

Government
Publications

Government
Publications

A1
TN
P72

Supplement
Publication

Public accounts of Canada


1978

VOLUME I

SUMMARY REPORT AND
FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.



Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115495517>

public accounts of canada

1978

VOLUME I

SUMMARY REPORT AND
FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

© Minister of Supply and Services Canada 1978

Available by mail from

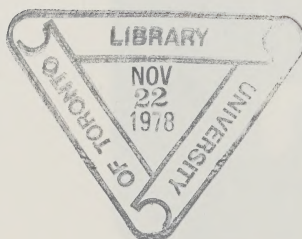
Printing and Publishing
Supply and Services Canada
Hull, Québec, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-1/1978-1
ISBN 0-660-10117-3

Canada: \$3.25
Other countries: \$3.90

Price subject to change without notice.



To His Excellency

The Right Honourable Jules Léger, C.C., C.M.M., C.D.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your
Excellency the Public Accounts of Canada for the year
ended March 31, 1978.

All of which is respectfully submitted.

Jean Chrétien,
Minister of Finance.

OTTAWA, SEPTEMBER 15, 1978

*To The Honourable Jean Chrétien,
Minister of Finance.*

In accordance with the provisions of Section 55(1) of
the Financial Administration Act, Revised Statutes of
Canada, 1970, c. F. 10, I have the honour to transmit
herewith the Public Accounts of Canada for the year
ended March 31, 1978, to be laid by you before the
House of Commons.

Respectfully submitted,

J. P. Goyer,
Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1978

*To The Honourable J. P. Goyer,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of
the Government of Canada for the year ended March
31, 1978.

Under Section 55(1) of the Financial Administration
Act, Revised Statutes of Canada, 1970, c. F. 10, the
Public Accounts for each fiscal year shall be prepared
by the Receiver General and shall be laid before the
House of Commons by the Minister of Finance on or
before the thirty-first day of December next following
the end of that year, or if Parliament is not then sitting,
within any of the first fifteen days next thereafter that
Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year
including summary statements; the financial statements
of Canada certified by the Auditor General, namely, the
statements of revenue and expenditure on a gross and
net basis, of the assets and liabilities of Canada and of
budgetary appropriations and expenditures together
with related notes; the observations of the Auditor General
on the financial statements of Canada; analyses of
budgetary revenue and expenditure, non-budgetary and
foreign exchange transactions, the financing operations
of the government and asset and liability accounts to-
gether with those statements required by the Financial
Administration Act to be published in the Public
Accounts and various other schedules, statements and
explanatory notes.

Volume II—Details of expenditures and revenues by
department.

Volume III—The financial statements of all Crown
corporations and the auditors' reports thereon.

Respectfully submitted,

J. L. Fry,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1978

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts of Canada is the annual financial report of the Government of Canada and is prepared by the Receiver General for Canada as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31 and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for the accuracy of its accounts and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake the transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: Summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: The audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: The observations of the Auditor General on the Financial Statements;

SECTION 4: A review of budgetary revenue;

SECTION 5: A review of budgetary expenditure;

SECTION 6: An analysis of non-budgetary and foreign exchange transactions;

SECTION 7: A summary of the financing operations of the Government, the unmatured debt, and the cash position;

SECTION 8: An analysis of asset and liability accounts;

SECTION 9: Supplementary information, part of which is required by the Financial Administration Act.

Volume II

Volume II presents the financial operations of the government, segregated by department. It contains two distinct types of information: (a) financial operations of individual departments and their associated agencies, and (b) additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects the level of detail is the same as in the Estimates, and provides the following information:

(i) *Budgetary Appropriations and Expenditures*

This is the principal departmental statement. It is a summary of the use by departments of the budgetary authority given to them by Parliament in appropriation acts and other statutes. It displays, by program:

- The wording of the relevant budgetary appropriations;
- The amount authorized under each appropriation;
- The total use made during the year of the authorized amounts;
- Amounts of unexpended balances (amounts lapsed); or in rare instances, amounts over-expended; and
- Total budgetary expenditures for the previous year.

(ii) *Total Cost of Programs*

This table shows the total calculated cost for each program by adding to budgetary expenditure the values of services provided by other departments, and of accommodation provided by the reporting department, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) *Programs by Activity*

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Programs by Activities" table displayed in the Estimates.

(iv) *Grants, Contributions and Other Transfer Payments*

This table displays details of amounts appropriated for grants, contributions and other transfer payments, by class of recipients and by program, and the payments.

(v) *Net Expenditure by Program and Standard Object*

This table presents costs by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Revenues*

Each department displays summary and detailed statements of revenues collected as part of its operations.

(vii) *Non-budgetary Appropriations and Net Payments*

This table displays the use by departments of the non-budgetary authority given to them by Parliament in appropriation acts and other statutes.

(viii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, required each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure that cost.

As a revolving fund uses full accrual accounting and the government does not, a reconciliation statement is frequently necessary to explain the difference between the advance to the revolving fund included in the Government's Statement of Assets and Liabilities in Section 2 of Volume I, and the liability for the advance shown in the revolving fund's balance sheet.

(ix) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

Volume II also contains details of the transactions and balances in several major accounts which are maintained by specific departments or other agencies on behalf of the Government. These include:

- Finance
 - Exchange Fund Account
- Manpower and Immigration
 - Unemployment Insurance Account
- National Defence
 - Canadian Forces Superannuation Account
 - Regular Forces Death Benefit Account
- National Health and Welfare
 - Canada Pension Plan Account
- Parliament
 - Members of Parliament Retiring Allowances Account
 - Supplementary Retirement Benefit Account for Members of Parliament
- Solicitor General
 - Royal Canadian Mounted Police Superannuation Account
- Treasury Board
 - Public Service Superannuation Account
 - Public Service Death Benefit Account
 - Supplementary Retirement Benefit Account

(b) **ADDITIONAL INFORMATION AND ANALYSIS**

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- Accounts receivable and deletions (Section 30);
- Professional and special services (Section 31);
- Construction and acquisition of land, buildings, machinery and equipment (Section 32);
- Payments of damage claims, ex gratia payments, federal court awards, and nugatory payments (Section 33);
- Selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 34);
- Grants, contributions and other transfer payments (Section 35);
- Further details of expenditures by standard object (Section 36); and
- Miscellaneous statements by department (Section 37).

Volume III

Volume III of the Public Accounts of Canada contains the financial statements of Crown corporations

which are permitted by legislation to keep their own accounts. These are Schedule C and D (agency and proprietary) corporations, as well as two other agencies, the Bank of Canada and the Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. The activities of Schedule B (departmental) corporations are reported by the responsible departments in Volume II, either under departmental budgetary expenditures or in separate reports.

Changes to the Form and Content of the Public Accounts

The Public Accounts is by no means a static report. The form of this financial report has evolved over the years to meet changing conditions and, more recently, to implement the recommendations of the Report on the Study of the Accounts of Canada.

The Study of the Accounts of Canada was an inter-departmental study undertaken in May of 1973 by representatives of the Treasury Board, the Department of Finance and the Department of Supply and Services, to review the purposes, principles and practices which should govern the form of the accounts of Canada. In its report to the House of Commons dated March 9, 1976, the Standing Committee on Public Accounts recommended that the 41 recommendations included in the Report on the Study of the Accounts of Canada should be implemented as soon as technically possible. The

implementation of the recommendations was initiated in 1976-77 and is continuing.

Changes have been made in Volume I of the 1977-78 Public Accounts in order to implement the recommendations of the Report on the Study of the Accounts of Canada:

- Sections 1 and 2 have been modified to provide consistency between the Statements of Transactions and the Statement of Assets and Liabilities;
- A new table has been introduced in Section 9 to show actual use of statutory appropriations in comparison to the forecast use appearing in the Estimates;
- A new table has been introduced in Section 9 with details in Volume II, to show the use of non-budgetary appropriations.

In addition to the changes resulting from the Study of the Accounts of Canada, other changes have been made:

- The supplementary financial statements, appearing in Section 5 of Volume I of the 1976-77 Public Accounts, have been deleted;
- The departmental summaries appearing in Volume II have been deleted;
- More information on grants and contributions is provided in Volume II;
- Note 1 to the audited financial statements appearing in Section 2 has been expanded to provide more information on the significant accounting policies and practices governing the preparation and presentation of the financial statements.

VOLUME 1

TABLE OF CONTENTS

SECTION

1. Comparative Statements of Transactions.
2. Audited Financial Statements of the Government of Canada. ✓
3. Observations by the Auditor General on the Financial Statements of the Government of Canada.
4. Budgetary Revenue.
5. Budgetary Expenditure.
6. Non-Budgetary and Foreign Exchange Transactions.
7. Financing Operations of the Government, Public Debt and Cash Position. -
8. Asset and Liability Accounts.
9. Supplementary Information Required by the Financial Administration Act and other Miscellaneous Information.
10. Index.

SECTION 1

**1977-78
PUBLIC ACCOUNTS**

Comparative Statements of Transactions

CONTENTS

	<i>Page</i>
Introduction	1.3
Summary statement of transactions—Public Accounts presentation.....	1.4
Summary statement of transactions—Extended National Accounts presentation.....	1.12
Public Accounts and Extended National Accounts reconciliation	1.16

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting principles explained in Note 1 of Section 2 of this volume, and referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is hereafter referred to as the Extended National Accounts presentation.

This section was first introduced in the Public Accounts for the year ended March 31, 1977. Its inclusion conforms to the recommendation in the "Report on the Study of the Accounts of Canada" that there be a standard form of reporting the Summary Statements of federal Government financial transactions in official publications. The form of the statements, and the extension of the traditional National Income and Expenditure Accounts basis of presentation, also reflect recommendations of this study.

This section is intended to provide an overview of the Government's financial operations both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The current transactions block of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy as a whole. The remaining blocks show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of the period is also shown.

This form of presentation is broadly consistent with the tables presented in the Budget Speech, the presentation in the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, and is compatible with the form of presentation in other sections of the Public Accounts.

It should be noted that, in general, figures on budgetary expenditure in the Public Accounts presentation of this section

have not been adjusted to take account of changes in departmental responsibilities which may have occurred, thus components are not strictly comparable from one year to the next. The one exception to this generalization occurs in the treatment of old age security transactions. The status of these transactions changed as of July 1, 1975 following amendments to the Old Age Security Act. To provide consistent historical series for total budgetary revenue, expenditure and non-budgetary transactions, the figures in the tables of this section have been adjusted to treat old age security transactions as budgetary throughout, i.e., the pre-July 1, 1975 record has been adjusted to follow current practice.

Extended National Accounts presentation

The presentation of the Government's financial transactions on an Extended National Accounts basis in the Public Accounts was first introduced for the year ended March 31, 1977. This form of presentation as earlier noted complies with the recommendation of the Report on the Study of the Accounts of Canada, and is consistent with the tables presented in the Budget Speech.

As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to herein as current transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of the period is also shown. It may be noted that starting with the line entitled "Financial requirements (excluding foreign exchange)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due in part to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to revolving funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, as transactions of these agencies and revolving funds, are included in current transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in current transactions whereas they appear in the non-budgetary sector in the Public Accounts presentation. In determining the surplus or deficit of current transactions on a National Accounts basis, certain revenue items, such as corporate income taxes, are reflected on an accrual as opposed to a cash basis. The loans and other transactions section includes the adjusting entry required to convert from the accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, including foreign exchange transactions, amounted to \$7,263 million for the year ended March 31, 1978. The budgetary deficit of \$10,036 million was offset by \$1,766 million of non-budgetary transactions and \$1,007 million of foreign exchange transactions. As a result of

these requirements and a \$8,172 million increase in unmatured debt, cash balances rose by \$909 million to \$4,506 million at March 31, 1978, as compared to \$3,597 million at the beginning of the year.

TABLE 1.1

GOVERNMENT OF CANADA PUBLIC ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS (in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
I. Budgetary transactions					
A. Revenue	21,863	28,067	29,956	32,721	32,846
B. Expenditure	- 22,839	- 29,245	- 33,978	- 39,011	- 42,882
Surplus or deficit (-)	- 976	- 1,178	- 4,022	- 6,290	- 10,036
II. Non-budgetary transactions					
A. Loans, investments and advances	- 1,702	- 2,230	- 3,310	- 2,171	- 1,217
B. Annuity, insurance and pension accounts	749	1,328	1,020	2,368	1,626
C. Other transactions	467	38	1,719	704	1,357
Net source or requirement (-)	- 486	- 864	- 571	901	1,766
Financial requirements (excluding foreign exchange)	- 1,462	- 2,042	- 4,593	- 5,389	- 8,270
III. Foreign exchange transactions	76	496	- 186	1,122	1,007
Total financial requirements ⁽¹⁾	- 1,386	- 1,546	- 4,779	- 4,267	- 7,263
IV. Unmatured debt transactions⁽³⁾	197	3,940	4,627	4,812	8,172
Change in cash balance ⁽²⁾	- 1,189	2,394	- 152	545	909
V. Cash balances at end of period	810	3,204	3,052	3,597	4,506

⁽¹⁾ Cash requirement (-)

⁽²⁾ Cash decrease (-)

⁽³⁾ Excluding change in unmatured debt outstanding payable in foreign currency.

NOTE: To provide a consistent historical record, the old age security transactions are treated as budgetary throughout.

I. Budgetary transactions

A. Revenue

Total budgetary revenue increased by \$125 million, or 0.4%, in 1977-78. With declines in the personal income tax and the oil export charge, total tax revenue declined by \$195 million from the previous year. Higher postal revenue, reflecting recent rate increases, was an important component of the growth of non-tax revenue.

In spite of a 10.9% increase in total wages and salaries in 1977, personal income tax revenue declined by \$1,180 million over the previous year. This revenue decline reflected a number of tax system changes which more than offset the impact of the growth in the tax base. The current year marks the first full year of the revised federal-provincial arrangements whereby the provincial governments receive a larger

share of total income tax revenue than in previous years. Personal income tax revenue was also reduced by recent discretionary measures. These measures include the federal tax credit of \$50 per dependent child and the \$100 increase in the employment expense deduction announced in the March 31, 1977 Budget, and the \$100 increase in the minimum federal tax credit, from \$200 to \$300, announced in the October 20, 1977 Economic and Fiscal Statement.

Corporate income tax revenue increased by 8.4% over the previous year. Corporate profits on a National Accounts basis grew by 10.1% and there was a significant increase in resource sector liabilities. However, measures introduced in the March 31, 1977 Budget, primarily the extension of the investment tax credit and its expansion to encourage regional growth and tax relief in respect of business inventories, served to reduce growth of revenue from this source.

In total, indirect taxes increased by \$486 million, or 5.6% over the previous year. The increase reflects the growth in the tax bases for sales taxes and customs import duties of 12.7% and 10.3% respectively. Excise duties increased by 2.0% while the remaining indirect taxes, excluding the oil export charge, remained virtually unchanged. The decline in oil export revenue reflects both the narrowing of the gap between the domes-

tic and international price of crude petroleum on which the charge is based, and declining crude petroleum exports.

Non-tax revenue increased by \$320 million, with higher postal revenue accounting for the bulk of the increase. Postal rate increases which came into effect March 1, 1977 are estimated to have increased postal revenue by \$105 million.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
I. Budgetary transactions					
A. REVENUE—					
Tax revenue—					
Income tax—					
Personal.....	9,226	11,710	12,709	14,620	13,440
Corporation.....	3,710	4,836	5,748	5,377	5,828
Non-resident.....	324	427	482	451	503
	13,260	16,973	18,939	20,448	19,771
Excise taxes and duties—					
Sales.....	3,590	3,866	3,515	3,929	4,427
Customs import duties.....	1,384	1,809	1,887	2,097	2,312
Excise duties.....	686	748	815	865	882
Special excise tax—Gasoline.....			425	600	598
Oil export tax/charge.....	287	1,669	1,063	661	432
Other taxes.....	408	414	438	485	472
	6,355	8,506	8,143	8,637	9,123
Other tax revenue.....	14	7	11	70	66
Total tax revenue.....	19,629	25,486	27,093	29,155	28,960
Non-tax revenue—					
Return on investments—					
Bank of Canada.....	373	481	583	703	786
Central Mortgage and Housing Corporation.....	400	447	520	606	700
Interest on bank deposits.....	93	125	194	202	196
Farm Credit Corporation.....	76	87	108	133	161
Exchange Fund Account.....	220	269	252	183	138
Other return on investments.....	327	422	440	670	604
	1,489	1,831	2,097	2,497	2,585
Postal revenue.....	480	486	444	615	773
Other non-tax revenue.....	265	264	322	454	528
Total non-tax revenue.....	2,234	2,581	2,863	3,566	3,886
Total revenue.....	21,863	28,067	29,956	32,721	32,846

B. Expenditure

The rate of increase in budgetary expenditure continued to decline in 1977-78. Budgetary expenditure increased by 9.9% over 1976-77, compared with increases of 14.8%, 16.2% and 28.0% in 1976-77, 1975-76 and 1974-75 respectively.

A major change took place in federal-provincial fiscal arrangements in 1977-78 which resulted in significantly lower federal expenditures on federal-provincial shared cost programs. Under the new Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, the federal contribution in respect of medicare, hospital insurance and post-secondary education consists of a larger number of transferred tax points and lower cash payments. Primarily as a result of the arrangements, medicare expenditures decreased by \$406 million to \$598 million in 1977-78 from \$1,004 million in 1976-77, and hospital insurance expenditures decreased by \$368 million to \$1,662 million from \$2,030 million in 1976-77. Post-secondary education payments to the provinces (PSE), on the other hand, increased by \$451 million to \$1,100 million in 1977-78 from \$649 million in 1976-77. Under the old arrangements, provincial PSE entitlements were reduced by the full value of 4.357 personal income tax points and one corporate income tax point which had previously been transferred to the provinces for this purpose. Under the new arrangements, the larger total number of points transferred are in effect allocated among PSE, hospital insurance and medicare. The extended health care services program which was introduced as part of the new arrangements, provides provinces with financial assistance for lower-cost alternatives to services which were previously cost-shared under the Hospital Insurance and Diagnostic Services Act, the Medical Care Act and the Canada Assistance Plan. Expenditures under this new program amounted to \$466 million in 1977-78.

Expenditure increases in the federal-provincial area occurred in the equalization program which increased by \$302 million to \$2,399 million in 1977-78 from \$2,097 million in 1976-77; in contracting-out payments to Quebec which rose by \$97 million to \$340 million in 1977-78 from \$243 million in 1976-77; and in the new reciprocal taxation program which cost \$47 million in 1977-78. These federal-provincial programs which accounted for over 15% of total budgetary expenditure in 1977-78 also accounted for over 15% of the total increase in budgetary expenditure.

Public debt charges increased by \$829 million to \$5,550 million in 1977-78 from \$4,721 million in 1976-77. This increase was largely due to the \$8,172 million increase in unmatured debt outstanding during the year. Public debt charges accounted for 12.9% of total budgetary expenditure in 1977-78 and accounted for 21.4% of the year-over-year increase in budgetary expenditure.

Old age security payments, including guaranteed income supplements and spouses' allowances increased by \$424 million

to \$4,861 million in 1977-78 from \$4,437 million in 1976-77. Approximately \$336 million of this increase was due to the automatic indexation of payments. The balance of the increase arises from the growth in the recipient population.

Family allowance expenditures increased by \$142 million to \$2,122 million in 1977-78 from \$1,980 million in 1976-77. This increase results from the combination of indexing which accounts for \$157 million and a reduction of \$15 million due to the decrease in the number of recipients.

The local initiatives and Canada works programs increased by \$123 million to \$298 million in 1977-78 from \$175 million in 1976-77.

A number of loan write-offs were made in 1977-78. The write-off of a loan to Atomic Energy of Canada Limited consequent to the transfer to Energy, Mines and Resources of the Nelson River transmission facilities, increased expenditure by \$197 million in 1977-78, and the forgiveness of loans in respect of the Gentilly I prototype reactor increased expenditure by a further \$87 million. The write-off of loans resulting from the accumulated deficits to March 31, 1977, of the Canadian Dairy Commission also increased budgetary expenditure by \$160 million. Total expenditures of the Canadian International Development Agency increased by \$353 million to \$821 million in 1977-78 from \$468 million in 1976-77, including \$232 million forgiveness of loans to less developed countries. The write-off of loans amounting to \$676 million, while increasing budgetary expenditure, does not increase financial requirements but rather decreases outstanding loans.

Other departments where significant increases over 1976-77 were recorded are: National Defence, \$400 million or 11.9%; Indian Affairs and Northern Development, \$154 million or 15.2%; Transport, \$153 million or 11.6%; and the Post Office, \$122 million or 10.9%.

Contributions by the Government to the Unemployment Insurance Commission (UIC) decreased by \$349 million to \$1,379 million in 1977-78 from \$1,728 million in 1976-77. These contributions are in respect of benefits paid by the UIC in 1976. The Government's cost is related to the excess of the unemployment rate in 1976 over the eight year average of the unemployment rate which equalled 5.6%. The Government's cost was previously based on the excess of the unemployment rate over 4%. This revision to the method of calculating the Government's contribution results in a saving of approximately \$500 million.

The phasing-out of the 1972 revenue guarantee program resulted in reductions in expenditure of \$343 million to \$600 million in 1977-78 from \$943 million in 1976-77. The Department of Industry, Trade and Commerce expended \$167 million in 1976-77 for the purchase of Hopper cars, there were no such disbursements in 1977-78.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
I. Budgetary transactions					
B. EXPENDITURE—					
Agriculture	426	666	651	639	959
Energy, Mines and Resources—					
Oil price stabilization	157	1,162	1,584	945	925
Other	185	205	236	404	641
	342	1,367	1,820	1,349	1,566
Environment	316	385	453	488	547
External Affairs—					
Canadian International Development Agency	300	380	472	468	821
Other	139	170	207	263	305
	439	550	679	731	1,126
Finance—					
Public debt charges	2,592	3,208	3,955	4,721	5,550
Fiscal transfers and contracting-out payments	1,874	2,639	2,666	3,356	3,466
Other	151	159	299	249	283
	4,617	6,006	6,920	8,326	9,299
Indian Affairs & Northern Development	595	674	843	1,016	1,170
Industry, Trade and Commerce	400	451	628	773	543
Manpower and Immigration—					
Development and utilization of manpower	699	682	856	935	1,140
Unemployment Insurance Commission	879	923	878	1,728	1,379
Other	65	80	102	110	119
	1,643	1,685	1,836	2,773	2,638
National Defence	2,232	2,512	2,974	3,371	3,771
National Health and Welfare—					
Family and youth allowances	993	1,824	1,958	1,980	2,122
Hospital insurance	1,066	1,308	1,709	2,030	1,662
Medicare	678	763	795	1,004	598
Canada assistance plan	507	661	886	989	973
Old age security benefits	3,035	3,445	3,934	4,437	4,861
Other	280	390	449	513	957
	6,559	8,391	9,731	10,953	11,173
National Revenue	270	355	395	454	522
Post Office	591	738	913	1,115	1,237
Public Works	470	525	630	689	808
Regional Economic Expansion	412	442	489	495	562
Secretary of State—					
Post-secondary education	485	504	535	649	1,100
Canadian Broadcasting Corporation	239	299	343	409	467
Bilingualism development	96	94	114	166	234
Other	206	259	331	349	392
	1,026	1,156	1,323	1,573	2,193
Solicitor General	350	452	584	687	807
Transport	827	1,306	1,196	1,318	1,471
Veterans Affairs	538	621	684	785	841
Other departmental expenditure	786	963	1,229	1,476	1,649
Total expenditure	22,839	29,245	33,978	39,011	42,882

Figures for 1974-75 to 1977-78 reflect the allocation to individual department of their share of employer contributions to the Canada Pension Plan, the Quebec Pension Plan and the Public Service Death Benefit Account. For 1973-74, these amounts were charged to Treasury Board and are included in other departmental expenditure.

II. Non-budgetary transactions

A. Loans, investments and advances

Requirements for loans, investments and advances declined by \$954 million to \$1,217 million in 1977-78 from \$2,171 million in 1976-77. The largest single element in this decline was the write-off of \$676 million of loans to budgetary expenditure. Loans to less developed countries amounting to \$232 million were forgiven, and loans to the Canadian Dairy Commission, amounting to \$160 million, together with loans to Atomic Energy of Canada Limited, amounting to \$284 million, were written off.

Loans to lending institutions were down \$478 million from the previous year in large part because of a reduction of \$305 million in the loan requirements of the Central Mortgage and Housing Corporation reflecting a shift towards budgetary grants and subsidies and away from loans. With the Export Development Corporation relying more on private sector financing of its activities, loans to it from the Consolidated Revenue Fund declined by \$118 million and loans to the Federal Business Development Bank declined \$66 million as a result of a lower financing demand by the business sector.

Other loan requirements provided some offset to these reductions. Air Canada's net repayments amounted to only \$3 million in 1977-78 compared to \$83 million in 1976-77 and Canadian National Railways' loan requirements rose by \$59 million to \$99 million in 1977-78.

B. Annuity, insurance and pension accounts

The annuity, insurance and pension accounts provided a source of \$1,626 million in 1977-78 compared to a source of \$2,368 million in 1976-77 for a reduction of \$742 million. The Unemployment Insurance Account which provided a source of \$591 million in 1976-77 gave rise to a requirement of \$380 million in 1977-78. This swing of \$971 million resulted principally from an increase in benefit payments and a reduction in the Government's contribution. The three superannuation accounts on the other hand provided a source of \$1,749 million or \$169 million above the 1976-77 level. The other pension and annuity accounts provided a net source of \$257 million in 1977-78 compared to only \$197 million in 1976-77.

C. Other transactions

Other transactions provided a source of \$1,357 million in 1977-78 compared to \$704 million in 1976-77. This category includes entries which are subject to wide fluctuations such as accounts payable, cash in transit and outstanding cheques. The accounts payable and accrued salaries category gave rise to a requirement of \$521 million in 1977-78 compared to a source of \$623 million in 1976-77. On the other hand, outstanding cheques, warrants and money orders provided a source of \$632 million in 1977-78 compared to a requirement of \$361 million in 1976-77, for a net change of \$993 million.

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
II. Non-budgetary transactions (source/requirement —)					
A. LOANS, INVESTMENTS AND ADVANCES—					
Crown corporations and agencies—					
Lending institutions—					
Central Mortgage and Housing Corporation	- 375	- 735	- 1,058	- 837	- 532
Export Development Corporation	- 141	- 93	- 357	- 202	- 84
Farm Credit Corporation	- 170	- 243	- 297	- 277	- 297
Federal Business Development Bank			- 197	- 307	- 241
Municipal Development and Loan Board—Advances	10	11	11	11	10
Other					10
	- 676	- 1,060	- 1,898	- 1,612	- 1,134
All other Crown corporations—					
Air Canada		- 145	3	83	3
Atomic Energy of Canada Limited	- 62	- 87	- 206	- 156	84
Canadian National Railways	- 205	- 143	- 213	- 40	- 99
Petro-Canada			- 237	- 257	- 150
Other	- 90	- 123	- 276	- 122	216
	- 357	- 498	- 929	- 492	54
	- 1,033	- 1,538	- 2,827	- 2,104	- 1,080
Other loans, investments and advances—					
Provincial and territorial governments	- 170	- 194	- 64	- 62	- 123
National governments including developing countries	- 146	- 192	- 227	- 191	48
Veterans' Land Act Fund advances less allowance for conditional benefits	- 7	- 14	19	32	37
Government controlled corporations				- 42	- 1
Private sector enterprises				93	9
Inactive loans					
Miscellaneous	- 106	- 129	- 124	- 13	9
	- 429	- 529	- 396	- 183	- 21
Loans, investments and advances exclusive of working capital advances	- 1,462	- 2,087	- 3,223	- 2,287	- 1,101
Working capital advances	- 240	- 143	- 87	116	- 1,101
Total loans, investments and advances	- 1,702	- 2,230	- 3,310	- 2,171	- 1,217
B. ANNUITY, INSURANCE AND PENSION ACCOUNTS—					
Asset account—					
Unemployment Insurance Account	- 282	23	- 568	591	- 380
Liability accounts—					
Canada Pension Plan	41	53	76	98	93
Superannuation accounts	988	1,220	1,448	1,580	1,749
Government annuities	- 19	- 21	- 10	- 1	- 9
Other	21	53	74	100	173
	1,031	1,305	1,588	1,777	2,006
Total annuity, insurance and pension accounts	749	1,328	1,020	2,368	1,626
C. OTHER TRANSACTIONS—					
Asset accounts—					
Cash in transit	- 854	- 72	665	- 169	- 188
Provincial tax collection agreements account		- 16	17	- 71	71
Unamortized bond flotation costs	26	- 31	- 17		
	- 828	- 119	665	- 240	- 117
Liability accounts—					
Interest and matured debt	294	455	667	696	904
Accounts payable and accrued salaries	444	- 109	- 33	623	- 521
Outstanding cheques, warrants and money orders	539	5	366	- 361	632
Provincial tax collection agreements account	- 44	- 180	50	- 50	259
Undisbursed balances of appropriations to special accounts	- 15	- 33	- 46	- 56	14
Deposit and trust accounts				82	174
Other	77	19	50	10	12
	1,295	157	1,054	944	1,474
Total other transactions	467	38	1,719	704	1,357
Net non-budgetary requirements	- 486	- 864	- 571	901	1,766

III. Foreign exchange transactions

Foreign exchange transactions include the operations of the Exchange Fund Account to maintain orderly conditions in the exchange markets, and to effect payments by various Government departments for the purchase of foreign goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to international organizations, and unmatured debt payable in foreign currency. Total foreign exchange transactions provided a source of \$1,007 million during 1977-78 compared to a source of \$1,122 million in 1976-77.

IV. Unmatured debt transactions

Marketable bonds payable in Canadian currency increased by \$3,439 million, Treasury bills increased by \$3,040 million

and net sales of Canada savings bonds amounted to \$1,707 million. In total, unmatured debt payable in Canadian currency increased by \$8,172 million compared to an increase of \$4,812 million in 1976-77.

V. Cash balances at end of period

Financial requirements, including foreign exchange transactions amounted to \$7,263 million, while there was an increase of \$8,172 million in unmatured debt transactions. As a result, cash balances rose to \$4,506 million at March 31, 1978 from \$3,597 million at March 31, 1977.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
III. Foreign exchange transactions (source/requirement -)					
Foreign assets—					
Exchange Fund Account	175	673	39	1,537	248
Subscriptions, loans and advances—					
International Monetary Fund	- 105	44	- 89	110	- 310
Other international organizations	- 125	- 141	- 158	- 265	- 252
	- 55	576	- 208	1,382	- 314
Foreign liabilities—					
Notes payable to—					
International Monetary Fund	137	- 74	73	- 364	260
Other international organizations	70	44	- 23	106	73
Special Drawing Rights					133
Unmatured debt payable in foreign currency	- 76	- 50	- 28	- 2	855
	131	- 80	22	- 260	1,321
Total foreign exchange transactions	76	496	- 186	1,122	1,007
IV. Unmatured debt transactions (increase/decrease -)					
Marketable bonds	93	672	1,137	2,265	3,439
Canada savings bonds	- 583	2,509	2,602	787	1,707
Special non-marketable bonds	8	9	10	10	12
Treasury bills	615	725	865	1,760	3,040
Notes payable to Canadian banks					850
	133	3,915	4,614	4,822	9,048
Less:					
Marketable bonds		3	4	- 3	2
Canada savings bonds held on account of employees	4	13	1	5	7
Special non-marketable bonds issued to Canada Pension Plan investment fund	8	9	10	10	12
Unmatured debt payable in foreign currency	- 76	- 50	- 28	- 2	855
	- 64	- 25	- 13	10	876
Total unmatured debt transactions	197	3,940	4,627	4,812	8,172
V. Cash balances at end of period—					
In Canadian currency	801	3,186	3,037	3,580	4,487
In foreign currency	9	18	15	17	19
Total cash balances	810	3,204	3,052	3,597	4,506

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	1,019	1,239	1,489	1,684	1,846
Investment income	424	519	640	777	921
Disbursements—					
Pensions	- 279	- 399	- 588	- 833	- 1,059
Administration expenses	- 24	- 30	- 34	- 41	- 46
Purchase of securities—					
Provincial or provincial guarantee	- 1,099	- 1,276	- 1,431	- 1,489	- 1,569
Net	41	53	76	98	93
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution	878	920	876	1,722	1,377
Employer and employee contributions	1,024	1,622	2,087	2,528	2,595
Investment income	1	1	2	11	10
Disbursements—					
Benefits	- 2,014	- 2,351	- 3,341	- 3,456	- 4,121
Interest payments	- 28	30	14	- 2	
Administration expenses	- 143	- 139	- 178	- 212	- 241
Net	- 282	23	- 568	591	- 380
Financial arrangements—					
Change in Government advances—					
Interest bearing	245	- 170	- 315	- 70	
Non-interest bearing		107	817	- 320	190
Change in Unemployment Insurance Account—					
Warrants outstanding	5	42	12	10	30
Other	32	- 2	54	- 211	160
Net	282	- 23	568	- 591	380
SUPERANNUATION ACCOUNTS					
Public Service superannuation account—					
Receipts—					
Government contribution	116	141	156	186	229
Employee contribution	131	155	185	229	263
Crown corporations—Employer and employee contributions	19	23	29	36	43
Interest	203	227	264	297	336
Actuarial liability	171	626	463	348	306
Other	5	6	6	19	4
Disbursements—					
Annuities	- 139	- 162	- 188	- 220	- 258
Other	- 24	- 23	- 24	- 60	- 29
Change in unamortized portions of actuarial deficiencies	20	- 353	- 130	6	77
Net	502	640	761	841	971
Canadian Forces superannuation account—					
Receipts—					
Government contribution	87	91	99	114	119
Employee contribution	49	52	56	63	67
Interest	190	218	243	265	290
Actuarial liability	576	461	457	296	264
Other			2	1	1
Disbursements—					
Annuities	- 130	- 146	- 164	- 181	- 199
Other	- 6	- 9	- 8	- 9	- 9
Change in unamortized portions of actuarial deficiencies	- 325	- 144	- 70	105	147
Net	441	523	615	654	680
Royal Canadian Mounted Police superannuation account—					
Receipts—					
Government contribution	15	19	23	27	30
Employee contribution	8	11	14	15	17
Interest	12	14	17	20	24
Actuarial liability	14	38	45	33	46
Disbursements—					
Annuities	- 2	- 3	- 4	- 5	- 7
Other	- 1	- 1	- 1	- 1	- 1
Change in unamortized portions of actuarial deficiencies	- 1	- 21	- 22	- 4	- 11
Net	45	57	72	85	98
Total superannuation accounts	988	1,220	1,448	1,580	1,749

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy as a whole. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "Current transactions", the

items which account for the difference between the National Accounts budget balance and total Public Accounts financial requirements.

In 1977-78, current transactions resulted in a deficit of \$9,331 million and loans and other transactions amounted to a source of \$1,061 million. Foreign exchange transactions provided a source of \$1,007 million and unmatured debt transactions provided a source of \$8,172 million. As was previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA EXTENDED NATIONAL ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS (in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
I. Current transactions⁽¹⁾					
A. Revenue	23,987	30,757	32,675	36,337	35,940
B. Expenditure.....	- 23,801	- 30,795	- 36,505	- 40,343	- 45,271
Surplus or deficit (-)	186	- 38	- 3,830	- 4,006	- 9,331
II. Loans and other transactions					
A. Loans, investments and advances	- 1,423	- 1,985	- 2,831	- 2,030	- 1,413
B. Cash versus accruals	- 233	101	1,901	609	1,965
C. Other transactions	8	- 120	167	38	509
Net source or requirement (-)	- 1,648	- 2,004	- 763	- 1,383	1,061
Total financial requirements (excluding foreign exchange)	- 1,462	- 2,042	- 4,593	- 5,389	- 8,270
III. Foreign exchange transactions⁽²⁾	76	496	- 186	1,122	1,007
Total financial requirements ⁽²⁾	- 1,386	- 1,546	- 4,779	- 4,267	- 7,263
IV. Unmatured debt transactions⁽³⁾	197	3,940	4,627	4,812	8,172
Change in cash balance ⁽³⁾	- 1,189	2,394	- 152	545	909
V. Cash balances at end of period	810	3,204	3,052	3,597	4,506

(1) These current transactions are consistent with those released by Statistics Canada in June, 1978.

(2) Cash requirement (-)

(3) Cash decrease (-)

I. Current transactions

A. Revenue

Reflecting, for the most part, the same factors which influenced revenue on the Public Accounts basis, total revenue on the National Accounts basis declined by \$397 million in the current year. The decline in direct taxes, from persons and corporations, more than offset the revenue growth of investment income and indirect taxes.

Discretionary measures were a major contributing factor in the downturn of total direct taxes. The dependent child tax credit and the increased employment expense deduction introduced in the March 31, 1977 Budget and the \$100 increase in the minimum tax credit announced in the October 20, 1977 statement were significant factors contributing to the decline in personal income tax revenue. Similarly, the investment tax credit extension, tax relief in respect of business inventories

and other measures introduced in the March 31, 1977 Budget were important factors in the downturn in corporate liabilities.

Indirect taxes increased 5.7% in 1977-78. Within this broad category, customs import duties and sales and other excise taxes increased 10.2% and 10.6% respectively. Receipts from the oil export charge declined by 30.4% while receipts from the gasoline tax remained virtually unchanged from the previous year.

Investment income rose 15.9% in 1977-78. Significant contributions to this increase were: interest on bank balances which increased 11.7%, interest on loans and advances which increased 19.1% and profits remitted by Government owned enterprises which rose by 14.5% over the preceding year.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
I. Current transactions—					
A. REVENUE—					
Direct taxes—					
Persons	11,077	14,275	15,960	18,515	17,245
Corporations	3,948	5,082	5,433	5,389	5,229
Non-residents	321	440	484	522	544
Total direct taxes	15,346	19,797	21,877	24,426	23,018
Indirect taxes	6,485	8,360	8,043	8,660	9,153
Other current transfers from persons	6	8	8	12	14
Investment income	1,824	2,197	2,295	2,728	3,163
Capital consumption allowances	326	395	452	511	592
Total revenue	23,987	30,757	32,675	36,337	35,940
B. EXPENDITURE—					
Current goods and services—					
Defence	2,283	2,586	2,985	3,351	3,790
Non-defence	4,134	5,079	5,868	6,696	7,527
Total current goods and services	6,417	7,665	8,853	10,047	11,317
Transfer payments to persons	7,479	9,111	10,985	11,913	13,515
Subsidies	983	2,443	3,041	2,431	2,501
Capital assistance	179	214	296	312	382
Current transfers to non-residents	341	441	566	578	700
Interest on the public debt	2,547	3,164	3,908	4,662	5,472
Transfers to provinces	4,954	6,624	7,502	9,053	9,741
Transfers to local governments	124	139	162	205	390
Gross capital formation	777	994	1,192	1,142	1,253
Total expenditure	23,801	30,795	36,505	40,343	45,271

B. Expenditure

Expenditure increased by \$4,928 million or 12.2% in 1977-78, compared to increases of 10.5% and 18.5% in 1976-77 and 1975-76 respectively.

The \$1,602 million or 13.4% increase in transfers to persons accounts for 32.5% of the total increase in 1977-78. This compares with rates of increase of 8.4% and 20.6% for 1976-77 and 1975-76 respectively. The largest increase in this category occurred in unemployment insurance benefits which increased by \$711 million or 20.6% as the unemployment rate rose to 8.3% in 1977-78 from 7.4% in 1976-77. Following an increase of only \$19 million or 1% in 1976-77, family allowance payments rose by \$144 million or 7.3% in 1977-78. This increase resulted from the reinstatement of indexing of these allowances in 1977. Combined old age security, guaranteed income supplement and spouses' allowance payments increased by \$423 million or 9.6% to \$4,820 million in 1977-78 from \$4,397 million in 1976-77. Another significant increase occurred in the local initiatives and Canada works programs which together rose by \$123 million.

The \$1,270 million or 12.6% increase in total current goods and services accounts for 25.8% of the total increase in expenditure. This increase is less than the 13.5% increase of 1976-77 and the 15.5% increase experienced in 1975-76. Non-defence goods and services expenditures increased by \$831 million or 12.4% in 1977-78 while defence goods and services expenditures increased by \$439 million, or 13.1%. Non-defence wages, salaries and supplementary labour income increased by \$566 million or 11.5% to \$5,491 million from \$4,925 million in 1976-77 while military pay and allowances increased by \$96 million or 6.5% to \$1,570 million in 1977-78 from \$1,474 million in 1976-77.

The increase of \$810 million or 17.4% in interest on the public debt to \$5,472 million in 1977-78 from \$4,662 million in 1976-77 accounts for 16.4% of the total increase in expenditure. This increase in public debt interest compares to increases of 19.3% in 1976-77 and 23.5% in 1975-76.

Transfer payments to provinces amounted to \$9,741 million, a \$688 million or 7.6% increase over 1976-77. This compares to increases of 20.7% and 13.3% in 1976-77 and 1975-76 respectively and accounts for 14% of the total increase in expenditure. Medicare, hospital insurance and diagnostic services and Canada assistance plan payments decreased by \$406 million, \$125 million and \$13 million respectively. The reduction in these programs along with \$466 million of the increase in the 'other' category of transfers to provinces due to the new extended health care program results from the implementation of the provisions of the new Federal-Provincial Fiscal Arrangements and Established Programs Financing Act which transferred additional tax room to the provinces for the financing of these programs. The provisions of this new legislation also resulted in the \$449 million or 69.3% increase in post-second-

ary education payments. A small, \$76 million or 2.2%, increase in taxation agreements reflects the further winding down of revenue guarantee payments.

Transfers to local governments increased by \$185 million to \$390 million in 1977-78 from \$205 million in 1976-77. Of this increase, \$90 million is due to increased Central Mortgage and Housing Corporation sewage treatment and urban renewal payments.

Both subsidies and capital assistance to industry increased by \$70 million in 1977-78. This represents increases of 2.9% and 22.4% respectively. Gross capital formation increased by \$111 million or 9.7%.

II. Loans and other transactions

A. Loans, investments and advances

Loans, investments and advances decreased by \$617 million in 1977-78 compared to a decrease of \$801 million in 1976-77.

Loans, investments and advances to lending institutions accounted for \$483 million of the decline and loans to other levels of government were down by \$185 million reflecting the write-off of \$232 million of loans to developing countries. Partly offsetting these reductions were higher loan requirements by the Canadian National Railways and lower principal repayments by Air Canada.

B. Accrual accounts

This category mainly reflects the difference between actual receipts and payments, and amounts receivable and payable used in arriving at current revenue and expenditure. For example, in the Extended National Accounts presentation, corporate taxes are recorded on an accrual basis as opposed to a collection basis.

The accrual accounts provided a source of \$1,965 million in 1977-78 compared to a source of \$609 million in 1976-77, for an increase of \$1,356 million. Outstanding cheques, warrants and money orders accounted for \$993 million of this increase, with the excess of corporate tax collections over corporate tax liabilities accounting for a further increase of \$573 million. This was partly offset by an increase in the requirements of the supplementary period accounts amounting to \$500 million.

C. Other transactions

Other transactions provided a source of \$509 million in 1977-78 compared to only \$38 million in 1976-77, for an increase of \$471 million. Within this category, the provincial tax collection agreements account provided a source of \$330 million in 1977-78 compared to a requirement of \$121 million in 1976-77.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation					10
Central Mortgage and Housing Corporation	- 375	- 735	- 1,058	- 837	- 532
Export Development Corporation	- 141	- 93	- 357	- 202	- 84
Farm Credit Corporation	- 170	- 243	- 297	- 277	- 297
Veterans' Land Act	- 7	- 14	19	32	37
Federal Business Development Bank			- 197	- 307	- 241
Municipal Development and Loan Board	10	11	11	11	10
	- 683	- 1,074	- 1,879	- 1,580	- 1,097
Regional economic development—					
Stabilization and development loans to provinces	- 108	- 67	- 47	45	14
Regional Economic Expansion	- 61	- 52	- 29	- 17	4
Industry, Trade and Commerce—					
Miscellaneous loans	- 12	- 29	- 41	- 15	7
Electrical loans				- 59	- 59
	- 181	- 148	- 117	- 46	- 34
Transportation and communications—					
Air Canada		- 145	3	83	3
Canadian National Railways	- 205	- 143	- 213	- 40	99
St. Lawrence Seaway	- 6	1			
Canadian Broadcasting Corporation	- 47		- 1		2
Other	- 38	- 59	- 65	19	6
	- 296	- 346	- 276	62	- 88
Loans to other levels of government—					
Domestic	13	- 42	- 31	- 41	- 95
International	- 146	- 192	- 227	- 191	48
	- 159	- 234	- 258	- 232	- 47
Miscellaneous—					
Petro-Canada			- 237	- 257	- 150
Canada Development Corporation	- 75	- 50		- 10	
Other	- 29	- 133	- 64	33	3
	- 104	- 183	- 301	- 234	- 147
Total loans, investments and advances:	- 1,423	- 1,985	- 2,831	- 2,030	- 1,413
B. ACCRUAL ACCOUNTS—					
Interest accounts	319	466	704	711	972
Supplementary period accounts	- 185	- 82	- 9	245	- 255
Corporate income tax	- 541	- 443	654	- 78	495
Oil export tax	- 359	160	128	64	33
Gross capital formation	- 6	- 5	58	28	88
Outstanding cheques, warrants and money orders	539	5	366	- 361	632
Total cash versus accruals	- 233	101	1,901	609	1,965
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	- 44	- 196	67	- 121	330
Other	52	76	100	159	179
Total other transactions	8	- 120	167	38	509

PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are necessarily offset in the non-budgetary components of total financial requirements.

The reconciliation of transactions according to the two systems of accounts is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

In the Public Accounts presentation, Post Office revenue and expenditure are considered as budgetary transactions. In the National Accounts presentation, the postal service is considered to be of a business rather than governmental nature and Post Office revenue and expenditure, as such, are not included in the National Accounts presentation. However, the deficit or surplus of the Post Office is treated as a component of the investment income of its 'owner', the Government.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is

accounted for on a cash basis, certain items such as corporate income taxes and oil export charge are reported on an accrual basis.

Transactions of employee pension accounts and the Unemployment Insurance Account are treated as non-budgetary in the Public Accounts, although the Government's statutory contributions to these accounts and interest payments on the Government's liability to these accounts form part of budgetary expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the Extended National Accounts presentation, and benefit payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the latter framework while no such provision is made in the Public Accounts presentation.

The Extended National Accounts universe includes certain Government agencies which are not part of the Public Accounts universe. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditure. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 1.10

GOVERNMENT OF CANADA PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION REVENUE (in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
Budgetary revenue—Public Accounts	21,863	28,067	29,956	32,721	32,846
<i>Deduct:</i>					
Post Office revenue and deficit	591	738	913	1,115	1,237
Deficit of Government business enterprises	125	182	179	145	200
Excess of accruals over collections—					
Corporate income tax	541	443	- 654	78	- 495
Oil export tax/charge	359	- 160	- 128	- 64	- 33
<i>Add:</i>					
Government pension and social security receipts	2,393	3,281	4,008	4,670	4,997
Capital consumption allowances	326	395	452	511	592
Miscellaneous adjustments (1)	- 779	- 349	133	- 319	- 530
Total revenue—					
Extended National Accounts	23,987	30,757	32,675	36,337	35,940

(1) These items include proceeds from the sale of existing capital assets, budgetary revenue items offset against budgetary expenditure, imputed items and an adjustment for the treatment of revenue in the supplementary period.

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
EXPENDITURE
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
Budgetary expenditure—Public Accounts	22,839	29,245	33,978	39,011	42,882
<i>Deduct:</i>					
Budgetary transfers to funds and agencies ⁽¹⁾	1,595	1,851	1,912	2,896	3,295
Post Office expenditure	591	738	913	1,115	1,237
Deficit of Government business enterprises	125	182	179	145	200
<i>Add:</i>					
Expenditure of funds and agencies	954	1,338	1,476	1,419	1,595
Government pension and social security disbursements	2,490	2,860	3,928	4,221	4,995
Capital consumption allowances	326	395	452	511	592
Miscellaneous adjustments ⁽²⁾	- 497	- 272	- 325	- 663	- 61
Total expenditure—					
Extended National Accounts	23,801	30,795	36,505	40,343	45,271

⁽¹⁾ Includes budgetary transfers to the Unemployment Insurance Account.

⁽²⁾ These items include reserves and write-offs, purchase of existing capital assets, budgetary revenue items offset against budgetary expenditure, expenditure of reserve accounts, imputed items and an adjustment for the treatment of expenditure in the supplementary period.

TABLE 1.12

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
NON-BUDGETARY
(in millions of dollars)

	Year Ended March 31				
	1974	1975	1976	1977	1978
Non-budgetary transactions—					
Public Accounts	- 486	- 864	- 571	901	1,766
<i>Deduct:</i>					
Loans and advances to funds and agencies	- 279	- 245	- 479	- 141	196
Government pension and social security accounts	727	1,296	954	2,366	1,638
Excess of accruals over collections—					
Corporate income tax	- 541	- 443	654	- 78	495
Oil export tax/charge	- 359	160	128	64	33
Miscellaneous adjustments ⁽¹⁾	186	194	- 499	- 45	601
Loans and other transactions					
Extended National Accounts	- 1,648	- 2,004	- 763	- 1,383	1,061

⁽¹⁾ These items include adjustments for the treatment of revenue and expenditure in the supplementary period and the adjustment required to bring the financial requirements of entities included in the National Accounts Government sector into line with the requirements of these entities which are met through the Consolidated Revenue Fund.

SECTION 2

**1977-78
PUBLIC ACCOUNTS**

Audited Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Opinion of the Auditor General on the Financial Statements of the Government of Canada	2.2
Statement of Revenue and Expenditure	2.4
Statement of Assets and Liabilities	2.6
Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department.....	2.8
Notes to the Financial Statements of the Government of Canada	2.9



**OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

This year, for the first time, I am reporting on the financial statements of the Government of Canada under the provisions of the Auditor General Act, S.C. 1976-77, c. 34, proclaimed on August 1, 1977. Section 6 of the Act requires me to express an opinion as to whether these financial statements present fairly information in accordance with the stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations I may have.

Accordingly, I have examined the financial statements of the Government of Canada for the year ended March 31, 1978, comprising:

the Statement of Revenue and Expenditure,

the Statement of Assets and Liabilities, and

the Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements and on a basis consistent with that of the preceding year except for the change in the basis of translating to Canadian dollars the assets and liabilities denominated in foreign currencies which is set out in Note 3 (i) to the financial statements and with which I concur.

I have the following reservations concerning certain of the stated accounting policies of the Government of Canada which, in my opinion, affect the fairness of the information presented in the financial statements. I have commented on the matters described in these reservations in previous Reports to the House of Commons.

—As a result of the inclusion of certain balances identified in Notes 5 and 7 to the financial statements and designated for deletion from the accounts, assets and liabilities are overstated by \$3,481 million and \$52 million respectively. There is an allowance for losses on the realization of assets of \$546 million; however, this is a general allowance against all classes of assets.

—All Crown corporations named in Schedules C and D to the Financial Administration Act are excluded from the accounting entity of the Government of Canada. In my view, certain of these corporations should not be excluded from the entity because they engage in government-type activities and are financially dependent on the public purse. If such corporations were included, the reported value of loans to and investments in them would be reduced to the extent it represents amounts, such as capital expenditures, that would have been charged to budgetary expenditure under the Government's stated accounting policies. (These loans and investments include certain amounts which are described below as being questionable on other grounds.)

—Certain Crown corporations have a history of deficits and lack sufficient revenues to repay their indebtedness to Canada. Loans to and investments in these corporations, totalling \$1,325 million, are questionable on these grounds. The reported value of loans to developing countries and loans to and subscriptions in international development associations, amounting to \$2,490 million, is questionable since by their terms these loans and subscriptions have the characteristics of grants or contributions. Under the Government's stated accounting policies grants and contributions are recorded as budgetary expenditures rather than assets.

Additional information and comments respecting these reservations are included in my observations on the financial statements in Section 3 of this volume.

Ottawa, Canada
September 15, 1978

J. J. Macdonell
Auditor General of Canada

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1978
(in millions of dollars)

	Gross revenue	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net revenue	
			1978	1977
REVENUE				
Tax revenue—				
Income tax—				
Personal	13,440		13,440	14,620
Corporation	5,828		5,828	5,377
Non-resident	503		503	451
Excise taxes and duties—				
Sales	4,427		4,427	3,929
Customs import duties	2,312		2,312	2,097
Excise duties	882		882	865
Special excise tax—Gasoline	598		598	600
Oil export charge	432		432	661
Other taxes	472		472	485
Other tax revenue	66		66	70
Total tax revenue	28,960		28,960	29,155
Non-tax revenue—				
Return on investments—				
Bank of Canada	786		786	703
Central Mortgage and Housing Corporation	700		700	606
Interest on bank deposits	196		196	202
Farm Credit Corporation	161		161	133
Exchange Fund Account	138		138	183
Other return on investments	604		604	670
Total return on investments	2,585		2,585	2,497
Postal revenue	773		773	615
Premium, discount and exchange	170		170	
Services and service fees	110		110	106
Privileges, licences and permits	63		63	63
Refunds of previous years' expenditures	52		52	184
Bullion and coinage	34		34	17
Proceeds from sales	25		25	18
Other non-tax revenue	74		74	66
Total non-tax revenue	3,886		3,886	3,566
Revenue credited to appropriations	888	888		
Postal receipts used to defray postal expenditures	119	119		
Total revenue	33,853	1,007	32,846	32,721

EXPENDITURE	Gross expenditure	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net expenditure	
			1978	1977
Agriculture	959		959	639
Communications	93	4	89	70
Consumer and Corporate Affairs	72		72	62
Energy, Mines and Resources	1,675	109	1,566	1,349
Environment	570	23	547	488
External Affairs	1,126		1,126	731
Finance	9,302	3	9,299	8,326
Governor General and Lieutenant-Governors	3		3	3
Indian Affairs and Northern Development	1,170		1,170	1,016
Industry, Trade and Commerce	543		543	773
Justice	101		101	85
Labour	50	9	41	32
Manpower and Immigration	2,638		2,638	2,773
National Defence	3,976	205	3,771	3,371
National Health and Welfare	11,187	14	11,173	10,953
National Revenue	555	33	522	454
Parliament	89		89	73
Post Office	1,400	163	1,237	1,115
Privy Council	44		44	33
Public Works	872	64	808	689
Regional Economic Expansion	562		562	495
Science and Technology	281	7	274	242
Secretary of State	2,206	13	2,193	1,573
Solicitor General	953	146	807	687
Supply and Services	176	49	127	117
Transport	1,624	153	1,471	1,318
Treasury Board	185	5	180	134
Urban Affairs	636	7	629	625
Veterans Affairs	841		841	785
Total expenditure	43,889	1,007	42,882	39,011
Total revenue			32,846	32,721
BUDGETARY DEFICIT			10,036	6,290

The accompanying notes are an integral part of this statement.

Details of revenue and expenditure by department can be found in Sections 4 and 5 and in the departmental sections of Volume II.

September 15, 1978.

F. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1978

(in millions of dollars)

	1978	1977	Net increase or decrease (-)
ASSETS			
Loans, investments and advances—			
Crown corporations and agencies, Schedule A, Section 8—			
Lending institutions—			
Central Mortgage and Housing Corporation	9,705	9,173	532
Export Development Corporation	1,474	1,390	84
Farm Credit Corporation	2,535	2,238	297
Federal Business Development Bank	745	504	241
Municipal Development and Loan Board—Advances	192	202	- 10
Other	6	16	- 10
	14,657	13,523	1,134
All other Crown corporations—			
Air Canada	310	313	- 3
Atomic Energy of Canada Limited	1,120	1,204	- 84
Canadian National Railways	3,022	2,923	99
Petro-Canada	644	494	150
Other	1,767	1,983	- 216
	6,863	6,917	- 54
Total Crown corporations and agencies	21,520	20,440	1,080
Other loans, investments and advances—			
Provincial and territorial governments, Schedule B, Section 8	1,466	1,343	123
National governments including developing countries, Schedule C, Section 8	2,224	2,272	- 48
Veterans' Land Act Fund advances less allowance for conditional benefits, Schedule D, Section 8	439	476	- 37
Government controlled corporations, Schedule E, Section 8	447	446	1
Private sector enterprises, Schedule F, Section 8	128	137	- 9
Inactive loans, Schedule G, Section 8	56	56	
Miscellaneous, Schedule H, Section 8	175	184	- 9
	4,935	4,914	21
TOTAL LOANS, INVESTMENTS AND ADVANCES	26,455	25,354	1,101
Other assets, Schedule I, Section 8—			
Cash in transit	1,026	838	188
Unemployment Insurance—Non-interest-bearing advances	2,114	1,734	380
Provincial tax collection agreements account		71	- 71
Working capital advances to revolving funds, departments and agencies	843	727	116
Unamortized bond flotation costs	140	140	
TOTAL OTHER ASSETS	4,123	3,510	613
Foreign assets—			
Exchange Fund Account	2,969	3,217	- 248
Subscriptions, loans and advances—			
International Monetary Fund	1,542	1,232	310
Other international organizations, Schedule J, Section 8	1,377	1,125	252
TOTAL FOREIGN ASSETS	5,888	5,574	314
Cash balances, Schedule K, Section 8	4,506	3,597	909
TOTAL ASSETS	40,972	38,035	2,937
Less: allowance for losses on realization of assets, Schedule L, Section 8	546	546	
Fixed assets (valued at one dollar)			
NET RECORDED ASSETS	40,426	37,489	2,937
Excess of recorded liabilities over net recorded assets, Schedule M, Section 8	39,622	29,586	10,036
TOTAL	80,048	67,075	12,973

	1978	1977	Net increase or decrease (-)
LIABILITIES			
Annuity, insurance and pension accounts, Schedule N, Section 8—			
Canada Pension Plan account	13,019	11,357	1,662
Less: provincial government securities in investment fund	12,420	10,851	1,569
	599	506	93
Superannuation accounts	17,266	15,730	1,536
Less: unamortized portion of actuarial deficiencies	1,510	1,723	-213
	15,756	14,007	1,749
Government annuities	1,232	1,241	-9
Other	580	407	173
	1,812	1,648	164
TOTAL ANNUITY, INSURANCE AND PENSION ACCOUNTS	18,167	16,161	2,006
Other liabilities—			
Interest and matured debt, Schedule O, Section 8	4,714	3,743	971
Less: discount on Treasury bills	191	124	67
	4,523	3,619	904
Accounts payable and accrued salaries, Schedule O, Section 8	1,187	1,708	-521
Outstanding cheques, warrants and money orders, Schedule O, Section 8	2,021	1,389	632
Provincial tax collection agreements account, Schedule P, Section 8	259		259
Undisbursed balances of appropriations to special accounts, Schedule Q, Section 8	52	38	14
Deposit and trust accounts, Schedule P, Section 8	588	414	174
Other, Schedule O, Section 8	123	111	12
TOTAL OTHER LIABILITIES	8,753	7,279	1,474
Foreign liabilities—			
Notes payable to—			
International Monetary Fund	885	625	260
Other international organizations, Schedule R, Section 8	355	282	73
Special Drawing Rights	503	370	133
Unmatured debt payable in foreign currency	1,019	164	855
TOTAL FOREIGN LIABILITIES	2,762	1,441	1,321
Unmatured debt, Schedule S, Section 8—			
Marketable bonds	21,327	17,888	3,439
Canada savings bonds	18,011	16,304	1,707
Special non-marketable bonds	84	72	12
Treasury bills	11,295	8,255	3,040
Notes payable to Canadian banks	850		850
Total unmaturred debt outstanding	51,567	42,519	9,048
Less: Government's holdings of unmaturred debt—			
Marketable bonds	13	11	2
Canada savings bonds held on account of employees	85	78	7
Special non-marketable bonds issued to Canada Pension Plan investment fund	84	72	12
Total unmaturred debt held by outside parties	51,385	42,358	9,027
Less: unmaturred debt payable in foreign currency	1,019	164	855
TOTAL UNMATURRED DEBT PAYABLE IN CANADIAN CURRENCY	50,366	42,194	8,172
TOTAL	80,048	67,075	12,973

The accompanying notes are an integral part of this statement.
Details of the assets and liabilities can be found in Sections 6, 7 and 8.

September 15, 1978.

K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department for the Year Ended March 31, 1978

(in millions of dollars)

Department	Appropriations	Expenditures	Variances		
			Unexpended Balances		Over-expended
			Lapsed	Carried forward	
Agriculture	1,016 ⁽²⁾	959	34	23 ⁽¹⁾	
Communications	100	89	11		
Consumer and Corporate Affairs	75	72	3		
Energy, Mines and Resources	1,577	1,566	11		
Environment	567	547	20		
External Affairs	1,226	1,126	100		
Finance	9,301	9,299	2		
Governor General and Lieutenant-Governors	3	3			
Indian Affairs and Northern Development	1,193 ⁽³⁾	1,170	23	(1)	
Industry, Trade and Commerce	560	543	17		
Justice	106	101	5		
Labour	42	41	1		
Manpower and Immigration	2,695	2,638	57		
National Defence	3,796	3,771	25		
National Health and Welfare	11,246	11,173	73		
National Revenue	528	522	6		
Parliament	90	89	1		
Post Office	1,254	1,237	17		
Privy Council	45	44	1		
Public Works	833	808	25		
Regional Economic Expansion	593	562	31		
Science and Technology	278	274	4		
Secretary of State	2,207 ⁽⁴⁾	2,193	14		(5)
Solicitor General	849	807	42		
Supply and Services	132	127	5		
Transport	1,548	1,471	77		
Treasury Board	380	180	200		
Urban Affairs	749	629	120		
Veterans Affairs	893	841	52		
Total	43,882	42,882	977	23	

(1) Available for expenditure in subsequent years: Department of Agriculture Vote 15, 1971-72 and 1972-73, \$23,021,003; Department of Indian Affairs and Northern Development Vote 30, 1971-72, \$336,764.

(2) Includes \$24,775,776 carried forward from Vote 15, Department of Agriculture 1971-72, 1972-73 appropriations.

(3) Includes \$336,764 carried forward from Vote 30, Department of Indian Affairs and Northern Development 1971-72 appropriations.

(4) Includes \$55,588 carried forward from Vote 2b, Department of Secretary of State 1968-69 appropriations. The carry over provision of this vote was cancelled in 1977-78.

(5) Represents an over-expenditure of \$137,402 in Vote 65, Department of Secretary of State.

The accompanying notes are an integral part of this statement.

Details of appropriations and/or expenditures by department can be found in Section 5 and in the departmental sections of Volume II.

September 15, 1978.

T.K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY
Deputy Receiver General for Canada

Notes to the Financial Statements of the Government of Canada

1. Significant accounting policies and practices

The accounting policies and practices of the Government of Canada have evolved over many years. They are based on concepts embodied in the British North America Act, the Financial Administration Act and other legislation.

i. Basic concepts

The two basic concepts on which the Government's accounting system is based are found in the British North America Act: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (referred to as statutory appropriations). The spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in the wording of the votes, unused balances of the spending authority granted in appropriation acts lapse at the end of the year for which it was granted. The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. The spending authority provided by statutory appropriations does not lapse at the end of the year in which it was granted.

ii. Government of Canada as an accounting entity

As an accounting entity, the Government of Canada is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service of Canada, including a commission appointed under the Inquiries Act designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the financial statements of the Government have not been prepared on a consolidated basis and therefore do not reflect the operations of the corporations named in Schedules C and D of the Financial Administration Act. In addition, the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account, the revolving funds and certain similar accounts have separate financial statements which are not combined with those of the Government.

iii. Classification of financial transactions

The financial transactions of the Government of Canada as recorded in the accounts of Canada and reflected in the Public Accounts are classified into budgetary transactions and other transactions consisting of non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions are those which enter into the calculation of the annual budgetary surplus or deficit and are disclosed on the Government's Statement of Revenue and Expenditure. The other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations which are disclosed on the Statement of Assets and Liabilities.

For purposes of accounting and reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and presents comparative figures for the previous year on a consistent basis.

iv. Budgetary revenue

Revenue consists of all tax and non-tax receipts which affect the budgetary deficit or surplus of the Government and includes revenue internal to the Government.

The Government of Canada generally reports revenue in the year in which it is received with refunds of revenue allocated to the year in which they are actually paid.

Revenue is stated after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts and revenues credited to revolving funds and to other asset and liability accounts.

Revenue is stated both gross and net. The difference between the two is revenue credited to appropriations and postal receipts used to defray postal expenditures.

v. Budgetary expenditure

Expenditure consists of all charges to budgetary appropriations for goods and services and for transfer payments which affect the budgetary deficit or surplus of the Government. Expenditure includes:

- Payments made during the year for goods and services, and for transfer payments;
- Payments made according to the provisions of the Financial Administration Act within thirty days following the end of the year, on account of debts incurred prior to the end of the year for work performed, goods received, services rendered, or resulting from contractual arrangements;
- Interest accrued on the public debt;
- Accruals of certain salaries and wages earned but not paid at the end of the year;
- Interest and Government contributions credited to superannuation, other annuity, insurance and pension accounts and to the Unemployment Insurance Account;
- Write-off of assets;
- Amortization of discount on Treasury bills and actuarial deficiencies of superannuation accounts;
- Amounts credited to the undisbursed balances of appropriations to special accounts;
- Expenditures internal to the Government.

Expenditure is stated both gross and net. The difference between the two is revenue credited to appropriations and postal receipts used to defray postal expenditures. Expenditure does not include pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, payments financed from undisbursed balances of appropriations to special accounts and payments charged to working capital advance accounts and to revolving funds and other asset and liability accounts.

vi. *Assets and liabilities*

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date. Liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies and practices described above, and in accordance with the provisions of the Financial Administration Act, certain financial claims and obligations are not reported on the Statement of Assets and Liabilities.

The most important types of financial claims not so reported are the accounts receivable both for tax and non-tax revenue. Similarly, the financial obligations not so reported include: accounts payable for goods and services received in the year but not paid within thirty days from the end of the year; accounts payable related to statutory appropriations; accrued liabilities for certain retroactive salary and wage settlements, for unpaid overtime, annual vacation and unused sick leave, and for benefits payable upon termination of employment; actuarial liabilities arising from the indexing to the cost of living of superannuate pensions and annuities.

The Statement of Assets and Liabilities includes, however, certain balances of accounts internal to the Government (Note 7) which will continue to be reported until parliamentary authority to delete them from the accounts of Canada has been obtained.

vii. *Valuation of assets and liabilities*

Assets are recorded at cost except for:

- Assets denominated in foreign currencies, which are translated to Canadian currency at year-end closing rates of exchange; and
- Fixed assets, which are carried at the nominal value of \$1.

Assets have not been subject to revaluation to reflect collectable or recoverable values. However, a general allowance for losses on all classes of assets has been provided. This allowance does not constitute a reserve related to any specific asset or classes of assets.

Liabilities denominated in foreign currencies are translated to Canadian currency at year-end closing rates of exchange. All other liabilities are recorded in the amounts ultimately payable except for the superannuation accounts of the Canadian Forces, the Public Service and the Royal Canadian Mounted Police and the Government annuities account, which are valued on

an actuarial basis; the Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on an actuarial basis. However, the Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the amount of the outstanding balance in the Canada Pension Plan Account.

2. *Changes in financial statement presentation*

Changes have been made in the financial statements, in accordance with recommendations made in the Report on the Study of the Accounts of Canada.

i. *Statement of Revenue and Expenditure*

Gross postal receipts amounting to \$119 million used to defray certain postal expenditures under the authority of the Post Office Act are included in gross revenue and expenditure. The comparative figure for 1976-77 was \$103 million.

ii. *Statement of Assets and Liabilities*

The order in which assets and liabilities are displayed in the Statement of Assets and Liabilities has been slightly modified to make it consistent with Section 1 of this volume.

3. *Changes in accounting practices*

i. *Translation of assets and liabilities denominated in foreign currencies*

A change has been made in the practice of reporting assets and liabilities denominated in foreign currencies which are now translated at the year-end closing rates of exchange. Previously, such assets and liabilities, other than cash and short-term liabilities, were reported at historical values. Cash and short-term liabilities have always been translated at year-end closing rates of exchange.

This change has been made to introduce consistency in the translation of assets and liabilities denominated in foreign currencies and to reflect more accurately the current value of the financial claims and obligations of the Government.

This change has been reflected in the accounts as follows:

- Revenue has been increased by \$170 million, including \$162 million attributable to previous years, and \$8 million attributable to 1977-78;
- Assets have been increased by \$320 million, including \$225 million applicable to assets of March 31, 1977, and \$95 million to those of 1977-78; and
- Liabilities have been increased by \$150 million, including \$63 million applicable to liabilities of March 31, 1977, and \$87 million to those of 1977-78.

ii. *Accounting for revenue from the private sector credited to appropriations*

Effective in 1977-78, the authority to spend revenue received from the private sector was discontinued for certain programs. In accounting for this change, such revenues are now credited to revenue rather than to appropriations. For comparative purposes, various non-

tax revenue accounts have been increased by \$81 million for 1976-77. Offsetting increases to net departmental expenditures have been made as follows:

	(in millions of dollars)
Agriculture—	
Production and marketing	1
Health of animals	5
Communications	18
Customs and Excise	2
Energy, Mines and Resources—	
Earth sciences	3
Indian Affairs and Northern Development—	
Parks Canada	11
Insurance	3
Public Works—	
Land management and development	4
Veterans Affairs—	
Treatment services	34
	81

iii. Undisbursed balances of appropriations to special accounts

The following account was eliminated from this category:

The National Defence—Surplus Crown assets account was revoked by authority of Appropriation Act No 4, 1977-78. The opening balance of \$11 million and \$1 million received during the year were credited to expenditure.

4. Amounts credited or charged to asset and liability accounts

According to the Government's stated accounting policies and practices, certain receipts and payments have been credited or charged to asset and liability accounts. The two more important groups are described below:

i. Annuity, insurance and pension accounts

The Unemployment Insurance Account, the Canada Pension Plan Account and the Government superannuation accounts are maintained separately within the accounts of Canada and accordingly receipts and payments made for these accounts are not reflected in revenue and expenditure:

	(in millions of dollars)			
	1978		1977	
	Credits	Charges	Credits	Charges
Canada Pension Plan Account ..	2,767	1,105	2,461	874
Unemployment Insurance Account	3,982	4,362	4,261	3,670
Superannuation accounts	2,039	503	1,949	476
Government annuities	87	96	92	93
Other annuity, insurance and pension accounts	361	188	143	43

ii. Departmental asset and liability accounts

Receipts and payments for the following accounts are not reflected in revenue and expenditure:

	(in millions of dollars)			
	1978		1977	
	Credits	Charges	Credits	Charges
Airports Revolving Fund	42	68	41	70
Transport—Railway grade crossing Fund		16		27
Urban Affairs—National capital Fund		17		21
Deposit and trust accounts	9	2	14	3

5. Loans likely to require parliamentary appropriations for write-off

The loans described below are likely to require parliamentary appropriations for write-off in subsequent years; until such appropriations are obtained, the assets are overstated by the following amounts:

	(in millions of dollars)	
	1978	1977
Canadian Broadcasting Corporation	198	198
National Capital Commission	38	38
Northwest Territories	105	105
Yukon Territory	43	43
	384	384

6. Revolving funds

Revolving funds are authorizations by Parliament to draw monies from the Consolidated Revenue Fund for prescribed purposes, up to a given maximum at any one time, which, together with attendant receipts, may be expended for those purposes on a continuing basis.

The year-end balances of the amounts advanced from the Consolidated Revenue Fund are included as assets in the Statement of Assets and Liabilities. Surpluses or deficits of revolving funds are included in revenue or expenditure in accordance with Treasury Board policy unless special permission is granted to carry over surpluses and accumulated deficits.

In 1977-78, cumulative surpluses totalling \$8 million (\$6 million in 1976-77) have been transferred to non-tax revenue while cumulative deficits of \$3 million (\$3 million in 1976-77) have been recouped from appropriations.

However, cumulative surpluses of \$35 million (\$55 million in 1976-77) have not been transferred to non-tax revenue and cumulative deficits of \$1 million (\$1 million in 1976-77) have not been recouped from appropriations. Of these cumulative surpluses, the Airport Revolving Fund and the Supply Revolving Fund accounted for \$22 million (\$46 million in 1976-77) and \$11 million (\$8 million in 1976-77) respectively.

7. Accounts internal to the Government

Certain accounts reported as assets and liabilities do not meet the definitions stated in Note 1 (vi). However, these accounts will continue to be reported on the Statement of Assets and Liabilities until such time as parliamentary authority is obtained to delete them.

Accounts internal to the Government reported as assets, represent deferred expenditures chargeable to subsequent years, in accordance with legislation, regulations or established practice. Those reported as liabilities represent spending authority carried forward to future years.

The balances of these accounts in the Statement of Assets and Liabilities as at March 31 have the effect of overstating the assets and liabilities by the following amounts:

	(in millions of dollars)	
	1978	1977
ASSETS		
Unemployment Insurance advances	2,114	1,734
Working capital advances to revolving funds, departments and agencies	843	727
Unamortized bond flotation costs	140	140
	3,097	2,601
LIABILITIES		
Undisbursed balances of appropriations to special accounts	52	38

8. Annuity, insurance and pension accounts

i. Canada Pension Plan Account

The Canada Pension Plan Account is not maintained on an actuarial basis because the Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the amount of the outstanding balance in the account. Financial statements of the Canada Pension Plan Account can be found in Section 15 of Volume II.

ii. Unamortized portions of actuarial deficiencies of superannuation accounts

These accounts record the unamortized portions of the actuarial deficiencies in the Public Service Superannuation Account, the Canadian Forces Superannuation Account, and the Royal Canadian Mounted Police Superannuation Account which have been set up as deferred charges and credited to the superannuation accounts.

Adjustments for actuarial deficiencies in respect of authorized salary increases and quinquennial valuation were recorded in 1977-78 in the amount of \$616 million while amortization to expenditure was \$829 million. In 1976-77, adjustments were \$677 million and amortization was \$784 million. An actuarial deficiency of \$15 million was determined during the year based on the quinquennial valuation of the Royal Canadian Mounted Police Superannuation Account as at December 31, 1974.

Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1977 for the Public Service Superannuation Account, December 31, 1975 for the Canadian Forces Superannuation Account and December 31, 1979 for the Royal Canadian Mounted Police Superannuation Account.

Any actuarial deficiency revealed will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to expenditure in five equal annual instalments commencing in the year in which the report is laid before Parliament. The cost of added liabilities under the superannuation acts as a result of the authorization of salary increases is to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

iii. The Supplementary Retirement Benefits Account

The Supplementary Retirement Benefits Account was established in 1970 for the payment of increased pension benefits resulting from indexation. No actuarial valuations are required to be made of the account.

Increased superannuation benefits paid during the year due to indexation amounted to \$170 million (\$131 million in 1976-77). In accordance with legislation, \$165 million (\$126 million in 1976-77) representing benefits to superannuates in excess of their share of contributions to the account was charged to expenditures. Only \$5 million (\$5 million in 1976-77) was charged to the Supplementary Retirement Benefits Account.

9. Unrecorded accounts payable

According to the Government's accounting policies and practices, only the payments made within thirty days following the end of the year relating to debts incurred prior to the end of the year for work performed, goods received, services rendered or resulting from contractual arrangements are recorded as accounts payable. Of the unrecorded accounts payable, the following are summarized:

	(in millions of dollars)	
	1978	1977
Accounts payable for goods and services.....	77	46
Retroactive salary and wage payments	39	44
	116	90

Details of unrecorded accounts payable can be found in Section 9 of Volume I of the Public Accounts, "Summary of Accounts Properly Chargeable to 1977-1978 but carried over to 1978-79."

Retroactive salary and wage payments represent pay adjustments partly applicable to 1977-78 which have been or will be paid in 1978-79 resulting from collective bargaining agreements.

10. Foreign assets and liabilities

The foreign assets and liabilities recorded under these headings are those which can be identified with Canada's foreign exchange operations and investments in international banking institutions. Some are denominated in foreign currencies and some are denominated in Canadian currency. Assets and liabilities denominated in foreign currencies are recorded at the Canadian currency equivalent at March 31st. There are other foreign assets and liabilities such as foreign bank balances which are included with other cash balances at their Canadian dollar equivalents and amounts denominated in foreign currencies which are held in deposit and trust accounts.

11. Maturity of Government debt

The following amounts represent that portion of unmatured debt maturing in the next five years:

	(in millions of dollars)			
	Treasury bills	Marketable bonds	Canada savings bonds	Notes payable to Canadian banks
1979.....	11,295	2,099	2,640	850
1980.....		3,047	143	
1981.....		2,932	919	
1982.....		1,594	804	
1983.....		2,401	277	
	11,295	12,073	4,783	850
				29,001

It should be noted however that all Canada savings bonds are redeemable on demand regardless of maturity date.

Details of unmatured debt may be found in Section 8 of this volume.

12. Gross liabilities of the Government of Canada

The Statement of Assets and Liabilities has been prepared in accordance with the concept that assets are financial claims

acquired by the Government of Canada on outside parties and liabilities are its financial obligations to outside parties. The deferred expenditure charges and accounts internal to the Government are not in keeping with this concept. To arrive at the gross liabilities of the Government, the amounts are adjusted as shown in the following table:

	(in millions of dollars)		Net increase or decrease (-)
	1978	1977	
Total liabilities per statement.....	80,048	67,075	12,973
Unamortized portions of actuarial deficiencies.....	1,510	1,723	- 213
Discount on Treasury bills.....	191	124	67
Undisbursed balances of appropriations to special accounts (accounts internal to the Government) ..	- 52	- 38	- 14
	81,697	68,884	12,813

13. Contingent liabilities of the Government of Canada

The contingent liabilities of the Government of Canada as at March 31, 1978, are as follows:

	(in millions of dollars)	
	1978	1977
Borrowings by Crown Corporations under guarantee or as agents of the Government	2,176	1,555
Insured loans under the National Housing Act, 1954	17,874	15,130
Other	3,686	2,128
	23,736	18,813

Details are listed in Section 8 of this volume.

14. Events subsequent to the end of the year

The following events have occurred subsequent to the end of the year:

i. Revolving standby credit facilities

In December 1977, the Government entered into an agreement with the Bank of Canada and the Canadian chartered banks to establish with the chartered banks a seven year revolving standby credit facility under which up to \$1,500 million US could be borrowed; this amount was increased to \$2,500 million US in April 1978.

As at March 31, 1978, drawdowns under this facility amounted to \$750 million US (\$850 million Canadian). These transactions were recorded in the accounts of Canada by increases in the advance to the Exchange Fund Account and the recording of liabilities for Notes payable to Canadian banks totalling \$850 million Canadian.

As of September 15, 1978, drawings amounted to \$3,250 million US and repayments were \$2,750 million US, leaving \$500 million US outstanding at September 15, 1978.

In June 1978, the Government entered into an eight year revolving standby credit facility agreement with a group of United States and other foreign banks under which up to \$3,000 million US could be borrowed

during the first four years of the agreement; during the succeeding four years the amount available would be reduced in steps, to one-third of the original amount.

As of September 15, 1978, aggregate drawings under this facility were \$1,000 million US, all of which was outstanding at that date.

ii. Capital reorganization of Air Canada

The Air Canada Act, 1977, authorized the reorganization of Air Canada, including its capital structure. Although the act was assented to in February 1978, the Governor in Council Order necessary to effect the capital reorganization was not issued until April 13, 1978 and consequently, the effects of the reorganization on the Government's investment in Air Canada are not reflected in the 1978 Public Accounts.

The capital reorganization involved:

- The conversion of \$324 million of debt owed by Air Canada to the Government and to the Canadian National Railways into an equivalent amount of equity;
- The cancellation of \$5 million of Air Canada capital stock held by the Canadian National Railways in return for the cancellation of \$5 million of debt owed by the Canadian National Railways to the Government; and
- The issuance of \$5 million of Air Canada capital stock to the Government.

This resulted in the Government becoming the direct sole owner of Air Canada's 329,009 issued shares valued at \$329 million.

Residual debt totalling \$311 million owed by Air Canada to the Government and the Canadian National Railways, was consolidated into a single note repayable to the Government over 15 years, at a nominal rate of interest of 7.243%, in equal semi-annual instalments of principal and interest.

As a result of this recapitalization, the debt owed by the Canadian National Railways to the Government was reduced by some \$349 million, an amount equivalent to the Canadian National Railways' investment in Air Canada prior to the recapitalization.

iii. Capital revision of Canadian National Railways

Amendments to the Canadian National Railways Capital Revision Act and the Railway Act, authorized a revision of the capital structure of the Canadian National Railways. Although the amending act is retroactive to December 31, 1977, Royal Assent was not obtained until June 30, 1978, and the Governor in Council Orders necessary to effect the capital revision have not yet been issued. Consequently, the effects of the revision are not reflected in the 1978 Public Accounts.

The result of the revision is that the capital structure of the Canadian National Railways will be changed by the cancellation of \$808 million of loans and advances and a corresponding increase in the value of the no par value shares. The value of these shares will be further increased by: \$1,556 million, representing the value of the 4% preferred shares outstanding at December 31,

1977, which are to be cancelled; the \$428 million of capital investment in Canadian Government Railways; and an adjustment of \$808 million for depreciation not charged to operations in previous years. The authorized and issued capital stock of the National Company will remain at 6 million shares. The act also makes provision for the payment of dividends to the Receiver General.

The Government's 100% ownership of the Canadian National Railways is not affected by the capital revision.

SECTION 3

**1977-78
PUBLIC ACCOUNTS**

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Introduction	3.2
Change in accounting policy	3.2
Assets and liabilities designated for deletion	3.2
The accounting entity	3.4
Loans, investments and advances, the reported value of which is questionable	3.5
Disclosure of additional information in the audited financial statements	3.6
Implementation of recommendations of the Study of the Accounts of Canada	3.7

Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1978, which, together with my opinion, are included in Section 2 of this volume. These financial statements are the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities, and the Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department. My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

I am, for the first time, expressing an opinion in accordance with Section 6 of the new Auditor General Act, which provides that:

The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statements that the Minister of Finance may present for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have.

My opinion includes a number of reservations with respect to certain accounting policies of the Government of Canada which, in my view, affect the fairness of the information presented in the financial statements. These reservations relate to balances designated to be deleted from the accounts but reported as assets and liabilities, the effect of excluding certain Crown corporations from the government accounting entity and the reported value of certain loans, investments and advances. I have reported on the matters described in these reservations in previous years.

The observations that follow provide additional information and comments on the reservations included in my opinion. They also provide comments concerning additional information which, in my view, should be included as a part of the financial statements of the Government submitted for audit and comments on the progress made by the Government in implementing the recommendations of the Study of the Accounts of Canada.

Change in Accounting Policy

As explained in Note 3 (i) to the financial statements, all assets and liabilities denominated in foreign currency are translated to Canadian dollars at year-end closing rates of exchange, with any gain or loss recorded as revenue or expenditure in the year. In prior years, only cash and short-term liabilities denominated in foreign currency were translated to Canadian dollars at year-end closing rates of exchange; all other assets and liabilities denominated in foreign currency were translated at the exchange rates prevailing at the time such assets were acquired or liabilities incurred.

This change in accounting policy, with which I concur, provides for a more current measure, in Canadian dollars, of those financial claims and obligations of the Government denominated in foreign currency.

Assets and Liabilities Designated for Deletion

Certain amounts do not represent assets and liabilities of the Government of Canada because they are not recoverable from or payable to outside organizations or individuals. The amounts reported as assets are a deferral of current and prior years' expenditures and are

treated in this manner either because of the requirements of the underlying legislation or because write-off action has not been initiated. Those reported as liabilities represent spending authority carried forward to future years. These amounts identified as "Accounts internal to the Government" and "Loans likely to require parliamentary appropriation for write-off" overstate assets by \$3,481 million and liabilities by \$52 million.

Accounts internal to the Government

Note 7 to the financial statements identifies the following accounts reported as assets and liabilities which do not constitute financial claims on or obligations to organizations or individuals outside the Government.

<u>Assets</u>	
Working capital advances to revolving funds, departments and agencies	\$ 843 million
Unemployment Insurance advances	2,114 "
Unamortized bond flotation costs	140 "
	<u>\$3,097 million</u>
<u>Liabilities</u>	
Undisbursed balances of appropriations to special accounts	<u>\$ 52 million</u>

These balances have been designated by the Government for deletion when parliamentary approval is obtained.

The working capital advances to revolving funds, departments and agencies are not recoverable from parties outside the Government. These advances principally represent the acquisition of fixed assets and inventories which would otherwise be treated as budgetary expenditures under stated government accounting policies. This inconsistency in accounting for assets and expenditures was recognized by the Study of the Accounts of Canada in its recommendation that such advances be treated as budgetary expenditures and not carried as assets.

Unemployment Insurance non-interest bearing advances primarily represent amounts for benefit payments to be borne by the Government which, because of provisions in the underlying legislation, have not been recorded as budgetary expenditures in the year in which the benefits were paid. Accordingly, these advances represent a deferral of expenditures and the Study of the Accounts of Canada recommended their deletion as assets. To implement this recommendation, underlying legislation will have to be amended to permit such advances to be recorded as budgetary expenditures in the same fiscal period in which the related benefits were paid.

Before 1977, bond flotation costs were recorded as assets and charged to expenditure over the life of the related debt issue. In 1977 and subsequent years, the Government has recorded bond flotation costs on new issues as budgetary expenditures. The balance of unamortized bond flotation costs on previous years' issues represents a deferral of expenditure and should also be written off.

Loans likely to require parliamentary appropriation for write-off

In Note 5 to the financial statements, the following loans are identified as likely to require parliamentary appropriation for write-off:

Canadian Broadcasting Corporation	\$ 198 million
National Capital Commission	38 "
Northwest Territories	105 "
Yukon Territory	43 "
	<u>\$ 384 million</u>

These loans were made before March 31, 1975, to finance capital expenditures of these entities. Since that date, such capital expenditures have been financed by budgetary appropriations of Canada. Payments of principal and interest on these loans have been deferred by the Government until 1979.

Allowance for losses on realization of assets

The allowance for losses on realization of assets of \$546 million is insufficient to provide for the overstatements of assets identified above. This allowance was established many years ago and is a general allowance for losses on all classes of assets. It does not constitute a provision for loss related to any specific asset or class of assets, even though Section 54 of the Financial Administration Act provides a means for establishing an adequate allowance. Furthermore, departments are not required to identify delinquent loans and advances for purposes of assessing the adequacy of this allowance.

The Accounting Entity

The accounting entity of the Government of Canada includes government departments and Crown corporations listed in Schedules A and B of the Financial Administration Act. The financial operations of these organizations are reflected in the financial statements of the Government of Canada on the basis of the Government's stated accounting policies. Crown corporations listed in Schedules C and D of the Act are excluded from the accounting entity as are all other government-owned and controlled enterprises not listed in Schedules to the Act. Thus, their financial operations, assets and liabilities are not reflected in the financial statements of the Government. The rationale for excluding these organizations is that they are engaged in activities fundamentally different from those of government departments.

In 1976, my Office studied the budgetary and accounting consequences of the classification of Crown corporations of which I am the auditor. This study covered a number of significant corporations named in Schedules C and D, including the National Harbours Board and the St. Lawrence Seaway Authority. The study concluded that differences between many of these corporations and government departments and agencies are more matters of form than substance. Most of the corporations studied engage in operations subject to significant non-commercial considerations, depend on parliamentary appropriations or other forms of governmental financial assistance for their continued existence, or carry out regulatory or other government-type activities. Thus the definition of the government accounting entity is based on a questionable premise concerning the nature of the activities of the corporations studied. Accordingly, in my 1976 Report I recommended that:

Crown corporations which carry on government-type activity, or are financially dependent on the public purse, should be included in the Government of Canada accounting entity:

- to be consistent with the basic concept of segregating governmental from commercial activities undertaken under the auspices of the Government; and
- to provide for more informative disclosure of summary information in the Estimates and in the Public Accounts so that these documents display consistently all government-type activities financed out of the public purse.

Exclusion from the government accounting entity of such corporations results in inconsistencies in the recording of assets and budgetary expenditures. Similar transactions for similar purposes are recorded as assets in some circumstances and as budgetary expenditures in others.

For example, the National Harbours Board operates ports and related facilities; similarly, the Airports Revolving Fund of the Department of Transport operates airports and related facilities. Loans to both the Revolving Fund and the Board were used to finance the acquisition of fixed assets. Loans to the Revolving Fund are to be written off because they are not loans to an organization outside the government accounting entity. In contrast, loans to the Board continue to be reported as assets of the Government because the Board is considered to be an outside organization. If the Board were included in the accounting entity, the reported value of the Government's loans would be substantially reduced.

The St. Lawrence Seaway Authority operates a deep waterway system between the Port of Montreal and Lake Erie and is another example of a Crown corporation that carries on a government-type activity but is excluded from the accounting entity. If the Authority were included, the value of the Government's investment of \$625 million reported in the Statement of Assets and Liabilities would be reduced by approximately \$600 million representing, for the most part, the acquisition of fixed assets by the Authority. Fixed assets relating to the Welland Canal and non-toll canals were previously financed by budgetary appropriations of Canada and therefore are not reflected in the Government's investment. Accordingly, some of the fixed assets of the Seaway are indirectly shown as assets in the accounts of Canada and some are not.

At present, acquisitions of fixed assets by certain Schedule C and D corporations, financed through parliamentary appropriations, are recorded as budgetary expenditures in the accounts of Canada and not as assets. For example, this year the Canadian Broadcasting Corporation and the National Capital Commission received appropriations of \$64 million and \$37 million to finance fixed asset acquisitions. The use of budgetary appropriations to finance fixed asset acquisitions by all Schedule C and D corporations that carry on government-type activities and are financially dependent on the public purse would result in such acquisitions being reported in the accounts of Canada on a consistent basis.

The inconsistencies described in the foregoing arise because Crown corporations that carry on government-type activities and are financially dependent on the Government are treated as organizations outside the government accounting entity. As a result of these inconsistencies, the reported value of loans to and investments in such corporations is overstated in the accounts of Canada. (These loans and investments include certain amounts which are described below as being questionable on other grounds.)

Loans, Investments and Advances, the Reported Value of which is Questionable

A number of Crown corporations have a history of deficits and lack sufficient revenues to repay their indebtedness to Canada. The reported value of loans to and investments in the National Harbours Board of \$342 million, the St. Lawrence Seaway Authority of \$625 million and Atomic Energy of Canada Limited of \$358 million, totalling \$1,325 million, is questionable on these grounds.

The reported value of loans to developing countries and loans to and subscriptions in international development associations, amounting to \$2,490 million, is questionable since by their terms these loans and subscriptions have the characteristics of grants or contributions. Under the Government's stated accounting policies grants and contributions are recorded as budgetary expenditures rather than assets.

The National Harbours Board

The Government's reported investment in the National Harbours Board consists of loans and advances totalling \$342 million. At December 31, 1977, the Board reported an accumulated deficit of \$374 million, after providing for \$256 million of interest in arrears on these loans and on other government loans previously written off. The Board's inability to pay its interest and the size of its accumulated deficit indicate that the Board will not likely be able to repay its outstanding loans from the Government.

The St. Lawrence Seaway Authority

In previous years I reported that it was extremely unlikely that the St. Lawrence Seaway Authority would be able to repay its outstanding loans from Canada. At April 1, 1977, these interest-bearing loans of \$625 million, representing the Government's reported investment in the Authority, were converted to contributed capital and the recorded value of the investment remained unchanged in the accounts of Canada. The fact that the Authority has been unable to pay interest of \$210 million on these loans indicates the recorded value of the Government's investment remains questionable.

Atomic Energy of Canada Limited

At March 31, 1978, the Corporation reported an accumulated deficit of \$163 million. Since it appears at present that the Corporation is unlikely to generate sufficient income from its commercial operations to offset its accumulated deficit, the recorded value of the Government's investment of \$164 million of capital stock and contributed capital is questionable.

Included in the Government's loans to the Corporation is \$194 million related to the construction of the La Prade heavy water plant which will be deferred according to announcements by the Government subsequent to the year-end. This loan may require parliamentary appropriation for write-off.

During the year, loans of \$87 million respecting the prototype nuclear generating station at Gentilly, Quebec were written off as research expenditure and loans of \$70 million pertaining to the Douglas Point, Ontario nuclear station were converted to equity. These loans were questioned in my previous years' Reports.

Loans to developing countries

Loans to national governments include \$1,414 million in special loan assistance to developing countries. Most of these loans bear no interest and are repayable over 50 years with no payments falling due in the first 10 years. A certain number carry nominal interest rates of 3/4 of 1%. Loans for such long periods and with such low interest rates have the characteristics of grants or contributions, but are recorded as assets of the Government of Canada in conformity with the appropriation authorities which authorized them. During the year parliamentary approval was obtained to write off loans to least developed countries amounting to \$232 million previously reported in this category.

Subscriptions, loans and advances to international organizations reported as foreign assets include \$314 million of special loan assistance to international development associations. These loans have no repayment terms and bear no interest. Repayment will fall due only on termination of the associations. These loans also have the characteristics of grants.

In addition to these working capital advances, Canada's subscription to an international development association amounts to \$762 million. This association makes loans to developing countries on similar terms to those of the special loan assistance commented on previously.

Disclosure of Additional Information in the Audited Financial Statements

The Public Accounts contain extensive information, displayed in a variety of ways, pertaining to the financial position and operations of the Government of Canada. This information can, for the most part, be summarized in the audited financial statements. The inclusion of additional audited statements, and the disclosure of additional information in the existing statements, would help provide the reader with a more complete and useful summary of the Government's financial position and operations. The following paragraphs comment on additional statements and information which could be usefully included as part of the audited financial statements.

Statement of Source and Use of Financial Resources

The audited financial statements of the Government of Canada would be improved if they included a statement that displayed the sources and uses of the Government's financial resources in order to show how the Government finances its operations. Such a statement was envisaged in recommendation 6 of the Report of the Independent Review Committee on the Office of the Auditor General of Canada which stated that:

The Public Accounts should include among the main financial statements of Canada a new statement showing changes in financial position during the fiscal year and the causes of such changes.

The conventional Statement of Revenue and Expenditure is inadequate for this purpose since it does not show the impact on debt and bank balances of non-budgetary transactions such as

those involving Crown corporations, foreign exchange reserves and the use of special accounts. The net changes in asset and liability balances displayed in the Statement of Assets and Liabilities lack focus of presentation for the reader and do little to disclose the causes of these changes.

Over the years a number of tables in various sections of the Public Accounts have shown this type of information. The Summary Statement of Transactions in Section 1 of this volume together with supporting tables is an example. However, a summary statement that adequately explains changes in the Government's financial position is not included as an audited financial statement.

Summary of Use of Non-Budgetary Appropriations for Loans, Investments and Advances

The audited financial statements provide a comparison of budgetary expenditure with related appropriation authority in the Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department. Both the Report on the Study of the Accounts of Canada and the Report of the Independent Review Committee on the Office of the Auditor General of Canada recommended that the Public Accounts include a similar comparison of non-budgetary expenditure with related appropriation authority. A Summary of Use of Non-Budgetary Appropriations by Department for Loans, Investments and Advances was developed this year and is included in Section 9 of this volume. The Government has advised that such a summary will be included with the 1979 financial statements of the Government to be submitted for audit.

Significant commitments

The audited statements would be improved if they disclosed, in summary form, major commitments related to future expenditure such as those resulting from contractual obligations under long-term leases, agreements to purchase capital assets and agreements related to Canada's activity in the international financial community. Many of these commitments are of financial significance. For example, the Government has agreed to purchase, when called upon, shares in various international development banks for an aggregate consideration of \$1,448 million and make additional loans to developing countries of \$680 million.

Implementation of Recommendations of the Study of the Accounts of Canada

The Report of the Study of the Accounts of Canada was tabled in the House of Commons on January 30, 1976, and referred to the Standing Committee on Public Accounts. In its Fifth Report, tabled on March 9, 1976, the Committee endorsed the 41 recommendations of the Study and recommended that the Treasury Board implement them as soon as it was technically possible to do so. Since that date a number of the Study's recommendations have been implemented and some action has been initiated on most others. The Financial Administration Branch of the Office of the Comptroller General of Canada has the responsibility for ensuring that the recommendations are implemented. The following comments relate to significant recommendations which are not yet implemented.

- Parliamentary authority has not yet been sought to delete "Accounts Internal to the Government" from the accounts of Canada as recommended in the Study. As mentioned previously, failure to delete these balances significantly overstates the Government's reported assets.
- Formal procedures have been developed to provide for the recording of all accounts payable for expenditures under annually lapsing appropriations, as recommended in the Study. Last year, I reported that the Branch intended to implement such procedures at March 31, 1978. The Branch now advises that these procedures will not be implemented until March 31, 1980, at the earliest.
- The Branch advises that work has started on a special study on the valuation of assets, but that this project may take some time to complete and implement. As reported last year, this study will facilitate implementation of recommendations concerning the establishment of provisions for losses on specific classes of assets.

- Procedures have been developed, and instructions to departments have been formalized, to quantify revenue internal to the Government. This information is presented in Section 4 of this volume, but is not reflected in the Statement of Revenue and Expenditure as recommended by the Study.
- The Program Branch of the Treasury Board Secretariat has instituted a project on revision of the form of the Estimates which will consider, among other issues, recommendations of the Study concerning the presentation of summary information in the Estimates. It is not expected that these recommendations will be fully implemented before 1980-81.
- A revised Treasury Board policy related to the Study's recommendations concerning revolving funds and cost recovery is expected to be available by December 31, 1978, with implementation planned for the year ended March 31, 1980. A revised policy on commitment accounting is expected by March 31, 1979.

The implementation of these recommendations has not progressed in accordance with the timetable that I was advised of and reported on last year. A number of completion dates have been postponed and much remains to be done. My Office will continue to monitor and report on the progress in implementing the recommendations of the Study.

SECTION 4

1977-78 PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	<i>Page</i>
Budgetary Revenue	4.2
Tax revenue	4.4
Non-tax revenue	4.5
Receipts and revenue credited to appropriations	4.6
Net revenue by source	4.7
Return on investments	4.8
Statement of net revenue by main classification and department	4.16
Non-budgetary receipts	4.17

BUDGETARY REVENUE

Revenue consists of all tax and non-tax receipts which affect the budgetary deficit or surplus of the Government and includes revenue internal to the Government.

The Government of Canada generally reports revenue in the year in which it is received with refunds of revenue allocated to the year in which they are actually paid.

Revenue is stated after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts and revenues credited to the revolving funds and to other asset and liability accounts. A comparison of receipts credited to non-budgetary accounts, is shown in Table 4.12 at the end of this section.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by payroll deductions and instalments, produces a distribution of receipts throughout the year.

The major tax changes which had an impact on this year's tax revenue are:

- increase in the Federal tax credit for dependent children;
- increase in the general employment expense deduction limit;
- tax relief in respect of business inventories;
- federal investment tax credit:

—extension of the 5 per cent credit from June 30, 1977 to June 30, 1980;

—increase in the rate of credit for designated regions effective April 1, 1977;

—extension of the credit to current and capital expenditures on research and development, effective April 1, 1977.

—enhanced depletion for high cost oil and gas wells;

—extension of temporary tariff reductions and other tariff amendments.

Tax revenue decreased by \$195 million in 1977-78 compared to an increase of \$2,062 million in 1976-77.

The decrease of \$1,180 million in personal income tax has resulted in a decrease in tax revenue in 1977-78. Increases were recorded in corporation and non-resident income taxes, sales tax, customs import and excise duties. Decreases were recorded in all other components of tax revenue. Non-tax revenue increased by \$320 million, or 9% over the previous year.

Under fiscal arrangements that became operative in 1962 the federal government entered into tax-collection agreement under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown hereunder.

Chart 4-A

BUDGETARY REVENUE BY CLASSIFICATION

Years Ended March 31
Millions of Dollars

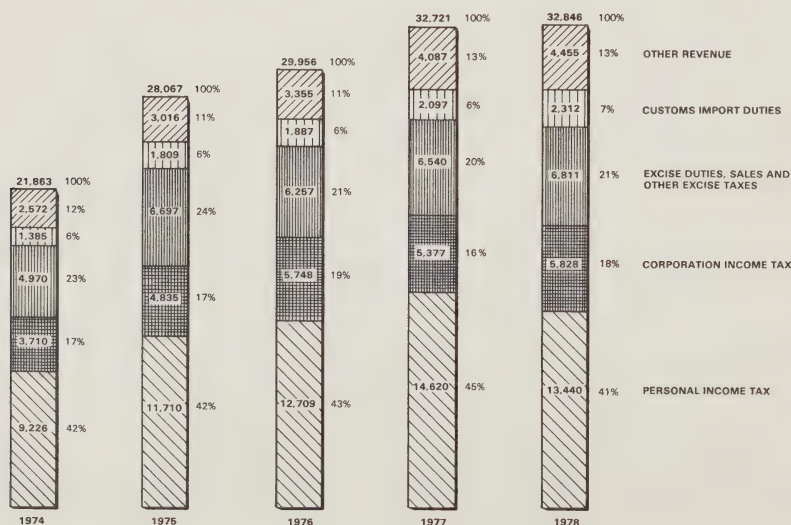


TABLE 4.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION

(in millions of dollars)

	Year ended March 31				Increase or decrease (-)	
	1978		1977			
	Amount	%	Amount	%	Amount	%
Tax revenue—						
Income tax—						
Personal	13,440	41	14,620	45	- 1,180	- 8
Corporation	5,828	18	5,377	16	451	8
Non-resident	503	2	451	1	52	12
Excise taxes and duties—						
Sales	4,427	13	3,929	12	498	13
Customs import duties	2,312	7	2,097	6	215	10
Excise duties	882	3	865	3	17	2
Special excise tax—Gasoline	598	2	600	2	- 2	
Oil export charge	432	1	661	2	- 229	- 35
Other taxes	472	1	485	2	- 13	- 3
Other tax revenue	66		70		- 4	- 6
Total tax revenue	28,960	88	29,155	89	- 195	- 1
Non-tax revenue—						
Return on investments—						
Bank of Canada	786	2	703	2	83	12
Central Mortgage and Housing Corporation	700	2	606	2	94	16
Interest on bank deposits	196	1	202	1	- 6	- 3
Farm Credit Corporation	161	1	133		28	21
Exchange Fund Account	138		183	1	- 45	- 25
Other return on investments	604	2	670	2	- 66	- 10
Total	2,585	8	2,497	8	88	4
Postal Revenue	773	3	615	2	158	26
Premium, discount and exchange	170	1			170	100
Services and service fees	110		106		4	4
Privileges, licences and permits	63		63			
Refunds of previous years' expenditures	52		184	1	- 132	- 72
Bullion and coinage	34		17		17	100
Proceeds from sales	25		18		7	39
Other non-tax revenue	74		66		8	12
Total non-tax revenue	3,886	12	3,566 ⁽¹⁾	11	320	9
Total revenue	32,846	100	32,721	100	125	

All amounts are net after deduction of refunds and drawbacks.

In 1977-78, certain authority to spend revenue received from the private sector was discontinued. For comparative purposes, the 1976-77 figures have been adjusted.

TABLE 4.2

MAIN CLASSIFICATION OF BUDGETARY REVENUE BY MONTH

(in millions of dollars)

	Personal income tax	Corporation income tax	Non-resident income tax	Sales tax	Customs import duties	Special excise tax—Gasoline	Oil export charge	Other excise taxes and duties	Non-tax revenue	Total
April 1977	896	384	39	163	148	- 12		86	223	1,927
May	1,129	424	38	388	191	43	45	162	177	2,597
June	684	453	26	365	198	42	46	102	428	2,344
July	1,287	501	54	323	244	4	42	136	272	2,863
August	1,205	384	36	461	140	103	43	87	233	2,692
September	1,063	419	23	320	182	55	34	116	337	2,549
October	1,346	385	37	356	197	62	33	117	180	2,713
November	1,190	408	47	432	213	63	37	165	192	2,747
December	1,391	386	28	376	159	57	34	119	550	3,100
January 1978	1,685	407	86	374	201	49	40	102	227	3,171
February	883	402	57	325	175	40	42	102	198	2,224
March	807	1,136	28	328	200	36	30	111	488	3,164
Supplementary	- 126	139	4	216	64	56	6	15	381	755
Total	13,440	5,828	503	4,427	2,312	598	432	1,420	3,886	32,846

TAX REVENUE

Table 4.3 presents a comparison of tax revenue and old age security taxes on a per capita basis for the last five years.

TABLE 4.3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA⁽¹⁾

Year ended March 31	Tax revenue	Old age security taxes ⁽²⁾	Total
	\$	\$	\$
1974	772	112	884
1975	989	138	1,127
1976	1,182	1,182	1,182
1977	1,255	1,255	1,255
1978	1,238	1,238	1,238

(1) Based on population, as of October 1 of each year.

(2) The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates were credited to the Old Age Security Fund.

Under amendments to the Old Age Security Act, which came into effect at the end of June, 1975, the Old Age Security Fund ceased to exist, benefits paid are to be charged to budgetary expenditure and transfers of personal and corporation income taxes and sales tax previously made to the fund were discontinued.

Personal income tax

In 1977-78, personal income tax was again the largest source of government revenue. The decrease was due mainly to tax changes introduced in 1977-78.

The concentration of personal income tax refunds in the early months of the year accounts for the relatively low level of deductions at source in April, May and June. Other collections, which represent taxes paid directly by individuals, were higher in May, reflecting the payment of balances due for the taxation year 1976, and in April, July, October and January, reflecting the payment of quarterly instalments for the taxation year 1977.

Corporation income tax

Corporation income tax was the second largest source of government revenue.

Non-resident income tax

Revenue in this category is derived from tax withheld from dividends, interests, rents, royalties, alimonies and income from estates and trusts paid to non-residents.

Excise taxes and duties

Excise taxes and duties totalled \$9,123 million, 28% of total budgetary revenue.

From a revenue standpoint, the general sales tax totalling \$4,427 million was the most important tax levied under the Excise Tax Act. Included in excise tax is \$432 million in oil export charge, applicable to exports imposed under the Excise Tax Act.

Excise duties totalled \$882 million and are levied on alcoholic beverages (other than wines) and tobacco products (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

Receipts from the gasoline tax were \$598 million. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1978, \$770 million was received and \$172 million refunded and charged to revenue.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, the oil export charge and the gasoline tax was \$472 million.

TABLE 4.4

EXCISE TAXES AND DUTIES (in millions of dollars)

	Year ended March 31		Increase or decrease (-)	
	1978	1977	Amount	%
Sales tax—				
Domestic goods	3,397	3,333	64	2
Imports	888	781	107	14
Diesel	324		324	100
Less: refunds and draw-backs	182	185	3	2
	4,427	3,929	498	13
Customs import duties—				
Customs import duties	2,582	2,338	244	10
Less: refunds and draw-backs	270	241	-29	-12
	2,312	2,097	215	10
Excise duties—				
Cigarettes, tobacco and cigars	327	317	10	3
Spirits	371	366	5	1
Beer	184	184		
Licences	(1)	(1)		
Less: refunds and draw-backs		2	2	100
	882	865	17	2
Special excise tax—Gasoline	598	600	-2	
Oil export charge	432	661	-229	-35
Other taxes—				
Cigarettes, tobacco and cigars	379	405	-26	-6
Jewellery	34	30	4	13
Automobiles	20	12	8	67
Air conditioners	12	12		
Wines	11	10	1	10
Sundry commodities	13	14	-1	-7
Interest and penalties	4	3	1	33
Less: refunds	1	1		
	472	485	-13	3
Total	9,123	8,637	486	6

(1) Less than \$500,000.

NON-TAX REVENUE

Return on investments

Return on investments consists of interests derived from loans and advances, and from transfers of profits, surpluses, dividends and investments in productive assets.

Details are given in Table 4.10.

TABLE 4.5

RETURN ON INVESTMENTS

(in millions of dollars)

	Year ended March 31		Increase or decrease (—)
	1978	1977	
Crown corporations—			
Lending institutions—			
Central Mortgage and Housing Corporation	700	606	94
Export Development Corporation	92	77	15
Farm Credit Corporation	161	134	27
Federal Business Development Bank	40	17	23
Municipal Development and Loan Board	11	11	
Bank of Canada	786	703	83
Other	1	1	—1
	1,790	1,549	241
All other Crown corporations—			
Air Canada	24	32	—8
Atomic Energy of Canada Limited	35	125	—90
Canadian National Railways	113	104	9
St. Lawrence Seaway Authority	6	22	—16
Other	51	57	—6
	229	340	—111
	2,019	1,889	130
Other loans, investments and advances—			
Provincial and territorial governments	82	99	—17
National governments	21	6	15
Veterans' Land Act Fund	26	27	—1
Other	19	24	—5
	148	156	—8
	2,167	2,045	122
Unemployment Insurance Account		1	—1
Working capital advances to revolving funds, departments and agencies	71	55	16
Foreign assets—			
Exchange Fund Account	138	183	—45
International Monetary Fund	11	1	10
Other	2	2	
	151	184	—33
Other accounts—			
Interest bearing deposits with chartered banks	195	202	—7
Other	1	10	—9
	196	212	—16
Total	2,585	2,497	88

Postal revenue

Gross receipts from postal operations were \$936 million but authorized disbursements from revenue, for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commissions at sub-offices, transit charges

on Canadian mail forwarded through and delivered in foreign countries, in the amount of \$119 million, and revenue credited to expenditure of \$44 million, reduced net postal revenue to \$773 million.

TABLE 4.6

POSTAL REVENUE

(in millions of dollars)

	Year ended March 31		Increase or decrease (—)
	1978	1977	
Postage—			
Canada	892	718	174
Foreign countries	12	22	—10
Money orders	12	11	1
Rental of post office boxes	10	9	1
Sale of philatelic values	10	6	4
Gross postal revenue	936	766	170
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Revenue post offices	28	26	—2
Semi-staff post offices	63	60	—3
Sub-post offices	14	8	—6
Postage and transit charges to or through foreign countries	11	6	—5
Other	3	3	
	119	103	—16
	817	663	154
Less—			
Receipts credited to appropriations	44	48	—4
Net postal revenue	773	615	158

Premium, discount and exchange

A change has been made in the practice of valuation of assets and liabilities denominated in foreign currencies which are now valued at the year-end closing rates of exchange. Previously, such assets and liabilities, other than cash and short-term liabilities, were reported at historical values. Cash and short-term liabilities have always been valued at year-end closing rates of exchange. This change has increased revenue by \$170 million, including \$156 million attributable to previous years, and \$14 million attributable to 1977-78.

Refunds of previous years' expenditures

The Department of Finance received \$7 million in transfer of amounts representing guaranteed loans, the Department of Industry, Trade and Commerce received \$6 million resulting of assistance vote repayments, the Department of National Defence received \$5 million for refunds or adjustments of contracts and refunds of advance payments on contracts, and Regional Economic Expansion received \$6 million resulting from adjustments to projects.

Receipts and Revenue Credited to Appropriations

Receipts and revenue arising from the activities of particular programs which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled \$888 million in 1977-78. Since the authority to spend revenues received from the private sector has been discontinued in 1977-78 for certain programs, in full or in part, the figures for 1976-77 amounting to \$81 million have therefore been restated for comparative purposes.

Table 4.7 summarizes receipts internal and external to the Government by department, while Table 4.8 segregates receipts and revenues between sources internal and external to the Government. Table 4.8 also provides information which may serve to show in detail revenues and expenditures on both a gross and net basis and ultimately arrive at revenues and expenditures involving outside parties.

TABLE 4.7

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS (in millions of dollars)

	Year ended March 31					
	1978			1977		
	Receipts and Revenue internal to the Government	Receipts and Revenue from outside parties	Total	Receipts and Revenue internal to the Government	Receipts and Revenue from outside parties	Total
Agriculture*						
Communications*	4		4	3		3
Energy, Mines and Resources*	3	106	109	3 ⁽¹⁾	72 ⁽²⁾	75 ⁽³⁾
Environment	21	2	23	34	2	36
External Affairs		(1)	(1)		(1)	(1)
Finance*	3		3	2		2
Indian Affairs and Northern Development*		(1)	(1)		(1)	(1)
Labour	8	1	9	(2)	(2)	(2)
Manpower and Immigration	(1)		(1)	(1)		(1)
National Defence	6	199	205	7 ⁽³⁾	184 ⁽³⁾	191
National Health and Welfare	14		14	14		14
National Revenue*	33		33	28		28
Post Office		44	44		48	48
Public Works*	53	11	64	47	13	60
Science and Technology	6	1	7	5 ⁽³⁾	1 ⁽³⁾	6
Solicitor General	9	4	13	6 ⁽³⁾	4 ⁽³⁾	10
Solicitor General	12	134	146	11	115	126
Supply and Services	48	1	49	40	1	41
Transport	54	99	153	52	90	142
Treasury Board	5		5	6		6
Urban Affairs		7	7		6	6
Veterans Affairs*						
	279	609	888	258	536	794

*NOTE: The previous year's figures have been deleted, for certain programs, resulting from the elimination of revenue credited to appropriations.

(1) Less than \$500,000.

(2) Authority to credit revenue to appropriations has been granted in 1977-78. A total amount of \$7 million for 1976-77 has not been restated.

(3) For comparative purposes, the previous year's figures have been adjusted.

TABLE 4.8

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS SUMMARIZED BY MAIN CLASSIFICATION OF REVENUE AND BY SOURCE
(in millions of dollars)

Main classification	Year Ended March 31					
	1978			1977		
	Receipts and Revenue internal to the Government	Receipts and Revenue from outside parties	Total	Receipts and Revenue internal to the Government	Receipts and Revenue from outside parties	Total
Tax revenue		35	35		29	29
Non-tax revenue—						
Services and service fees	169	185	354	160	165	325
Proceeds from sales	6	153	159	5	140	145
Return on investments	45	56	101	40	15	55
Postal revenue		44	44		48	48
Privileges, licences and permits	(1)	28	28	(1)	25	25
Refunds of previous years' expenditures		(1)	(1)		(1)	(1)
Premium, discount and exchange		(1)	(1)		(1)	(1)
Other non-tax revenue	59	108	167	53	114	167
	279	574	853	258	507	765
Total	279	609	888	258	536	794

(1) Less than \$500,000.

Net Revenue by Source

The objective of the Summary of Net Revenue by Source, Table 4.9, is to segregate revenue between sources internal and external to the Government. This statement also provides information which may serve to ultimately arrive at revenues and expenditures involving outside parties.

TABLE 4.9

SUMMARY OF NET REVENUE BY SOURCE
(in millions of dollars)

Main classification	Year Ended March 31					
	1978			1977		
	Revenue internal to the Government	Revenue from outside parties	Total	Revenue internal to the Government	Revenue from outside parties	Total
Tax revenue	37	28,923	28,960	24	29,131	29,155
Non-tax revenue—						
Return on investments	60	2,525	2,585	59	2,438	2,497
Postal revenue		773	773		615	615
Premium, discount and exchange		170	170			
Services and service fees	4	106	110	4	102	106
Privileges, licences and permits	4	59	63	2	61	63
Refunds of previous years' expenditures	3	49	52	136	48	184
Bullion and coinage		34	34		17	17
Proceeds from sales	2	23	25	3	15	18
Other non-tax revenue	7	67	74	5	61	66
	80	3,806	3,886	209	3,357	3,566
Total revenue	117	32,729	32,846	233	32,488	32,721

TABLE 4.10

RETURN ON INVESTMENTS

Particulars	Amount invested at March 31, 1978 \$	Total amount realized 1977-78 \$	Interests \$	Transfer of profits and surpluses \$	Dividends \$	Other \$
Loans, Investments and Advances—						
CROWN CORPORATIONS AND AGENCIES—						
Lending institutions—						
Central Mortgage and Housing Corporation	9,704,996,961	699,698,230	688,931,473	10,766,757		
Export Development Corporation	1,474,576,358	91,808,320	91,047,507	760,813		
Farm Credit Corporation	2,524,766,567	160,106,103	160,106,103			
Farm Syndicates Credit Act	10,551,200	829,244	829,244			
Federal Business Development Bank	745,000,000	40,249,078	40,249,078			
Municipal Development and Loan Board—						
Finance—Loans to—						
Newfoundland	6,467,981	416,027	416,027			
Nova Scotia	6,503,074	349,095	349,095			
Prince Edward Island	1,295,039	74,400	74,400			
New Brunswick	7,808,204	428,759	428,759			
Quebec	68,190,088	3,761,690	3,761,690			
Ontario	58,324,231	3,369,416	3,369,416			
Manitoba	8,816,621	508,868	508,868			
Saskatchewan	6,244,764	373,409	373,409			
Alberta	12,077,112	706,845	706,845			
British Columbia	15,857,550	905,735	905,735			
Northwest Territories	55,957	3,583	3,583			
	191,640,621	10,897,827	10,897,827			
Bank of Canada	5,920,000	786,203,057		786,203,057		
Canada Deposit Insurance Corporation		491,667			491,667	
Total lending institutions	14,657,451,707	1,790,283,526	992,061,232	797,730,627		
All other Crown corporations—						
Air Canada	309,653,339	24,327,448	24,327,448			
Atomic Energy of Canada Limited	1,119,993,104	34,837,622	34,837,622			
Canadian National Railways	3,021,661,442	113,185,425	113,182,785			2,640
Yarmouth-Bar Harbour ferry services	396,064	7,000	7,000			
Petro Canada	643,799,853					
	5,095,503,802	172,357,495	172,354,855			2,640
Other—						
Transport, communications and other services—						
Transport—						
Canadian National (West Indies) Steamships Limited	325,000					
VIA Rail Canada Inc.	100,000					
National Harbours Board—Belledune, Trois-Rivières and Vancouver	341,952,188	3,521,464	3,521,464			
Saint John Harbour Bridge Authority	14,853,566	1,019,967	1,019,967			
Northern Transportation Company Limited	64,716,992	5,122,964	5,122,964			
St. Lawrence Seaway Authority	624,950,000	6,407,016	6,407,016			
Communications and other services—						
Canadian Broadcasting Corporation—						
Working capital	9,000,000					
Loans	197,880,410					
Telegraph Canada	23,566,004	1,325,831	1,325,831			
Canadian Patents and Development Limited	296,199					
Northern Canada Power Commission	171,275,613	18,796,171	18,796,171			
	1,448,915,972	36,193,413	36,193,413			
Processing, marketing and sales—						
Canadian Commercial Corporation	13,300,000	550,042	550,042			
Canadian Dairy Commission	85,960,279	9,039,059	9,039,059			
Canadian Film Development Corporation	1,211,233					
Canadian Saltfish Corporation	4,518,500	567,675	567,675			
Freshwater Fish Marketing Corporation	14,839,920	932,912	932,912			
Loto Canada	1					
Uranium Canada Limited	9					
	119,829,942	11,089,688	11,089,688			
Development and maintenance—						
Cape Breton Development Corporation	10,000,000					
Loans for development of Prince Mine	13,600,000					
National Capital Commission	88,009,156	3,476,239	3,476,239			
	111,609,156	3,476,239	3,476,239			
Manufacturing and construction						
Canadian Arsenals Limited	3,500,000					
Eldorado Nuclear Limited	57,139,002					
Royal Canadian Mint	25,877,000	6,045,487	3,294,726	2,750,761		
	86,516,002	6,045,487	3,294,726	2,750,761		
Total all other Crown corporations	6,862,374,874	229,162,322	226,408,921	2,750,761		2,640
Total Crown corporations and agencies	21,519,826,581	2,019,445,848	1,218,470,153	800,481,388	491,667	2,640

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978	Total amount realized 1977-78	Interests	Transfer of profits and surpluses	Dividends	Other
	\$	\$	\$	\$	\$	\$
Loans, Investments and Advances—Continued						
OTHER LOANS, INVESTMENTS AND ADVANCES—						
Provincial and territorial governments—						
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214	266,536	266,536			
Overpayment arising out of British North America Acts and other statutory authority..	9,173,000					
Special development loans program	6,700,000	472,862	472,862			
Winter capital projects fund	7,990,347	18,905	18,905			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,210,122	105,742	105,742			
Atlantic Provinces Power Development Act	88,966,959	6,745,113	6,745,113			
Special areas agreements—						
Loans	46,682,936	5,209,833	5,209,833			
	164,384,578	12,818,991	12,818,991			
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional Electrical Interconnections	578,536					
Finance—						
Federal-provincial employment loans program	6,288,532	460,421	460,421			
Special development loans program	4,300,000	324,220	324,220			
Winter capital projects fund	5,898,752	542,798	542,798			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,840,002	377,419	377,419			
Atlantic Provinces Power Development Act	52,410,363	3,848,987	3,848,987			
Loans for investment by Nova Scotia in Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited)	4,999,000					
Special areas agreements—						
Advances	6,069,075					
Loans	28,940,500	2,258,360	2,258,360			
Transport—						
Loading ramp, Yarmouth, NS	229,338	19,494	19,494			
	114,554,098	7,831,699	7,831,699			
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional Electrical Interconnections	7,748,600					
Finance—						
Federal-provincial employment loans program	293,918	27,559	27,559			
Overpayment arising out of British North America Acts and other statutory authority..	4,503,000					
Special development loans program	350,933	23,830	23,830			
Winter capital projects fund	1,633,032	11,908	11,908			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	30,636	2,343	2,343			
Comprehensive Development Plan Agreement—Loans	12,397,228	987,516	987,516			
	26,957,347	1,053,156	1,053,156			
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional Electrical Interconnections	7,200,000					
Finance—						
Federal-provincial employment loans program	7,348,955	920,625	920,625			
Overpayment arising out of British North America Acts and other statutory authority..	13,952,000					
Special development loans program	5,375,000	398,288	398,288			
Town of Ormococto	433,302	25,084	25,084			
Winter capital projects fund	10,136,496	834,675	834,675			
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,044,979	80,930	80,930			
Atlantic Provinces Power Development Act	52,174,517	3,448,600	3,448,600			
Special areas agreements—						
Advances	29,944,278					
Loans	20,779,092	3,632,984	3,632,984			
	148,388,619	9,341,186	9,341,186			

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978	Total amount realized 1977-78	Interests	Transfer of profits and surpluses	Dividends	Other
	\$	\$	\$	\$	\$	\$
Loans, Investments and Advances—Continued						
OTHER LOANS, INVESTMENTS AND						
ADVANCES—Continued						
<i>Provincial and territorial governments—Continued</i>						
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779	4,523,998	4,523,998			
Notes (1969-70) re Expo		7,518	7,518			
Overpayment arising out of British North America Acts and other statutory authority..	50,780,000	58,944	58,944			
Special development loans program	70,300,000	4,952,180	4,952,180			
Winter capital projects fund	91,314,928	7,663,057	7,663,057			
Regional Economic Expansion—						
Special areas agreements—						
Advances	14,574,232					
Loans	97,445,286	8,918,538	8,918,538			
Transport—						
Assistance in financing construction of Autoroute 13	46,002,823	4,648,201	4,648,201			
	431,718,048	30,772,436	30,772,436			
ONTARIO—						
Finance—						
Federal-provincial employment loans program	15,487,253	1,120,991	1,120,991			
Special development loans program	3,604,263	248,874	248,874			
Winter capital projects fund	48,702,261	4,446,464	4,446,464			
	67,793,777	5,816,329	5,816,329			
MANITOBA—						
Energy, Mines and Resources—						
Regional Electrical Interconnections (previous- ly Manitoba Hydro)	102,830,192					
Environment—						
Lac Seul and Lake of the Woods storage projects	143,552	10,512	10,512			
Finance—						
Consolidated loans—1947 settlement		17,216	17,216			
Overpayment arising out of British North America Acts and other statutory authority..	6,920,000					
Federal-provincial employment loans program	6,503,172	470,805	470,805			
Special development loans program	6,571,811	444,423	444,423			
Winter capital projects fund	3,096,782	2,576,641	2,576,641			
Regional Economic Expansion—						
Agricultural services centre—						
Advances	48,883					
Loans	5,761,608	375,633	375,633			
Special areas agreements—						
Loans	4,013,420	352,437	352,437			
	135,889,420	4,247,667	4,247,667			
SASKATCHEWAN—						
Finance—						
Consolidated loans—1947 settlement		6,689	6,689			
Federal-provincial employment loans pro- gram	1,271,038	93,509	93,509			
Overpayment arising out of British North America Acts and other statutory authority..	94,076,000					
Winter capital projects fund	35,235	60,406	60,406			
Regional Economic Expansion—						
Agricultural services centres—						
Advances	39,342					
Loans	6,298,619	585,486	585,486			
South Saskatchewan River project—Treasury bills	12,336,779	661,370	661,370			
	114,057,013	1,407,460	1,407,460			
ALBERTA—						
Finance—						
Consolidated loans—1947 settlement		9,426	9,426			
Federal-provincial employment loans program	5,338,002	387,236	387,236			
Special development loans program	4,000,000	276,000	276,000			
Winter capital projects fund	6,014,650	520,432	520,432			
Regional Economic Expansion—						
Agricultural services centres—						
Advances	50,362					
Loans	331,454	28,945	28,945			
Special areas agreements—						
Loans	3,719,858	377,289	377,289			
	19,454,326	1,599,328	1,599,328			

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978 \$	Total amount realized 1977-78 \$	Interests \$	Transfer of profits and surpluses \$	Dividends \$	Other \$
Loans, Investments and Advances—Continued						
OTHER LOANS, INVESTMENTS AND ADVANCES—Continued						
Provincial and territorial governments—Concluded						
BRITISH COLUMBIA—						
Finance—						
Consolidated loans—1947 settlement		3,782	3,782			
Federal-provincial employment loans program	14,889,723	1,082,927	1,082,927			
Special development loans program	29,499,531	1,974,276	1,974,276			
Winter capital projects fund	19,292,005	1,898,857	1,898,857			
	63,681,259	4,959,842	4,959,842			
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	28,243	2,213	2,213			
Winter capital projects fund	335,716	31,695	31,695			
Indian Affairs and Northern Development—						
Loans	121,048,456	1,623,295	1,623,295			
	121,412,415	1,657,203	1,657,203			
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory loans	56,067,376	807,959	807,959			
City of Whitehorse	1,004,461	26,948	26,948			
Yukon Territory small business loans account ..	1,112,917	133,765	133,765			
	58,184,754	968,672	968,672			
Total provincial and territorial governments	1,466,475,654	82,473,969	82,473,969			
National governments including developing countries—						
France—						
Finance—						
Export Credits Insurance Act, Sec. 23		251,040	251,040			
Interim credit—Consolidated interest		2,460	2,460			
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000	2,350,474	2,350,474			
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	784,807,873	18,481,102	18,481,102			
Miscellaneous—						
External Affairs—						
Canadian International Development Agency—Special loan assistance—Developing countries	1,413,982,099					
National Defence—						
Visiting Forces (North Atlantic Treaty) Act—						
Damage claims	19,026					
National governments, including developing countries	2,223,808,998	21,085,076	21,085,076			
Veterans' Land Act Fund	439,293,341	25,894,291	25,658,649	235,642		
Government controlled corporations—						
Canadair Limited—Industry, Trade and Commerce—						
Investment in notes and capital stock of Canadair Limited	38,149,835					
Investment in capital stock of Canadair Limited ..	8,468,715					
Loans to Canadair for the financing of water bombers	28,723,803					
Canada Development Corporation—Finance	322,000,000					
Consolidated Computer Incorporated—Industry, Trade and Commerce—Capital stock	12,395,999					
De Havilland Aircraft Canada Limited—Industry, Trade and Commerce—Capital Stock	35,758,052					
Loans	1,758,000					
Total government controlled corporations	447,254,404					

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978	Total amount realized 1977-78	Interests	Transfer of profits and surpluses	Dividends	Other
	\$	\$	\$	\$	\$	\$
Loans, Investments and Advances—Continued						
OTHER LOANS, INVESTMENTS AND ADVANCES—Continued						
Private sector enterprises—						
Advances to Canadian producers of frozen groundfish—Environment	2,119,000	153,198	153,198			
Algoma Steel Corporation Limited—Supply and Services		308	308			
Burgeo Leasing Limited—Public Works	206,412	15,544	15,544			
Canadian Arctic Producers Limited—Indian Affairs and Northern Development	506,397	16,568	16,568			
Coast Ferries Limited for working capital—Transport	100,000					
Coleman Collieries—Energy, Mines and Resources	977,000	87,299	87,299			
Construction of an oil refinery terminal wharf at Come-By-Chance, Nfld—Public Works	19,289,291					
Eurocan Pulp and Paper Co Ltd—Public Works	2,925,000	228,099	228,099			
Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements—Industry, Trade and Commerce	1,240,000	1,685	1,685			
Loans to Fisheries Products Ltd—Marystown, Nfld—Environment	450,000	67,376	67,376			
Loans to groundfish processors—Environment	1,204,112	330,753	330,753			
Loans to haddock fishermen—Environment	1,524,148	13,566	13,566			
Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products—Industry, Trade and Commerce	7,254,336	2,052,871	2,052,871			
Loans to manufacturers for defence plant modernization—Industry, Trade and Commerce	17,984,149					
Loans to persons for the purpose of protecting the Crown's interest in assets securing a loan to manufacturers of automotive products—Industry, Trade and Commerce		26,824	26,824			
Loans to processors of bloaters, Province of New Brunswick—Environment	28,486	61	61			
Loans to processors of bloaters—Les Îles de la Madeleine, Québec—Environment	133,910	1,919	1,919			
Loans under the Enterprise Development Program—Industry, Trade and Commerce	4,200,000					
Loans under the footwear and tanning industries adjustment program—Industry, Trade and Commerce	2,177,538	78,954	78,954			
Loans under the pharmaceutical industry development assistance program—Industry, Trade and Commerce	453,890	47,008	47,008			
Loans under the program for the advancement of industrial technology—Industry, Trade and Commerce		173,401	173,401			
Loans to Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000					
Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited)—Common Shares—Capital Stock—Regional Economic Expansion	5,001,000	349,930	349,930			
New Brunswick Multiplex Corporation Limited—Common Shares—Regional Economic Expansion	200					
Newfoundland and Labrador Development Corporation Limited—Capital Stock—Regional Economic Expansion	200					
La Société du Parc Industriel et Commercial Aéroportuaire du Mirabel—Regional Economic Expansion	400					
Société Inter-Port de Québec—Regional Economic Expansion	400					
Loans to Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion	13,500,000	1,024,284	1,024,284			
Saint John Harbour Bridge Authority—Finance	8,162,739	11,426	11,426			
Small craft harbours—Environment						
Sydney Steel Corporation—Public Works	5,434,102					
Telesat Canada—Communications	30,000,000	300,000			300,000	

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978	Total amount realized 1977-78	Interests	Transfer of profits and surpluses	Dividends	Other
	\$	\$	\$	\$	\$	\$
Loans, Investments and Advances—Continued						
OTHER LOANS, INVESTMENTS AND ADVANCES—Continued						
Private sector enterprises— <i>Concluded</i>						
Town of Oromocto Development Corporation— Loans for housing projects—Finance	725,654	40,217	40,217			
Working capital loans to fish plants—Environment	1,177,000	89,960	89,960			
Total private sector enterprises	127,775,364	5,111,251	4,811,251		300,000	
Inactive Loans	55,951,118					
Miscellaneous—						
Loans and accountable advances—						
External Affairs—						
Loans and advances to persons posted abroad ..	2,149,197	132,509	132,509			
Posts abroad	2,127,313					
Finance—						
Auditor General—United Nations audit	49,830					
Industry, Trade and Commerce—						
Departmental field offices in Canada and posts abroad	536,886	102,772	102,772			
Manpower and Immigration—						
Posts abroad	256,540	20,860	20,860			
Post Office—						
Inventories and other advances	– 2,842,502					
Regional Economic Expansion—						
Project costs recoverable from provincial and municipal governments	358,450					
Supply and Services—						
Miscellaneous departmental accountable ad- vances	6,299,948					
Total loans and accountable advances	8,935,662	256,141	256,141			
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	29,637,629	2,227,890	2,227,890			
Sundries	29,637,629	2,228,321	2,227,890			431
Energy, Mines and Resources—						431
Hydro Quebec Research Institute	16,328,667	1,501,933	1,501,933			
External Affairs—						
Young Women's Christian Association		10,830				10,830
Blouin and Blouin Associates		2,034				2,034
Finance—		12,864				12,864
City of Montreal—Note re Expo		864	864			
Ottawa Civil Service Recreational Associa- tion—re: W Clifford Clark Memorial Recreational Centre	830,882	34,917	34,917			
Capital assistance loans—Town of Oro- motto	223,710	18,592	18,592			
Indian Affairs and Northern Development—	1,054,592	54,373	54,373			
Eskimo loan fund	4,131,994	133,949	133,949			
Loans to native claimants—Northern Af- fairs program	6,740,456					
Indian Affairs—						
Loans to Chippewa Band of Kettle Point ..	65,000					
Indian economic development account	52,007,174	1,891,458	1,891,458			
Indian housing assistance account	9,347,662					
Loans to the Indian Association of Can- ada	116,000					
Loans to Indians and Inuits of Quebec—						
James Bay Project	4,897,526					
Loans to native claimants—Indian pro- gram	5,720,012					
Northern Flood Committee of Manitoba ..	468,200					
Land and timber		11,688	11,688			
Panarctic Oils Limited		139,504	139,504			
Sundries		4,403	4,403			
Manpower and Immigration—	83,494,024	2,181,002	2,181,002			
Assisted passage scheme	3,272,830	183,876	183,876			
Settlers and Czech student loans and rentals ..		5,097	1,604			
	3,272,830	188,973	185,480			3,493
						3,493

RETURN ON INVESTMENTS—*Continued*

Particulars	Amount invested at March 31, 1978 \$	Total amount realized 1977-78 \$	Interests \$	Transfer of profits and surpluses \$	Dividends \$	Other \$
Loans, Investments and Advances—<i>Concluded</i>						
OTHER LOANS, INVESTMENTS AND ADVANCES—<i>Concluded</i>						
Miscellaneous—<i>Concluded</i>						
Other miscellaneous—<i>Concluded</i>						
National Defence—						
Loans for housing projects—Canadian forces	18,853,494	914,242	914,242			
Interest on loans to employees posted abroad	18,853,494	6,063	6,063			
		920,305	920,305			
National Health and Welfare—						
Educational loans—Employees	2,151					
National Revenue—		70,973				70,973
Rentals of public buildings and properties ..						
Public Works—						
Electrical Reduction Co. Ltd.		156,863	156,863			
Gulf Oil Canada Ltd.		401,714	401,714			
Ottawa Civil Service Recreation Association ..		238	238			
Upper Ottawa Improvement Company		3,936	3,936			
Rent from properties		3,333,899				3,333,899
Sundries		248,777	248,777			
		4,145,427	811,528			3,333,899
Regional Economic Expansion—						
Loans to settlers in the Bow River Project	7,757					
Interest on sale of irrigated land	7,757	24,724	24,724			
		24,724	24,724			
Solicitor General—						
Parolees loan accounts—Correctional services ..	5,166					
Interest on loans and profit on foreign transac-						
tions—RCMP	5,166	5,227	3,903	1,324		
		5,227	3,903	1,324		
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	1,161,002	38,325	38,325			
St Remi Tunnel	391,260	14,054	14,054			
Fraser Harbour Commissioners	822,068	65,922	65,922			
Hamilton Harbour Commissioners	2,355,771	123,669	123,669			
Lakehead Harbour Commission—						
Expansion of Keefer terminal	719,520	55,675	55,675			
Nanaimo Harbour Commissioners	74,772	6,921	6,921			
Port Alberni Harbour Commission	1,630,047	124,619	124,619			
Toronto Harbour Commissioners		3,126	3,126			
Maritime Employers Association	6,198,710	728,381	728,381			
	13,353,150	1,160,692	1,160,692			
Veterans Affairs—						
Advances to working fund of the Common-						
wealth War Graves Commission	73,200					
		166,082,660	12,494,814	9,071,830	1,324	3,421,660
		175,018,322	12,750,955	9,327,971	1,324	3,421,660
Total Loans, investments and advances	26,455,403,782	2,166,761,390	1,361,827,069	800,718,354	791,667	3,424,300
Working capital advances to revolving funds, depart-						
ments and agencies—						
Agriculture—						
Agriculture products board account	380,826					
Canadian Grain Commission—Canadian govern-						
ment elevators		884,958		884,958		
Energy, Mines and Resources—						
Stockpiling of uranium concentrates	90,694,353	10,071,209				10,071,209
Environment—						
Acquisition of meteorological equipment and						
supplies	2,576,784					
Fisheries prices support account	2,039,628					
	4,616,412					
Finance—						
Blank bonds reserves	318,741					
Bullion and coinage	12,903,708					
Canada student loans		2,080,869	2,080,869			
Olympic inventory account	12,500,843					
	25,723,292	2,080,869	2,080,869			

RETURN ON INVESTMENTS—Continued

Particulars	Amount invested at March 31, 1978 \$	Total amount realized 1977-78 \$	Interests \$	Transfer of profits and surpluses \$	Dividends \$	Other \$
Working capital advances to revolving funds, departments and agencies— <i>Concluded</i>						
National Defence—						
Imprest accounts standing advances and authorized loans	18,527,637					
Post Office—						
Working capital	2,930,906					
Public Works—						
Construction and repair projects	1,951,464					
Regional Economic Expansion—						
Prairie farm rehabilitation administration—						
Stores account	331,740					
Solicitor General—						
Correctional services—						
Canteen account	229,483					
Operational stores account	4,952,372					
	5,181,855					
Transport—						
Airports revolving fund unpaid contractors, hold-backs	1,711,728					
Stores account	22,679,473					
	24,391,201					
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	8,580,775					
Veterans Affairs—						
Hospital stores account	1,754,176					
	185,064,637	13,037,036	2,080,869	884,958		10,071,209
Internal to the Government—						
Agriculture—						
Agriculture revolving fund	224,352	136,227		136,227		
Race track supervision revolving fund	- 1,080,418					
	- 856,066	136,227		136,227		
Environment—						
Fisheries working capital advance	18,750	314,535		314,535		
External Affairs—						
Passport office revolving fund	- 1,793,666					
Finance—						
Airports revolving fund and capital loan	611,093,407	46,534,649	46,534,649			
Acquisition of capital equipment for race track supervision	77,221	4,270	4,270			
Supply revolving fund	25,098,095	3,911,295	3,911,295			
Government Telecommunications Agency revolving fund	466,515	314,755	314,755			
Equipment for Central Microfilm Unit—						
Public Archives	265,547	30,830				
National Film Board	217,883	56,402				
Passport Office—Capital equipment	194,105	23,668				
Vetcraft workshops	449,305	4,023				
Public Service Commission—Staff development and training	- 1,343,571					
	636,518,507	50,879,892	50,879,892			
Indian Affairs and Northern Development—						
Indian arts and crafts central marketing service ..	1,385,663					
Stores account—Parks Canada	1,294,548					
	2,680,211					
Industry, Trade and Commerce—						
Statistics Canada revolving fund	- 400,603					
National Revenue—						
Customs and Excise	22,093	62,192		62,192		
Secretary of State—						
Public Service Commission		211,310		211,310		
Solicitor General—						
Correctional services—						
Industrial stores account	2,758,197	1,077,429		1,077,429		
Livestock and canning supplies stores account ..	122,685	44,076		44,076		
Royal Canadian Mounted Police—						
Clothing and kit account	6,381,531	190,901		190,901		
Messes operations account	60,906	108,861		108,861		
	9,323,319	1,421,267		1,421,267		
Supply and Services—						
Defense production revolving fund	12,199,083					
Canadian government supply services		4,542,090		4,542,090		
	657,711,628	57,567,513	50,879,892	6,687,621		
Total working capital advances to revolving funds, departments and agencies	842,776,265	70,604,549	52,960,761	7,572,579		10,071,209

RETURN ON INVESTMENTS—*Concluded*

Particulars	Amount invested at March 31, 1978	Total amount realized 1977-78	Interests	Transfer of profits and surpluses	Dividends	Other
	\$	\$	\$	\$	\$	\$
Foreign assets—						
Exchange Fund Account	2,969,304,863	138,208,378		138,208,378		
Subscriptions, loans and advances— International Monetary Fund	1,542,490,240	10,636,048		10,636,048		
Special loan assistance—International development associations	314,489,848	1,921,976	1,921,976			
United Nations bonds	2,925,337	63,126	63,126			
Other	1,058,699,955					
	5,887,910,243	150,829,528	1,985,102	148,844,426		
Other accounts—						
Interest bearing deposits with chartered banks in- cluded in cash balances	4,458,153,784	195,654,721	195,654,721			
Government's holdings of unmatured debt— Marketable bonds	12,648,986	1,489,731	1,489,731			
Canada savings bonds held on account of employees Security investment account	84,982,900	1,361 35	1,361 35			
	4,555,785,670	197,145,848	197,145,848			
Total	37,741,875,960	2,585,341,315	1,613,918,780	957,135,359	791,667	13,495,509

TABLE 4.11

STATEMENT OF NET REVENUE BY MAIN CLASSIFICATION AND DEPARTMENT
FOR THE YEAR ENDED MARCH 31, 1978

Section (Volume II)	Department	Tax revenue	Return on investments	Postal revenue	Premium, discount and exchange
		\$	\$	\$	\$
1	Agriculture		173,223,912		
2	Communications		1,625,831		
3	Consumer and Corporate Affairs				
4	Energy, Mines and Resources	431,630,275	46,498,064		
5	Environment		2,493,893		
6	External Affairs		2,130,475		
7	Finance	1,032,098	1,254,929,522		170,518,843
8	Governor General and Lieutenant-Governors				
9	Indian Affairs and Northern Development		23,585,708		
10	Industry, Trade and Commerce		134,540,914		
11	Justice				
12	Labour				
13	Manpower and Immigration		209,833		
14	National Defence		920,305		
15	National Health and Welfare				
16	National Revenue	28,527,066,722	133,165		
17	Parliament				
18	Post Office			772,577,481	
19	Privy Council				
20	Public Works		4,389,069		
21	Regional Economic Expansion		39,396,463		
22	Science and Technology				
23	Secretary of State		211,310		
24	Solicitor General		1,426,494		
25	Supply and Services		11,137,927		
26	Transport		159,419,671		
27	Treasury Board				
28	Urban Affairs		703,174,469		
29	Veterans Affairs		25,894,291		
	Total	28,959,729,095	2,585,341,316	772,577,481	170,518,843

Non-Budgetary Receipts

As mentioned in the definition of budgetary revenue, this Table 4.12 presents a comparison of receipts credited to non-budgetary accounts.

TABLE 4.12

NON-BUDGETARY RECEIPTS
(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Taxes collected on behalf of the provinces	5,943	4,456	1,487
Receipts from the air transportation tax ⁽¹⁾	42	41	1
Annuity, insurance and pension accounts	9,236	8,906	330
Receipts and revenues credited to special and departmental accounts	9	23	- 14
Receipts and revenues credited to revolving funds	1,723	1,834	- 111
Total	16,953	15,260	1,693

⁽¹⁾ Receipts from the air transportation tax which came into effect on December 1, 1974 have been credited as follows:

	1978	1977
Transport—		
Working capital advances—		
Airports revolving fund	42	41
Budgetary expenditures	35	29
	77	70

Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditures	Bullion and coinage	Proceeds from sales	Other non-tax revenue	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	\$	
21,239,430	517,561	1,722,127		3,940,538	531,629	201,175,197	1
80,924	13,590,367	92,891		14,110	5,024	15,409,147	2
4,198,081	7,657,838	17,877			2,294,736	14,168,532	3
643,103	2,776,181	192,169		3,211,298	28,390	484,979,480	4
273,255	5,253,282	889,691		1,581,930	2,643,506	13,135,557	5
272,570	698,635	3,904,485		954	910,803	7,917,922	6
4,787,838		7,504,681	33,501,126	7,452	10,070,033	1,482,351,593	7
		964			23,159	24,123	8
1,875,884	24,377,547	1,735,172		298,470	369,625	52,242,406	9
148,456	389	5,677,646			2,853,988	143,221,393	10
1,622		213,240		1,821	1,407,959	1,624,642	11
1,874		72,419		3,029	66,715	144,037	12
32,496		3,570,348		9,270	3,780,993	7,602,940	13
		5,227,263			13,744,536	19,892,104	14
32,262,991	10,225	1,820,916		446,560	3,921,347	38,462,039	15
7,481,204	217,955	99,260		1,057,897	11,930,222	28,547,986,425	16
3,258	28,094	38,065			51,344	120,761	17
		310,227			62,298	772,950,006	18
		29,917		14,580	491,081	535,578	19
966,220	12,716	1,201,652		3,038,804	1,041,919	10,650,380	20
1,931,582	3,083,743	6,428,216		404,558	2,691,951	53,936,513	21
		341,507		6,513	35,553	383,573	22
390,552	2,964,522	1,787,718		267,759	151,475	5,773,336	23
815,326	214,066	1,635,537		227,869	303,323	4,622,615	24
867,574		639,875		10,180,727	1,296,118	24,122,221	25
	1,399,880	2,416,461		150,957	2,153,488	165,540,457	26
		347,669		6	1,544,439	1,905,286	27
		1,615,898		432,631	6,495,814	711,718,812	28
32,053,217		2,435,959			3,512,987	63,896,454	29
110,340,629	62,803,001	51,969,850	33,501,126	25,297,733	74,414,455	32,846,493,529	

SECTION 5

1977-78
PUBLIC ACCOUNTS

BUDGETARY EXPENDITURE

CONTENTS

	<i>Page</i>
Appropriations	5.2
Budgetary expenditure	5.4
Classified by function	5.4
Classified by major classification	5.6
Classified by standard object	5.6
Classified by department and agency	5.9
Supplementary statements—	
Expenditure by department and agency	5.25
Expenditure by program	5.27
Expenditure by standard object	5.30
Expenditure by function	5.31
Interest on public debt	5.32
Unamortized loan flotation costs account	5.40
Cost of issuing new loans	5.44
Servicing of public debt	5.44
Post Office reconciliation	5.45
Educational leave costs	5.46

APPROPRIATIONS

Part of the expenditures of the public service is defrayed from moneys granted by Parliament in annual Appropriation Acts; however, substantial payments are made under authority of other acts which authorize expenditures for specified purposes and for such amounts and during such time as the acts may prescribe. The spending authority granted in the annual Appropriation Acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted.

Table 5.1 gives a summary of budgetary expenditure provided under the authority of annual Appropriation Acts and various statutory authorities for the year ended March 31, 1978. A statement in greater detail, classified by department, is given in Volume II.

TABLE 5.1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1978 (in millions of dollars)

	Appropriations			Unexpended balances	
	Carried forward from 1976-77	1977-78	Used	Carried forward ⁽¹⁾	
				Lapsed	
Voted	25	19,927 ⁽²⁾	18,952	977	23
Statutory		23,930	23,930		
Total	25	43,857	42,882	977	23

⁽¹⁾ Available for expenditure in 1978-79.

⁽²⁾ Increase amounting to \$8 million in appropriations resulted from Department of External Affairs authority in votes 10, 10a and 10b to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1976.

Spending authority of \$25 million was carried forward from 1976-77 in accordance with provisions of the original appropriations. Budgetary expenditure during 1977-78, totalled \$18,952 million, consequently, \$1,000 million, or about 5% of the amount provided by the Appropriation Acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount, \$977 million lapsed in accordance with Section 30 of the Financial Administration Act and \$23 million was available for expenditure in 1978-79, in accordance with provisions of the Appropriation Acts.

Budgetary expenditure in 1977-78 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriations, amounted to \$23,930 million, accounting for approximately 56% of the total budgetary expenditures of \$42,882 million. A comparative summary of these statutory expenditures by principal classes is shown in Table 5.2.

The Estimates for 1977-78 covering budgetary expenditure, and the Appropriation Acts granting funds in respect thereof, were as follows:

ESTIMATES FOR THE YEAR 1977-78 (in millions of dollars)

Main Estimates	18,211
Supplementary A	912
Supplementary B	796

19,919

APPROPRIATION ACTS FOR THE YEAR 1977-78 (in millions of dollars)

Appropriation Act No. 2, 1977	4,837
Appropriation Act No. 3, 1977	13,374
Appropriation Act No. 3, 1977	912
Appropriation Act No. 4, 1978	796

19,919

In 1976-77, annual Appropriation Acts authorized \$17,505 million of which \$16,317 million was used, and expenditures under Special Statutes were \$22,613 million, resulting in total expenditures of \$38,930 million.

TABLE 5.2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977 ⁽¹⁾	
Interest and other public debt charges	5,550	4,721	829
Old age security payments	3,669	3,319	350
Federal-Provincial Fiscal arrangements and Public utilities, payments to provinces	3,126	3,113	13
Family allowance payments	2,122	1,980	142
Contributions to the provinces for hospital insurance and diagnostic services	1,662	2,030	- 368
Government's contribution to the Unemployment Insurance	1,327	1,683	- 356
Post-secondary education payments to provinces	1,098	649	449
Guaranteed income supplement payments	1,078	1,017	61
Payments to the provinces under the Canada assistance plan	973	989	- 16
Contributions to the provinces pursuant to the Medical Care Act	598	1,004	- 406
Contributions to the provinces for medical care under Fiscal Arrangements and established programs	466		466
Payments under the Defence Services Pension Continuation Act	374	377	- 3
Payments to Quebec under Interim Arrangements Act	340	243	97
Payments under the National Transportation Act	302	281	21
Spouses allowances payments	115	101	14
Contributions under the Crop Insurance Act	73	56	17
Interest payments under the Canada Student Loans Act	69	59	10
Payments under Western Grain Stabilization Act	58	62	- 4
Contributions in respect of fishermen's benefits	50	39	11
Government's contribution to public service employee benefit plans—			
Government's contribution	288	236	
Amortization of actuarial deficiencies	383	354	
	671	590	
Less: interest credited	279	227	
	392	363	
Government's contribution to the Supplementary Retirement Benefits Account (including indexing)	154	108	
Recoveries from revolving funds and Unemployment Insurance Account	- 36	- 24	
	510	447	63
Government's contribution to the Canadian forces superannuation account—			
Government's contribution	119	114	
Amortization of actuarial deficiencies	411	401	
	530	515	
Less: interest credited	240	203	
	290	312	- 22
Government's contribution to the Royal Canadian Mounted Police superannuation account—			
Government's contribution	30	27	
Amortization of actuarial deficiencies	35	30	
	65	57	
Less: interest credited	20	16	
	45	41	
	23,895	22,523	1,372
All other statutory expenditure	35	90	- 55
	23,930	22,613	1,317

⁽¹⁾ Amends reporting in previous year's Public Accounts.

BUDGETARY EXPENDITURE

Expenditure consists of all charges to budgetary appropriations for goods and services and for transfer payments which affect the budgetary deficit or surplus of the Government. It includes:

- Payments made during the year for goods and services, and for transfer payments;
- Payments made according to the provisions of the Financial Administration Act within thirty days following the end of the year, on account of debts incurred prior to the end of the fiscal year for work performed, goods received, services rendered, or resulting from contractual arrangements;
- Interest accrued on the public debt;
- Accruals of certain salaries and wages earned but not paid at the end of the year;
- Interest and Government contributions credited to superannuation, other annuity, insurance and pension accounts and to the Unemployment Insurance Account;
- Write-offs of assets;
- Amortization of discount on Treasury bills and actuarial deficiencies of superannuation accounts;

—Amounts credited to undisbursed balances of appropriations to special accounts;

—Expenditures internal to the Government.

Expenditure is stated both gross and net. The difference between the two, is revenue credited to appropriations and postal receipts used to defray postal expenditures. Expenditure does not include pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, payments financed from undisbursed balances of appropriations to special accounts and payments charged to working capital advance accounts and to revolving funds and other asset and liability accounts.

EXPENDITURE BY FUNCTION

The government's budgetary expenditure classified by function, is summarized in Table 5.3.

The largest category of expenditure under the functional classification is health and welfare which accounted for \$13,768 million or 32% of total expenditures. For comparative purposes, a five year table is presented on page 5.31.

Chart 5-A

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

Years Ended March 31
Millions of Dollars

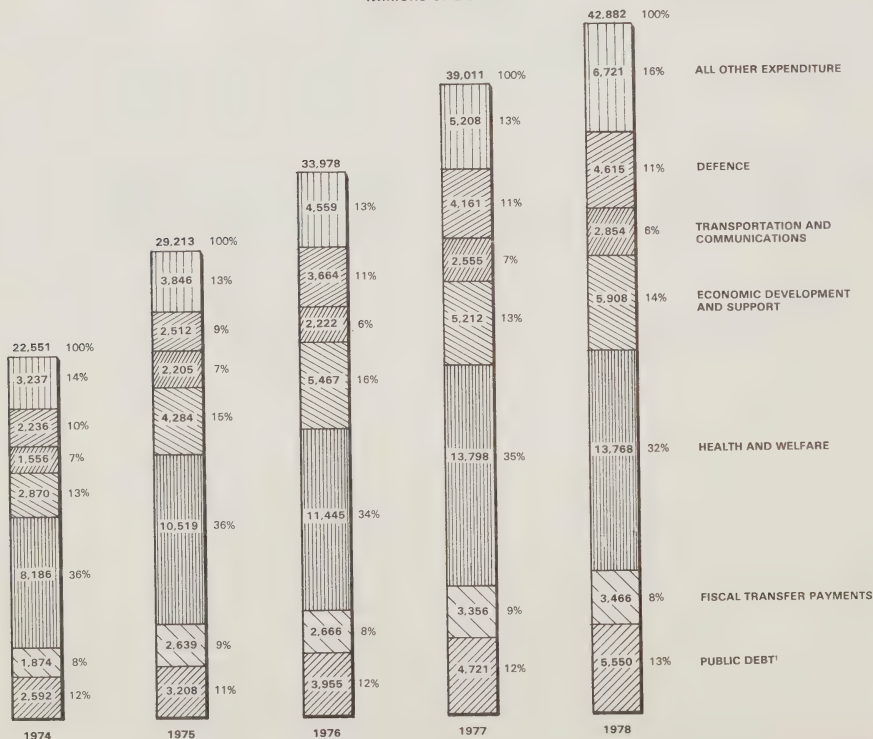


TABLE 5.3

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)		Year ended March 31		Increase or decrease (-)
	1978	1977			1978	1977	
General government services—				Economic development and sup-			
Legislation and administration—				port— <i>Concluded</i>			
Legislative	114	91	23	General research—			
Executive	86	70	16	Social science research	162	172	- 10
Collection of taxes and duties ..	522	455	67	Physical science research	326	294	32
National capital region	63	56	7		488	466	22
Other legislation and adminis-				Regional development	659	583	76
tration	249	220	29	Other economic development and			
	1,034	892	142	support	1,079	1,074	5
Protection of persons and proper-					5,908	5,212	696
ty—				Health and welfare—			
Justice	48	42	6	Health—			
Correctional services	335	267	68	Public health	88	81	7
Police protection	472	421	51	Medical care	1,144	1,081	63
Consumer services	79	72	7	Hospital care	1,662	2,031	- 369
Other protection of persons and				Other health	58	48	10
property	14	12	2		2,952	3,241	- 289
	948	814	134	Income maintenance—			
	1,982	1,706	276	Payments to aged	4,861	4,437	424
Foreign affairs—				Payments to families	2,122	1,980	142
External relations—				Payments to unemployed	1,379	1,723	- 344
Diplomatic relations	207	185	22		8,362	8,140	222
Contributions to international				Social assistance—			
organizations	61	46	15	Canada assistance plan and			
	268	231	37	related items	1,004	1,069	- 65
Assistance to developing coun-				Aid to handicapped	23	25	- 2
tries	856	498	358	Other social assistance	95	87	8
	1,124	729	395		1,122	1,181	- 59
Defence—				Indians and Eskimos	751	653	98
Defence services	3,774	3,376	398	Housing and urban renewal ..	566	569	- 3
Veterans benefits	841	785	56	Other health and welfare	15	14	1
	4,615	4,161	454		13,768	13,798	- 30
Transportation and communica-				Education assistance—			
tions—				Post-secondary education	1,100	649	451
Air transport	386	393	- 7	Other education	302	223	79
Water transport	349	307	42		1,402	872	530
Rail transport	341	298	43	Culture and recreation—			
Road transport	57	36	21	Archives, galleries, theatres, etc ..	79	72	7
Postal services	1,237	1,114	123	Parks, historic sites and other			
Telecommunications	74	57	17	recreational areas	182	152	30
Other transportation and com-				Film, radio and television	512	447	65
munications	410	350	60	Other culture and recreation	144	133	11
	2,854	2,555	299		917	804	113
Economic development and sup-				Fiscal transfer payments—			
port—				Statutory subsidies to provincial			
Primary industry—				governments	34	34	
Agriculture	1,069	954	115	Revenue equalization payments ..	3,046	3,040	6
Fisheries, forestry and water				Other fiscal transfer payments	386	282	104
resources	414	374	40		3,466	3,356	110
Minerals	270	54	216	Public debt	5,550	4,721	829
Energy	289	282	7	Internal overhead expenses—			
Other primary industry	37	34	3	Government support services	1,144	979	165
	2,079	1,698	381	Contribution to employee pension			
Secondary industry	248	264	- 16	and medical plans	152	118	34
Service industry	26	22	4		1,296	1,097	199
Foreign trade	39	37	2	Total	42,882	39,011 ⁽¹⁾	3,871
Labour force—							
Working conditions	28	21	7				
Training	578	542	36				
Immigration	72	63	9				
Other labour force	612	442	170				
	1,290	1,068	222				

Previous year's figures have been adjusted.

EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by Crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end of the year. Also, under Section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 5.4 presents a summary of expenditure by month for 1977-78.

TABLE 5.4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTH

(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Fiscal transfer and contracting-out payments	National Health and Welfare		Department of Veterans Affairs	Department of Public Works	Department of Transport	All other	Total
				Family allowances	Other					
April, 1977	184	382	217	175	704	67	24	99	2,157	4,009
May	245	419	215	174	686	63	42	89	813	2,746
June	271	450	314	174	686	67	57	120	967	3,106
July	280	451	230	174	694	69	59	100	1,105	3,162
August	299	428	214	173	713	72	60	107	1,191	3,257
September	356	442	215	173	725	69	74	117	950	3,121
October	311	456	229	173	766	69	72	116	1,136	3,328
November	304	457	230	173	800	72	74	118	1,102	3,330
December	330	507	520	172	779	70	75	140	1,056	3,649
January, 1978	286	470	240	187	807	72	63	90	1,392	3,607
February	319	474	297	187	805	71	60	89	1,160	3,462
March	371	459	730	187	804	73	79	195	1,705	4,603
Supplementary	215	155	- 185		82	7	69	92	1,067	1,502
Total	3,771	5,550	3,466	2,122	9,051	841	808	1,472	15,801	42,882

EXPENDITURE BY STANDARD OBJECT

Budgetary expenditure amounts have been coded to reflect the thirteen standard objects constituting the current expenditure coding system generally in use throughout the Government of Canada. The titles of the thirteen standard objects and a description of the contents of each are given below:

1. Personnel

The amounts included in this standard object are displayed under two titles:

Salaries and Wages

Includes salaries and wages, overtime and other special pay of all civilian continuing (full-time) or term (part-time, seasonal and casual) employees except those of agency and proprietary Crown corporations. It also includes Judges' salaries, those of the Governor General and Lieutenant-Governors and the indemnities to Members of both Houses of Parliament.

The pay and all types of allowances (except travel allowances included in "Travelling and Removal Expenses" below) paid to members of the Canadian forces and the Royal Canadian Mounted Police, including subsistence allowances

The largest payment to the provinces was due to equalization payments under the Federal-Provincial Fiscal Arrangements Act.

Some of the large items in the all other expenditure are (a) charges of \$1,327 million in respect of Government's contribution to Unemployment Insurance Account and \$275 million in respect of payments for the purposes of providing employment, (b) net charges of \$1,237 million for the postal services, (c) charges of \$1,098 million in post-secondary education payments.

and other perquisites common to such services, are coded to standard object 1 and shown as separate line entries in the Estimates Details.

Other Personnel Costs

Includes all types of allowances paid to or in respect of continuing and term employees, such as living, terminable, foreign service, isolated post, and board and subsistence allowances, shift differential allowances, mileage and boot allowances to Post Office staff, allowances for assistants, and other such allowances. Also includes Minister's motor car allowances, and the expense allowances to senators and members of the House of Commons.

Also included in this group are the Government's contribution to the Public Service Superannuation Account, the Supplementary Retirement Benefits Account, the Canada Pension Plan Account, the Quebec Pension Plan, the Royal Canadian Mounted Police Superannuation Account, the Canadian Forces Superannuation Account and the Members of Parliament Retiring Allowances Account; the Government's contribution to the Public Service and Regular Forces Death Benefit Accounts, and the Government's contribution as an employer to the Unemployment Insurance Fund.

2. Transportation and Communications

Includes travelling and transportation expenses of Government employees, members of the Canadian forces and the Royal Canadian Mounted Police, removal expenses of those persons and their dependents, and living and other expenses of such persons on travel status; judges' travelling expenses, and travelling expenses and allowances payable to senators and members of the House of Commons. It also includes transportation of persons by contract and chartered facilities or by other means (automobile mileage, aeroplane fares, local transportation, etc.), including travelling expenses of persons engaged in field survey work, inspections and investigations. Also includes travelling and transportation of other than Government employees such as travel costs of veterans who are applicants for treatment or pensions.

Includes ordinary postage, air mail, registered mail, special delivery mail, post office box rentals, and any other postal charges.

Also includes the cost of transportation of goods other than initial delivery cost on a purchase (which is included in the object covering the cost of the purchase itself).

Includes all costs of communication services by telephone, telegram, cable, teletype, radio and wireless communications (tolls, rates, rentals, etc.) and other communication costs such as courier services provided by outside agencies, and communication services performed under contract or agreement.

3. Information

This standard object contains two main categories of costs:

Departmental Publications

Includes provision for the publication of departmental reports and other material, including information and educational bulletins and pamphlets; publications on scientific and technical matters, natural resources, statistics and other such material; Hansard and other parliamentary papers; maps, charts, etc. The costs of printing, binding, engraving, lithographing, artwork, mats, writers' fees, and other costs attributable to specific publication projects and programs are included hereunder, with the exception of those belonging under standard object 1. The costs of publications and material produced wholly within a service are distributed to the appropriate objects.

Advertising

Includes provision for advertising for publicity and general purposes, including advertising for tenders (except that charges directly arising from specific construction projects or purchases are included under such headings). It includes publication of proclamations, announcements, notices, etc., and various forms of educational and informational publicity, by broadcasting, posters, press and other means.

4. Professional and Special Services

Includes provision for all services performed by individuals or organizations outside the particular program such as: payments in the nature of fees, commissions, etc. for legal services, and for the services of architects, engineers, analysts, accountants, reporters, translators, doctors and nurses; payments for hospital treatment and care of veterans; payments for the provision of service by computer service bureau; and other

outside technical, professional and other expert assistance; payments for the production of films, including total net provision for the operation of the National Film Board; payments for agents on a fee or commission basis, payments to church organizations for Indian education, payments of tuition for Indians at non-federal schools, payments for Corps of Commissionaires services; purchase of training services under the Adult occupational training program and laundry, dry cleaning and other business services. It includes armoured car service and other operational and maintenance services performed under contract other than those more properly classified under other items, such as repair and upkeep projects performed under contract, which are included in standard object 6.

5. Rentals

Includes provision for rentals of all kinds: rental of properties required for special purposes by the various departments and for the accommodation of government offices and services by the Department of Public Works; hire and charter—with or without crew—of vessels, aircraft, motor vehicles and other equipment; and rental of office equipment including computers. Storage and warehousing services is, however, in standard object 4 even though it involves the rental of space.

6. Purchased Repair and Upkeep

Provision is made in this standard object for the repair and upkeep under contract, of the types of durable physical assets provided for in standard object 8 below, and of equipment provided for in standard object 9 below. Materials, supplies and other charges entering into the cost of such repairs undertaken by a department directly are coded to other objects, according to the nature of the purchase.

7. Utilities, Materials and Supplies

Included here is the provision for all payments for services of a type normally provided by a municipality, or public utility service such as the supply of water, electricity, gas, etc., and includes water, light, power and gas services, school fees, and payments for such services whether obtained from the municipality or elsewhere.

It also includes provision for materials and supplies required for normal operational and maintenance of government services such as gasoline and oil purchased in bulk; fuel for ships, planes, transport, heating, etc.; Feed for livestock; food and other supplies for ships and other establishments; livestock purchased for ultimate consumption or resale; seed for farming operations; food, clothing and other supplies for sick and indigent Indians; text books and school supplies purchased for Indian schools; books and other publications purchased for outside distribution; uniforms and kits; photographs, maps and charts purchased for administrative and operational purposes; laboratory and scientific supplies, including samples for testing; drafting, blueprinting and artists' supplies; supplies for surveys, investigations, etc.; chemicals; hospital, surgical and medical supplies; mail bags for transportation of the mails; char service supplies; coal and wood; electrical supplies; repair parts other than parts normally acquired with equipment at the time of purchase and all other materials and supplies.

Office machines and equipment, and attachments and accessories for such machines—costing less than \$150 are included

in utilities, materials and supplies. Those costing more than \$150 are included in standard object 9.

8. Construction and Acquisition of Land, Buildings and Equipment

Includes provision for all expenditures pursuant to contracts for new construction of buildings, roads, irrigation works, canals, airports, wharfs, bridges and other such types of fixed assets, and reconstruction of such types of assets, improvements involving additions or changes of a structural nature, and also the installed cost of fixed equipment which is essentially a part of the work or structure such as elevators, heating and ventilating equipment, etc. It includes all such projects performed under contract or agreement. The purchase of land is also included. The cost of casual employees hired for specific projects, of continuing employees assigned to work full or part time on such projects, and of materials purchased directly for use on such projects is, however, charged to standard object 1 or standard object 7.

9. Construction and Acquisition of Machinery and Equipment

Includes provision for all machinery, equipment, office furniture and furnishings, including office machines and appliances, typewriters, adding machines, calculators, recording machines, tabulating machines, microfilming equipment and supplies, inter-office communication equipment, postal meter machines, machine records and all other office equipment; motor vehicles, aeroplanes, tractors, road equipment, laboratory and other scientific equipment, vessels, icebreakers and other aids to navigation and all other types of light and heavy equipment; includes ammunition and various types of equipment for national defence, such as ships, aircraft, mechanical equipment, fighting vehicles, weapons, engines and such spare parts as are normally acquired with that equipment at the time of purchase.

10. Transfer Payments

This standard object comprises all transfer payments including grants and contributions, that is, payments other than those made for goods and services.

It includes the major welfare payments, such as medicare, hospital insurance, family allowances, veterans' pensions and allowances; subsidies and payments to the provinces under the Federal-Provincial Fiscal Arrangements Act and other statutes; subsidies to industry; research grants and other assistance towards research carried on by non-governmental organizations; scholarships; sustaining grants to many national organizations, such as the Federated Women's Institutes of Canada; contributions to international organizations and assessments for membership in such organizations, such as the contribution to the International Food Aid Program and Canada's assessment for membership in the United Nations; and the total budgetary payments to the Canada Council.

Most of the payments in this standard object are identified in the Estimates details as "grants" or "contributions". The former are not subject to audit and are therefore restricted by Parliament as to amount and recipient and often as to purpose; the latter are subject to audit and are not so restricted.

11. Public Debt Charges

Includes interest on the unmatured debt of Canada and on other liabilities such as trust and other special funds. It also includes cost of issuing new loans, bond discounts, premiums and commissions, Treasury bill discounts and the cost of servicing the Public Debt.

12. All Other Expenditures

Includes provision for operating deficits and payments to Crown corporations and special accounts as well as minor residual items of the kind often referred to as "sundries". These include such costs as loss of personal effects, bonding of government employees, and small miscellaneous articles and services. It includes licences, permits and payments for dockage, towage, wharfage and mooring privileges; works of art for exhibits, and historical material for galleries, museums and archives. Also included is provision for many small items and services detailed throughout the Estimates which do not lend themselves to distribution under the specific headings detailed in this summary.

13. Less—Receipts and Revenues Credited to the Vote

Revenues credited to the vote, expenditures recoverable from other departments and certain expected lapses are coded to this standard object.

1977-78 Expenditures by Standard Object

In Table 5.5 a comparative summary of budgetary expenditure by standard object is presented for the years 1977-78 and 1976-77.

Grants, contributions and other transfer payments were again the largest category and accounted for \$22,860 million or 53% of the total budgetary expenditure. Payments included fiscal transfer payments to provinces \$3,466 million, payments under the Hospital Insurance and Diagnostic Services Act \$1,662 million, family allowance payments \$2,122 million, guaranteed income payments \$1,078 million, spouse's allowance payments \$115 million, old age security payments \$3,669 million, Canada Assistance Plan payments \$973 million and post-secondary education payments \$1,098 million.

Salaries and wages accounted for \$6,257 million or 15% of total expenditure. The increase of \$562 million was due mainly to higher salary rates.

Public debt charges totalled \$5,550 million or 13% of the total. The increase of \$829 million was due to an increase in unmatured debt and to higher interest rates.

TABLE 5.5

BUDGETARY EXPENDITURE BY STANDARD
OBJECT FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

		Year ended March 31		Increase or decrease (-)
		1978	1977	
Salaries and wages	(1)	6,257	5,695	562
Other personnel costs	(1)	1,365	1,148	217
Transportation and communications	(2)	720	620	100
Information	(3)	95	81	14
Professional and special services	(4)	1,260	1,149	111
Rentals	(5)	328	303	25
Purchased repair and upkeep	(6)	406	345	61
Utilities, materials and supplies	(7)	963	855	108
Construction and acquisition of land, buildings and equipment ..	(8)	829	712	117
Construction and acquisition of machinery and equipment	(9)	723	663	60
Grants, contributions and other transfer payments	(10)	22,860	21,920	940
Public debt charges	(11)	5,550	4,721	829
All other expenditures	(12)	2,414	1,593	821
Total standard objects	(1-12)	43,770	39,805	3,965
Less: receipts and revenues credited to the vote	(13)	888	794 ⁽¹⁾	94
Total net expenditures		42,882	39,011	3,871

⁽¹⁾ Previous year's figures have been adjusted.EXPENDITURE OF DEPARTMENTS
AND AGENCIES, BY PROGRAM

Agriculture

TABLE 5.6

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	40	36	4
Research	104	97	7
Production and marketing	530	389	141
Health of animals	80	74	6
Canadian Grain Commission	27	26	1
	781	622	159
Canadian Dairy Commission	164	2	162
Canadian Livestock Feed Board	12	13	- 1
Farm Credit Corporation—Net operating loss	2	2	
	959	639	320

Administration

To provide overall policy direction, administrative support and economic advisory services for all departmental programs.

Research

To increase the efficiency and productivity of Canadian agriculture.

The total cost of \$104 million included \$31 million for support services, \$26 million for crop research, \$10 million for general biology and support research, \$13 million for animal research and \$8 million for soil research.

Production and marketing

To assist agricultural producers in realizing from the market a fair return for management, capital and labour.

Expenditures of \$530 million included \$42 million for production, \$21 million for marketing and \$455 million for farm income maintenance of which \$364 million was paid through the Agricultural Stabilization Board.

Health of animals

To safeguard the health of Canadian livestock and ensure wholesomeness of meat food products for domestic and export trade.

The program total of \$80 million included \$32 million for meat inspection, \$28 million for animal contagious diseases and \$10 million for animal pathology.

Canadian Grain Commission

To achieve maximum acceptability of Canadian grain in domestic and export markets, in the interests of Canadian agriculture.

Expenditures of \$27 million included \$8 million for grain inspection, \$4 million for grain weighing and \$7 million in respect of Canadian government elevators.

Canadian Dairy Commission

To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Expenditures consisted mainly of freight assistance and grain storage costs on western feed grains shipped to Eastern Canada and British Columbia.

Farm Credit Corporation

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year a net operating loss of \$2 million was charged to budgetary expenditure under parliamentary authority.

Communications

TABLE 5.7

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Department	74	58	16
Canadian Radio-television and Telecommunications Com- mission	15	12	3
	89	70	19

Department

To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Canadian Radio-television and Telecommunications Commission

The development and implementation of the national broadcasting policy.

Consumer and Corporate Affairs

TABLE 5.8

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	14	12	2
Consumer affairs	31	27	4
Corporate affairs	7	6	1
Combines investigation and competition policy	8	7	1
Intellectual property	12	10	2
	72	62	10

Administration

To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the department and to administer the government's policy on conflict of interest.

Consumer affairs

To optimize the welfare of consumers and to protect them against economic and accident hazards.

Corporate Affairs

To facilitate the orderly conduct of business and the private development and production of capital.

Combines investigation and competition policy

To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and to afford protection against false and misleading advertising.

Intellectual property

To encourage innovation and the efficient dissemination and use of knowledge and information.

Energy, Mines and Resources

TABLE 5.9

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	14	14	
Mineral and energy resources	1,255	1,071	184
Earth sciences	58	53	5
	1,327	1,138	189
Atomic Energy Control Board ..	12	5	7
Atomic Energy of Canada Limited	216	196	20
National Energy Board	11	10	1
	1,566	1,349	217

Administration

To provide overall policy direction and central administrative support services for all departmental programs.

Mineral and energy resources

To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.

Earth sciences

To ensure the availability of earth sciences information, technology and expertise to assist in the effective management of the Canadian landmass and its resources, for land use and demarcation, for the development of primary industries, for regional and urban development, for transportation, telecommunications, defence and physical science research.

Atomic Energy Control Board

To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil. To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.

To advise on the control, supervision, conversation, use, marketing and development of energy and sources of energy.

Environment

TABLE 5.10

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	23	20	3
Fisheries and marine	280	257	23
Environmental services	244	211	33
	547	488	59

Administration

To provide policy direction, management and services to the department.

Fisheries and marine

To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

Environmental services

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

External Affairs

TABLE 5.11

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Canadian interests abroad	268 (1)	231 (1)	37
World exhibitions	268	231	37
Canadian International Development Agency	821	468	353
International Development Research Centre	35	30	5
International Joint Commission	2	2	
	1,126	731	395

(1) Less than \$500,000.

Canadian interests abroad

To promote in their international dimensions, the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

World exhibitions

To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in world exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of

development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

International Development Research Centre

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adopting scientific, technical and other knowledge to the economic and social advancement of these regions.

International Joint Commission

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Finance

TABLE 5.12

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Financial and economic policies	21	20	1
Municipal grants	123	93	30
Public debt	5,550	4,721	829
Fiscal transfer payments	3,126	3,113	13
Contracting-out payments	340	243	97
Guaranteed loans	69	59	10
Anti-Dumping Tribunal	1	1	
Special	11		11
Winter capital projects fund ..	7	33	- 26
	9,248	8,283	965
Anti-Inflation Board	22	23	- 1
Auditor General	21	14	7
Insurance	6	5	1
Tariff Board	2	1	1
	9,299	8,326	973

Financial and economic policies

To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

Municipal grants

Provision of grants to municipalities in lieu of taxes on federal government property.

Public debt

The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.

Public debt charges consist of interest on public debt, discount and commission on bonds and Treasury bills, cost of issuing new loans, and other costs.

The increase of \$649 million in interest on unmatured debt reflected an increase in unmatured debt which rose from \$42,519 million at March 31, 1977 to \$51,567 million at March 31, 1978 and an increase in interest rates. The average interest rate on the unmatured debt increased from 7.53% at March 31, 1977 to 7.89% at March 31, 1978. The increase in interest on other liabilities was due mainly to increases of \$138 million in respect of the superannuation accounts.

TABLE 5.13
INTEREST AND OTHER PUBLIC DEBT CHARGES
(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Interest on public debt—			
Unmatured debt—			
Marketable bonds—			
Payable in Canadian dollars	1,518	1,204	314
Payable in United States dollars	11	10	1
	1,529	1,214	315
Canada savings bonds	1,954	1,680	274
Special non-marketable bonds—			
Canada Pension Plan investment fund	6	5	1
Treasury bills—			
Amortization of discount	683	627	56
Payable to Canadian chartered Banks	3		3
	4,175	3,526	649
Other liabilities—			
Deposit and trust accounts—			
Indian band funds	10	8	2
Maritime pollution claims funds	3	3	
Western grain stabilization account	9	3	6
Other	2	2	
Class C and D Crown corporation deposits	2	2	
	26	18	8
Annuity, insurance and pension accounts—			
Superannuation accounts	1,166	1,028	138
Annuities	83	84	- 1
Canada Pension Plan	27	27	
Unemployment Insurance operating balances	10	12	- 2
Other	53	19	34
	1,339	1,170	169
Total interest on public debt ..	5,540	4,714	826
Other public debt charges—			
Cost of issuing new loans	7	5	2
Servicing of public debt	3	2	1
	10	7	3
	5,550	4,721	829

Table 5.14 shows the liability for the public debt as at March 31 and interest charges for the year ended March 31, for the years 1974 to 1978 inclusive, and unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts.

When considering the magnitude of public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1977-78 this income totalled \$2,585 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$5,540 million for interest as shown in Table 5.15 leaves a net amount of \$2,955 million compared with a net amount of \$2,221 million in 1976-77. Measured as a percentage of the net debt the burden of the net annual interest charges was 7.46% in 1977-78 compared with 7.50% in 1976-77. As a percentage of the gross national product of the calendar year ending within the fiscal year, the relative burden was 1.41% compared with 1.16% in 1976-77.

TABLE 5.14

LIABILITY AND INTEREST CHARGES

(in millions of dollars)

	Liability as at March 31				Interest charges for year ended March 31			
	Unmatured debt	Deposit and trust accounts ⁽¹⁾	Annuity, insurance and pension accounts ⁽²⁾	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Total
1974	29,171	579	19,262	49,012	1,858	8	682	2,548
1975	33,086	484	22,329	55,899	2,340	11	812	3,163
1976 ⁽³⁾	37,697	460	25,575	63,732	2,885	14	1,009	3,908
1977 ⁽³⁾	42,519	504	28,735	71,758	3,526	18	1,170	4,714
1978	51,567	905	32,097	84,569	4,175	26	1,339	5,540

⁽¹⁾ No interest is payable on a portion of these amounts. Interest was paid on \$130 million in 1973-74; \$172 million in 1974-75; \$184 million in 1975-76; \$308 million in 1976-77 and \$455 million in 1977-78.

⁽²⁾ No interest is payable on a portion of these amounts. Interest was paid on \$19,158 million in 1973-74; \$22,254 million in 1974-75; \$25,485 million in 1975-76; \$28,633 million in 1976-77 and \$22,512 million in 1977-78.

⁽³⁾ Amends reporting in previous years' Public Accounts

Table 5.15 presents gross interest charges, return on investments, net interest charges, net debt and the net interest as a percentage of the net debt for the years ended March 31, 1974 to 1978 inclusive:

TABLE 5.15

NET INTEREST AND NET DEBT

(in millions of dollars)

	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a % of net debt
1974	2,548	1,489	1,059	18,128	5.84
1975	3,164	1,831	1,333	19,275	6.91
1976	3,908	2,097	1,811	23,296	7.78
1977 ⁽¹⁾	4,714	2,493	2,221	29,586	7.50
1978	5,540	2,585	2,955	39,622	7.46

⁽¹⁾ Amends reporting in previous year's Public Accounts

TABLE 5.16

FISCAL TRANSFER AND CONTRACTING-OUT PAYMENTS TO PROVINCES

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	3,046	3,040	6
Payments under the Established Programs (Interim Arrangements) Act	462	373	89
Statutory subsidies	34	34	
Transfer of certain public utility tax receipts	46	39	7
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽²⁾	-122	-130	8
	3,466	3,356	110

⁽¹⁾ Recovered from payments to the Province of Quebec under the Federal Provincial Fiscal Arrangements Act.

⁽²⁾ Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

Fiscal transfer payments

This program provides funds for payments to provincial governments under the British North America Acts, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

Charges to budgetary expenditure were \$462 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$34 million.

The transfer of certain public utility tax receipts was \$46 million and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public, of electrical energy, gas and steam.

Contracting-out payments

The Federal-Provincial Fiscal Revision Act 1964, provides that where the federal savings exceeds the federal revenue abatement of a province providing schooling allowances after April 1, 1964, for the taxation year ending in a fiscal year, the Minister of Finance may pay to that province, out of the Consolidated Revenue Fund, the amount equal to the excess, or if the federal revenue abatement exceeds the federal savings, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act, or under any subsequent Act substituted therefore, or may be otherwise recovered as a debt due to Canada by a province. The abatement for the taxation year 1977 and the revised abatement for the taxation year 1976 in respect of the Province of Quebec exceeded the federal savings by \$122 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act.

In addition to the above payments, \$6,014 million in provincial income taxes collected by the federal government on

TABLE 5.17

FISCAL TRANSFER PAYMENTS TO PROVINCES, BY PROVINCE

(in millions of dollars)

	Year ended March 31, 1978					Total
	Payments under fiscal arrangements	Established Programs (Interim Arrangements) and Revisions	Statutory subsidies	Recovery under the Federal-Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	
Newfoundland.....	278		10		2	290
Prince Edward Island.....	67		1		(1)	68
Nova Scotia.....	392		2			394
New Brunswick.....	285		2			287
Quebec.....	1,385	462	4	- 122	2	1,731
Ontario.....	239		6		8	253
Manitoba.....	245		2		1	248
Saskatchewan.....	26		2		(1)	28
Alberta.....	68		3		32	103
British Columbia.....	61		2		1	64
Northwest Territories.....					(1)	
Yukon Territory.....					(1)	
	3,046	462	34	- 122	46	3,466

(1) Less than \$500,000.

behalf of the provinces was credited to the provincial tax collection agreements account in 1977-78 under the terms of the Federal-Provincial Fiscal Arrangements Act, for allocation to the provinces, compared with \$4,455 million in 1976-77. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in Section 8.

A summary of payments, by province, during 1977-78 is given in Table 5.17.

Guaranteed loans

To provide funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Business Loans Act and Fisheries Improvement Loans Act.

Anti-Dumping Tribunal

To determine whether dumping of goods causes material injury to Canadian industry.

Winter capital projects fund

The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

Anti-Inflation Board

To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

Auditor General

To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the government and other government departments.

Tariff Board

To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the customs tariff structure as directed by the Minister of Finance.

Governor General and Lieutenant-Governors

TABLE 5.18

(in millions of dollars)

Department.....	Year ended March 31		Increase or decrease (-)
	1978	1977	
	3	3	

Department

To enable the Governor General of Canada and the lieutenant-governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of honours.

Included in these expenditures are the salaries of the Governor General of Canada and the lieutenant-governors of the provinces and other expenses of their offices.

Indian Affairs and Northern Development

TABLE 5.19

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	24	21	3
Indian and Eskimo affairs	643	556	87
Northern affairs	321	284	37
Parks Canada	182	153	29
	1,170	1,014	156
Northern Canada Power Com- mission		2	-2
	1,170	1,016	154

Administration

To provide overall policy direction and central advisory and administrative services to departmental programs.

Indian and Eskimo affairs

In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

Expenditures for Indian and Eskimo affairs totalled \$643 million and included \$248 million for education, \$270 million for community affairs and \$55 million for economic development.

Northern affairs

To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the territorial governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

Expenditures for northern affairs totalled \$321 million and included \$243 million for territorial and social development, \$45 million for northern roads and airstrips and \$28 million for northern natural resources and environment.

Parks Canada

To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Expenditures for Parks Canada totalled \$182 million and included \$102 million in respect of national parks, \$42 million for historic parks and sites and \$25 million for byways and special places.

Northern Canada Power Commission

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Industry, Trade and Commerce

TABLE 5.20

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Trade-industrial	267	279	-12
Tourism	26	22	4
Grains and oilseeds	109	316	-207
	402	617	-215
Federal Business Development Bank	7	6	1
Foreign Investment Review Agency	4	3	1
Standards Council of Canada ...	3	3	
Statistics Canada	127	144	-17
	543	773	-230

Trade-industrial

To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

Expenditures of the trade-industrial program totalled \$267 million in 1977-78 and included \$198 million for industry development and \$38 million for international trade development.

Tourism

To sustain the orderly growth of tourism in Canada.

Grains and oilseeds

To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Expenditures under this program totalled \$109 million and included \$58 million in respect of payments under Western Grain Stabilization Act and \$22 million in respect of payments under the Two-Price Wheat Act.

Federal Business Development Bank

To promote and assist in the establishment and development of business enterprises, particularly, small businesses, in Canada.

Foreign Investment Review Agency

To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Standards Council of Canada

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods, and to further international co-operation in the field of standards.

Statistics Canada

To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal, provincial and municipal governments and with businesses and individuals, on the development of methodology and its application, and on the production of new and expanded statistical information to meet their particular requirements.

Justice**TABLE 5.21**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration of justice	92	78	14
Supreme and Federal Courts of Canada	5	4	1
Law Reform Commission of Canada	2	2	
Tax Review Board	1	1	
	100	85	15
Canadian Human Rights Com- mission	1		1
	101	85	16

Administration of justice

To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

Supreme and Federal Courts of Canada

To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

Law Reform Commission of Canada

To study and keep under review on a continuing and systematic basis, the statutes and other law comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Tax Review Board

To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Labour**TABLE 5.22**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Department	38	30	8
Canada Labour Relations Board	3	2	1
	41	32	9

Department

To promote and protect the rights of the parties involved in the world of work; a working environment conducive to physical and social well-being; a fair return for efforts in the work place; and in all cases to ensure equitable access to employment opportunities.

Canada Labour Relations Board

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Manpower and Immigration**TABLE 5.23**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	40	38	2
Development and utilization of manpower	1,140	935	205
Immigration	67	60	7
Planning and research	10	10	
	1,257	1,043	214
Immigration Appeal Board	2	2	
Unemployment Insurance Com- mission	1,379	1,728	- 349
	2,638	2,773	- 135

Administration

To provide direction and efficient and timely service to the department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

Development and utilization of manpower

To further the attainment of national economic and social goals by achieving the full realization of the productive potential of Canada's human resources while supporting the initiatives of individuals to pursue their economic needs and, more generally, their self-fulfillment through work.

Expenditures totalled \$1,140 million and are comprised of \$47 million for administration and \$1,093 million for employment and training services, (employment and training services included \$578 million for adult occupational training, \$345 million for direct job creation and \$170 million for other manpower services).

Immigration

To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

Planning and research

To ensure that departmental policies and programs are developed, planned and altered as necessary, to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

Immigration Appeal Board

To make available to persons who have been ordered deportation from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

Unemployment Insurance Commission

To administer contracts entered into under the Government Annuities Act and to provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

Those expenditures of the commission which are financed by appropriations amounted to \$1,379 million of which \$50 million was in respect of benefits to fishermen.

The Unemployment Insurance Act, 1971, stipulates that in each fiscal year commencing with 1973-74, an amount will be credited to the Unemployment Insurance Account equal to the government cost of paying benefit for the immediate preceding calendar year. The amount credited to the Unemployment Insurance Account in 1977-78 was \$1,327 million which represented the government cost for the calendar year 1976.

Unemployment benefit payments are not charged to budgetary expenditure but to the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 6 of this volume.

National Defence**TABLE 5.24**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Defence services	3,765	3,366	399
Defence Construction (1951) Limited	6	5	1
	3,771	3,371	400

Defence services

The objective of the Department of National Defence is to ensure the security of Canada and to contribute to the maintenance of world peace.

Expenditures of \$3,771 million for defence services included \$2,731 million for operating expenditures, \$566 million for capital expenditures, \$30 million for mutual aid to NATO countries including contributions toward military costs of NATO, \$374 million for military pensions, pension contributions and other benefits and \$61 million for the government's contribution to the public service employee benefit plans.

Military pensions, pension contributions and other benefits included \$119 million in respect of the government's contribution to the Canadian forces superannuation account and \$411 million for amortization of deferred charges.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to 1 1/2 times the contributions of the permanent services personnel.

In 1977-78 additional interest of \$240 million in respect of the Canadian forces superannuation account was charged to the Department of Finance and credited to military pensions, pension contributions and other benefits.

Further details of the superannuation account may be found in Section 8 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence Construction (1951) Limited

Expenses incurred by Defence Construction (1951) Limited in procuring the construction of defence projects on behalf of the Department of National Defence and other projects as approved by Treasury Board, totalled \$6 million in 1977-78.

National Health and Welfare**TABLE 5.25**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	15	14	1
Health care	2,772	3,077	- 305
Medical services	143	128	15
Health protection	72	73	- 1
Fitness and amateur sport	26	30	- 4
Income security and social assistance	8,086	7,578	508
	11,114	10,900	214
Medical Research Council	58	52	6
Status of Women	1	1	
	11,173	10,953	220

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council and the Status of Women, totalled \$11,173 million.

The main changes were a decrease of \$305 million in respect of health care and an increase of \$508 million in respect of income security and social assistance.

Administration

To provide central direction, management and service to the department.

Health care

To develop, promote and support health programs designed to preserve and improve the health of Canadian residents.

Medical services

To promote and undertake programs to enhance and protect the health of the Canadian citizens whose care, by legislation or custom, is the responsibility of the department.

Health protection

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

Fitness and amateur sport

To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

Income security and social assistance

To promote and improve the social security and social welfare of the people of Canada.

Payments for the old age security pension, guaranteed income supplement and spouse's allowance are made under the authority of the Old Age Security Act. In 1967, the Act was amended to include guaranteed income supplement benefits and in 1975, spouse's allowance.

Medical Research Council

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$6 million more than in the previous year.

Status of Women

To promote equal opportunities for women in all spheres of Canadian life.

National Revenue**TABLE 5.26**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Customs and Excise	212	188	24
Taxation	309	265	44
Administrator—Anti-Inflation	1	1	
	522	454	68

Customs and Excise

To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes, and to administer various tax credit plans on behalf of requesting provinces.

Administrator—Anti-Inflation

To administer the enforcement provisions of the Anti-Inflation Act.

Parliament**TABLE 5.27**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
The Senate	11	10	1
House of Commons	74	60	14
Library of Parliament	4	3	1
	89	73	16

The Senate

To enable the Senate to carry out its constitutional role.

House of Commons

Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

To provide information and other library services and research assistance to parliamentarians.

Post Office**TABLE 5.28**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices	892	718	174
Contribution to employee benefit plans	111	94	17
Postmasters and staff—			
Revenue offices	28	26	2
Semi-staff offices	63	60	3
Sub-postmaster	14	8	6
	1,108	906	202
Transportation of mail—			
Rail	22	22	
Land	77	68	9
Air	52	46	6
Water	1	1	
Payments to foreign postal administrations	10	6	4
	162	143	19
Other	112	167	- 55
	1,382	1,216	166
Capital expenditures	18	50	- 32
Grants and contributions	(1)	(1)	
Gross expenditures	1,400	1,266	134
Less:			
Expenditures charged directly to revenue under the Post Office Act	119	103	- 16
	1,281	1,163	118
Less:			
Revenue credited to appropriations	44	48	4
Net expenditure	1,237	1,115	122

(1) Less than \$500,000.

Post Office

To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Gross expenditures of the Post Office were \$1,400 million. However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$119 million. A reconciliation statement is given at the end of this section.

Also, Post Office Vote 1 authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to \$44 million, consequently net expenditures were \$1,237 million.

Net post office revenue totalled \$773 million and net expenditures totalled \$1,237 million and there was a net operating deficit of \$464 million.

However, it is to be noted that Post Office expenditures do not reflect any charges for premises occupied by it or for certain accounting and miscellaneous services provided by other departments, nor does Post Office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at \$105 million and those provided free by the Post Office were valued at \$10 million.

Privy Council

TABLE 5.29

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Privy Council	25	17	8
Canadian Intergovernmental Conference Secretariat	1	1	
Chief Electoral Officer	4	3	1
Commissioner of Official Languages	4	3	1
Economic Council of Canada	5	4	1
Public Service Staff Relations Board	5	5	
	44	33	11

Privy Council

To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

To provide administrative and support services for meetings of First Ministers, as well as for federal-provincial and inter-provincial meetings of ministers and senior officials.

Chief Electoral Officer

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon

Territory and the Council of the Northwest Territories in accordance with the Canada Elections Act, and to ensure compliance with the election expenses provisions of the Canada Elections Act.

Commissioner of Official Languages

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Public Works

TABLE 5.30

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	31	28	3
Professional and technical services	41	36	5
Accommodation	631	541	90
Marine	53	29	24
Transportation and other engineering	32	36	- 4
Land management and de- velopment	20	19	1
	808	689	119

Administration

To provide central policy direction and central administrative support services for all departmental programs.

Professional and technical services

To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

Accommodation

To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

Expenditures for the accommodation program increased by \$90 million. Outlays for general purpose buildings were \$395 million, outlays for single purpose buildings were \$215 million and outlays for program management were \$21 million.

Marine

To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

Transportation and other engineering

To provide and maintain at the most economical costs roads, bridges and public utility services as required by federal government programs.

Land management and development

To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

Regional Economic Expansion**TABLE 5.31**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Department	518	444	74
Cape Breton Development Corporation	44	51	-7
	562	495	67

Department

To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Departmental expenditures in 1977-78 totalled \$518 million and included \$68 million for industrial incentives, \$74 million for social adjustment and rural economic development, \$298 million for development opportunity initiatives and \$78 million for development planning, administration and the employee benefit plans.

Cape Breton Development Corporation

To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Science and Technology**TABLE 5.32**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Ministry of State	6	5	1
National Research Council of Canada	266	235	31
Science Council of Canada	2	2	
	274	242	32

Ministry of State

To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

Science Council of Canada

To assess Canada's scientific and technological requirements, resources and potentialities and to advise the government on the best use of science and technology.

Secretary of State**TABLE 5.33**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	13	10	3
Bilingualism development	234	166	68
Arts and culture	18	8	10
Education support	1,100	650	450
Translation	47	37	10
Citizenship	51	48	3
	1,463	919	544
Canada Council	66	60	6
Canadian Broadcasting Corporation	467	409	58
Canadian Film Development Corporation	3	5	-2
National Arts Centre Corporation	9	8	1
National Film Board	30	26	4
National Library	12	11	1
National Museums of Canada ..	46	42	4
Public Archives	16	15	1
Public Service Commission	81	78	3
Representation Commissioner ..	(1)	(1)	
	2,193	1,573	620

(1) Less than \$500,000.

Administration

To provide overall executive and policy direction and central support services.

Bilingualism development

To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

Arts and culture

To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency cooperation in the achievement of these objectives.

Education support

To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

Translation

To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

Citizenship

To promote and assist the development of effective Canadian citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

Canada Council

To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public. To support the creation and production of all forms of art and to facilitate public access to the arts. To co-ordinate United Nations Educational, Scientific and Cultural Organization activities in Canada and Canadian participation in United Nations Educational, Scientific and Cultural Organization activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

To foster and promote the development of a feature film industry in Canada.

National Arts Centre Corporation

To promote the development of the performing arts.

National Film Board

Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.

National Library

To facilitate the use of the library resources of the country by the government and the people of Canada.

National Museums of Canada

To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming operational and advisory service to government departments and agencies.

Public Service Commission

To ensure that the Public Service of Canada is staffed according to merit, with fairness and without discrimination on grounds of sex, race, national origin, colour, religion, marital status or age.

Expenditures in respect of the Public Service Commission were \$81 million in 1977-78 and included \$20 million in respect of staffing and \$37 million for training and development.

Representation Commissioner

To ensure a fair representation, by province, of the people of Canada in the House of Commons.

Solicitor General**TABLE 5.34**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Administration	13	9	4
Correctional services	322	257	65
Royal Canadian Mounted Police—Law enforcement ..	472	421	51
	807	687	120

Administration

To provide overall policy direction to the programs of the department.

Correctional services

To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Expenditures of \$322 million in respect of Correctional Services were \$65 million more than in 1976-77 and included \$192 million for care of inmates, \$52 million for rehabilitation of inmates and \$27 million for parole and community services.

Royal Canadian Mounted Police—Law enforcement

To enforce laws, prevent crime, maintain peace, order and security.

Gross expenditures of the Royal Canadian Mounted Police were \$618 million but receipts of \$146 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditures to \$472 million.

Gross expenditures of law enforcement included \$259 million for police services under contract, \$162 million for enforcement of federal statutes and executive orders and \$40 million for national police services. Pensions and other benefits totalled \$75 million.

Supply and Services

TABLE 5.35

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	9	11	- 2
Supply	15	15	
Services	92	80	12
	116	106	10
Canadian Arsenals Limited	1	3	- 2
Canadian Commercial Corpora- tion	10	8	2
	127	117	10

Administration

The objective of the Administration program is to provide a broad range of services to assist the department in realizing the objectives of both the supply and services programs.

Supply

To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.

In addition to non-budgetary transactions of the Supply Revolving Fund, budgetary expenditures for the supply program included \$10 million for research and development and \$4 million for losses on trading operations.

Services

To acquire and provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$92 million and included \$33 million for public services compensation administration which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$11 million for accounts payable and other payments administration, \$26 million for social economic assistance program administration and \$22 million for Government of Canada Accounting.

Canada Arsenals Limited

To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

To purchase economically goods and services from Canadian sources for the account of foreign governments.

Transport

TABLE 5.36

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Headquarters	67	53	14
Marine transportation	252	223	29
Air transportation	381	389	- 8
Surface transportation	317	250	67
	1,017	915	102
Air Canada	2	(1)	2
Canadian National Railways operating deficit	22		22
Canadian Transport Commis- sion	399	363	36
National Harbours Board	8	4	4
Northern Transportation Com- pany Limited	(1)	(1)	
Pilotage Authorities	2	3	- 1
The St. Lawrence Seaway au- thority—			
Welland canal deficit	20	31	- 11
Other	1	2	- 1
	21	33	- 12
	1,471	1,318	153

(1) Less than \$500,000.

Headquarters

To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors; to provide central executive direction in the areas of policy, planning, finance and personnel management to all components of the Ministry; and to co-ordinate their operations and to provide them with efficient advisory and administrative support services.

Marine transportation

To provide facilities and to foster the optimum development of the marine mode of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

Gross expenditure for marine transportation was \$270 million but receipts of \$18 million from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to \$252 million.

Air transportation

To provide facilities and to foster the optimum development of the air mode of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

Gross expenditures for air transportation of \$511 million less receipts of \$130 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to \$381 million.

Surface transportation

To foster the optimum development of the national surface transport system into an efficient modally integrated service, responsive to national economic and social goals, on a cost recoverable basis wherever practicable, providing equal treatment for equal users.

Air Canada

To establish, operate and maintain air lines or regular services of aircraft of all kinds, to carry on the business of transporting mails, passengers and goods by air.

Canadian National Railways

To construct, maintain and operate railway lines, branches and extensions.

Canadian Transport Commission

To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulations, research and participation in policy development and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

Expenditures of \$399 million in respect of the Canadian Transport Commission included \$302 million for payments under the Railway Act, \$16 million for payments under the Maritime Freight Rates Act, \$30 million for Atlantic Region freight assistance and \$2 million for subsidies to regional air carriers.

National Harbours Board

This program contributes to the objectives of the marine transportation program.

Northern Transportation Company Limited

To provide a general transportation service throughout Northern Canada and the Arctic, together with related inter-modal services.

Pilotage authorities

To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the authorities on a cost-recoverable basis to the maximum practicable extent.

St. Lawrence Seaway Authority

This program contributes to the objectives of the marine transportation program.

Treasury Board**TABLE 5.37**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Central administration of the public service	32	26	6
Employer contributions to employee benefit plans	142	108	34
Temporary assignments	(1)	(1)	
Special	6		6
	180	134	46

(1) Less than \$500,000.

Central administration of the public service

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act: the selection of programs and projects that will achieve the objectives of the government in the most effective manner and in accordance with its priority; also the efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

Employer contributions to employee benefit plans

Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

The government's costs in respect of the public service social insurance accounts includes surgical-medical and other insurance premiums as detailed in Section 27 of Volume II of this report.

Temporary assignments

To provide in response to departmental and agency demands, highly qualified analysts to assist, on a temporary basis, in policy reviews and similar activities.

Special

Payments to OPCAN as contributions towards a national volunteer youth development and services program.

Urban Affairs**TABLE 5.38**

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Program—			
Ministry of State	15	13	2
Canadian Habitat Secretariat		10	- 10
Central Mortgage and Housing Corporation	551	546	5
National Capital Commission	63	56	7
	629	625	4

Ministry of State

To ensure that federal policies and programs contribute to the optimum pattern and quality of urban development in Canada.

Canadian Habitat Secretariat

To prepare for, participate in and host the 1976 United Nations Conference on human settlements.

Central Mortgage and Housing Corporation

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

National Capital Commission

To develop the National Capital Region as a symbol of identity for all Canadians.

An amount of \$37 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region. Operating expenditures totalled \$26 million.

Veterans Affairs

TABLE 5.39

(in millions of dollars)

	Year ended March 31		Increase or decrease (-)
	1978	1977	
Programs—			
Administration	8	7	1
Veterans services	253	227	26
Pensions	414	394	20
Bureau of pension advocates ..	3	2	1
Treatment services	155	146	9
Veterans' land administration ..	8	9	- 1
	841	785	56

Administration

To provide executive direction and certain common administrative and professional services to the department as a whole.

Veterans services

To provide assistance to veterans and certain civilians who are unable to provide for their own maintenance.

Payments under the War Veterans Allowances and the Civilian War Allowances increased by \$23 million. These payments are made principally to elderly qualified persons

who are incapable of maintaining themselves, and are adjusted quarterly to reflect consumer price index fluctuations.

Pensions

To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

Expenditures in respect of pensions were \$414 million in 1977-78. This included \$403 million for pension and \$11 million for operating expenses.

Bureau of pension advocates

To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Treatment services

To provide medical services for qualified veterans suffering from service-connected disabilities.

Veterans' land administration

To enable veterans, or their heirs, devisees or personal representatives, to acquire title to the properties on which the veterans have been settled under the farming, small holding, commercial fishing or homesteading provisions of the Veterans' Land Act.

Shown in Table 5.40 are the number of awards in effect at March 31, 1946, 1978 and 1977 and the payments in each of the years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of World War 1, World War 2, and miscellaneous service (which includes special force service and defence forces peace time service).

TABLE 5.40

PENSIONS

(in millions of dollars)

	Year ended March 31								
	1946			1978			1977		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Disability	Dependant		Disability	Dependant		Disability	Dependant	
World War 1	73	17	37	9	10	78	11	10	77
World War 2	36	16	22	93	15	308	95	15	287
Miscellaneous	3	2	3	7	1	18	7	1	20
	112	35	62	109	26	404	113	26	384

Expenditure by Department and Agency and by Type of Expenditure for 1977-78 and 1976-77

(in millions of dollars)

	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1977-78	1976-77	1977-78	1976-77	1977-78	1976-77	1977-78	1976-77
Agriculture—								
Department	278	252	13	17	490	353	781	622
Canadian Dairy Commission	164	1				1	164	2
Canadian Livestock Feed Board	1	1			11	12	12	13
Farm Credit Corporation	2	2					2	2
	445	256	13	17	501	366	959	639
Communications—								
Department	65	49	6	8	3	1	74	58
Canadian Radio-television and Telecommunications Commission	15	12					15	12
	80	61	6	8	3	1	89	70
Consumer and Corporate Affairs—								
Department	69	60	2	1	1	1	72	62
	69	60	2	1	1	1	72	62
Energy, Mines and Resources—								
Department	335	121	10	9	982	1,008	1,327	1,138
Atomic Energy Control Board	12	5					12	5
Atomic Energy of Canada Limited	210	188	6	8			216	196
National Energy Board	11	10					11	10
	568	324	16	17	982	1,008	1,566	1,349
Environment	425	363	68	73	54	52	547	488
External Affairs—								
Department	179	157	29	29	60	45	268	231
Canadian International Development Agency	262	27			559	441	821	468
International Development Research Centre					35	30	35	30
International Joint Commission	2	2					2	2
	443	186	29	29	654	516	1,126	731
Finance—								
Department	5,572	4,742			3,676	3,541	9,248	8,283
Anti-Inflation Board	23	23					23	23
Auditor General	21	14					21	14
Insurance	6	5					6	5
Tariff Board	1	1					1	1
	5,623	4,785			3,676	3,541	9,299	8,326
Governor General and Lieutenant-Governors	3	3					3	3
Indian Affairs and Northern Development—								
Department	441	378	234	211	495	425	1,170	1,014
Northern Canada Power Commission		2						2
	441	380	234	211	495	425	1,170	1,016
Industry, Trade and Commerce—								
Department	133	106			269	511	402	617
Federal Business Development Bank	8	6					8	6
Foreign Investment Review Agency	3	3					3	3
Standards Council of Canada					3	3	3	3
Statistics Canada	126	143	1	1			127	144
	270	258	1	1	272	514	543	773
Justice—								
Department	72	63		1	28	21	100	85
Canadian Human Rights Commission	1						1	
	73	63		1	28	21	101	85
Labour—								
Department	34	28			4	1	38	29
Canada Labour Relations Board	3	3					3	3
	37	31			4	1	41	32
Manpower and Immigration—								
Department	638	575	2	1	617	467	1,257	1,043
Immigration Appeal Board	2	1					2	1
Unemployment Insurance Commission	2	2			1,377	1,727	1,379	1,729
	642	578	2	1	1,994	2,194	2,638	2,773
National Defence	3,113	2,821	566	477	92	73	3,771	3,371
National Health and Welfare—								
Department	276	259	14	11	10,824	10,630	11,114	10,900
Medical Research Council	1	1			57	51	58	52
Status of Women	1	1					1	1
	278	261	14	11	10,881	10,681	11,173	10,953
National Revenue—								
Customs and Excise	210	186	2	2			212	188
Taxation	307	263	2	2			309	265
Administrator—Anti-Inflation	1	1					1	1
	518	450	4	4			522	454

Expenditure by Department and Agency and by Type of Expenditure for 1977-78 and 1976-77—Concluded

(in millions of dollars)

	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1977-78	1976-77	1977-78	1976-77	1977-78	1976-77	1977-78	1976-77
Parliament—								
Senate	10	10			1		11	10
House of Commons	72	59	1		1	1	74	60
Library of Parliament	4	3					4	3
	86	72	1		2	1	89	73
Post Office	1,219	1,065	17	50	1		1,237	1,115
Privy Council—								
Privy Council	23	15				1	25	17
Canadian Intergovernmental Conference Secretariat	1	1	1	1	1	1	1	1
Chief Electoral Officer	4	3					4	3
Commissioner of Official Languages	4	3					4	3
Economic Council of Canada	5	4					5	4
Public Service Staff Relations Board	5	5					5	5
	42	31	1	1	1	1	44	33
Public Works	482	399	326	285		5	808	689
Regional Economic Expansion—								
Department	66	56	17	10	435	378	518	444
Cape Breton Development Corporation	44	51					44	51
	110	107	17	10	435	378	562	495
Science and Technology—								
Ministry of State	6	5					6	5
National Research Council of Canada	110	94	33	29	123	112	266	235
Science Council of Canada	2	2					2	2
	118	101	33	29	123	112	274	242
Secretary of State—								
Department	89	67	1	1	1,373	851	1,463	919
Canada Council					66	60	66	60
Canadian Broadcasting Corporation	467	409					467	409
Canadian Film Development Corporation	3	5					3	5
National Arts Centre Corporation	9	8					9	8
National Film Board	30	26					30	26
National Library	11	11					11	11
National Museums of Canada	35	32	2	2	9	8	46	42
Public Archives	16	14	1	1			17	15
Public Service Commission	81	77		1			81	78
	741	649	4	5	1,448	919	2,193	1,573
Solicitor General—								
Department	11	7			2	2	13	9
Correctional Services	267	221	54	35	1	1	322	257
Royal Canadian Mounted Police	410	371	52	40	10	10	472	421
	688	599	106	75	13	13	807	687
Supply and Services—								
Department	115	104	1	2			116	106
Canadian Arsenals Limited	1	3					1	3
Canadian Commercial Corporation	10	8					10	8
	126	115	1	2			127	117
Transport—								
Department	614	536	232	229	171	150	1,017	915
Air Canada	2	1					2	1
Atlantic Pilotage Authority	2	2					2	2
Canadian National Railways	22						22	
Canadian Transport Commission	23	20			375	343	398	363
Great Lakes Pilotage Authority, Ltd.	1	1					1	1
National Harbours Board	8	4					8	4
St Lawrence Seaway Authority	21	32					21	32
	693	596	232	229	546	493	1,471	1,318
Treasury Board	173	133			7	1	180	134
Urban Affairs—								
Ministry of State	10	11			5	2	15	13
Canadian Habitat Secretariat		9				1		10
Central Mortgage and Housing Corporation	551	546					551	546
National Capital Commission	26	23	37	32		1	63	56
	587	589	37	32	5	4	629	625
Veterans Affairs	192	180	7	6	642	599	841	785
Total, all departments and agencies	18,285	15,516	1,737	1,575	22,860	21,920	42,882	39,011 ⁽¹⁾

⁽¹⁾ For comparative purposes the 1976-77 figures have been adjusted.

Statement of Expenditure by Program

Year Ended March 31

(in millions of dollars)

	1977-78					1976-77				
	Appropriations	Expenditures	Unexpended Balance		Over Expended	Appropriations	Expenditures	Unexpended Balance		Over Expended
			Lapsed	Carried Forward				Lapsed	Carried Forward	
AGRICULTURE										
Administration	41	40	1			38	36	2		
Research	107	104	3			101	97	4		
Production and marketing	570	530	17	23		422	389	8	25	
Health of animals	84	80	4			73	74*			1
Canadian Grain Commission	30	27	3			28	26	2		
Other	184	178	6			27	17	10		
	1,016	959	34	23		689	639	26	25	1
COMMUNICATIONS										
Department	85	74	11			56	58*			2
Other	15	15				12	12			
	100	89	11			68	70			2
CONSUMER AND CORPORATE AFFAIRS										
Administration	15	14	1			13	12	1		
Consumer affairs	31	31				27	27			
Corporate affairs	8	7	1			7	6	1		
Combines investigation and competition policy	9	8	1			8	7	1		
Intellectual property	12	12				11	10	1		
	75	72	3			66	62	4		
ENERGY, MINES AND RESOURCES										
Administration	15	14	1			15	14	1		
Mineral and energy resources	1,262	1,255	7			1,541	1,071	470		
Earth sciences	59	58	1			51	53*			2
Other	241	239	2			213	211	2		
	1,577	1,566	11			1,820	1,349	473		2
ENVIRONMENT										
Administration	23	23				20	20			
Fisheries and marine	296	280	16			278	257	21		
Environmental services	248	244	4			222	211	11		
	567	547	20			520	488	32		
EXTERNAL AFFAIRS ⁽²⁾										
Canadian interests abroad	276	268	8			243	231	12		
World exhibitions	(1)	(1)				(1)	(1)			
Other	950	858	92			547	500	47		
	1,226	1,126	100			790	731	59		
FINANCE										
Financial and economic policies	22	21	1			21	20	1		
Municipal grants	123	123				93	93			
Public debt	5,550	5,550				4,721	4,721			
Fiscal transfer payments	3,126	3,126				3,113	3,113			
Contracting-out payments	340	340				243	243			
Guaranteed loans	69	69				59	58	1		
Anti-Dumping Tribunal	1	1				1	1			
Special	11	11				(1)				
Winter capital projects fund	7	7				33	33			
Other	52	51	1			41	44*			3
	9,301	9,299	2			8,325	8,326	2		3
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS										
	3	3				3	3			
INDIAN AFFAIRS AND NORTH-EASTERN DEVELOPMENT										
Administration	26	24	2			23	21	2		
Indian and Eskimo affairs	655	643	12			559	556	3		
Northern affairs	324	321	3			288	284	4		
Parks Canada	188	182	6			146	153*			7
Other						2	2			
	1,193	1,170	23			1,018	1,016	9		7
INDUSTRY, TRADE AND COMMERCE										
Trade—Industrial	273	267	6			284	279	5		
Tourism	26	26				24	22	2		
Grains and oilseeds	114	109	5			327	316	11		
Other	147	141	6			173	156	17		
	560	543	17			808	773	35		

Statement of Expenditure by Program—Continued

Year Ended March 31—Continued

(in millions of dollars)

	1977-78					1976-77				
	Appropriations	Expenditures	Unexpended Balance		Over Expended	Appropriations	Expenditures	Unexpended Balance		Over Expended
			Lapsed	Carried Forward				Lapsed	Carried Forward	
JUSTICE										
Administration of justice.....	96	92	4			84	78	6		
Supreme and Federal Courts of Canada	6	5	1			4	4			
Law Reform Commission of Canada ..	2	2				2	2			
Tax Review Board	1	1				1	1			
Other	1	1								
	106	101	5			91	85	6		
LABOUR										
Department	39	38	1			31	30	1		
Other	3	3				3	2	1		
	42	41	1			34	32	2		
MANPOWER AND IMMIGRATION										
Administration	42	40	2			39	38	1		
Development and utilization of manpower	1,192	1,140	52			964	935	29		
Immigration	68	67	1			61	60	1		
Planning and research	11	10	1			12	10	2		
Other	1,382	1,381	1			1,731	1,730	1		
	2,695	2,638	57			2,807	2,773	34		
NATIONAL DEFENCE										
Defence services	3,790	3,765	25			3,379	3,366	13		
Defence Construction (1951) Limited ..	6	6				6	5	1		
	3,796	3,771	25			3,385	3,371	14		
NATIONAL HEALTH AND WELFARE										
Administration	16	15	1			15	14	1		
Health care	2,772	2,772				3,081	3,077	4		
Medical services	147	143	4			133	128	5		
Health protection	74	72	2			78	73	5		
Fitness and amateur sport	28	26	2			31	30	1		
Income security and social assistance ..	8,150	8,086	64			7,594	7,578	16		
Other	59	59				53	53			
	11,246	11,173	73			10,985	10,953	32		
NATIONAL REVENUE										
Customs and Excise	215	212	3			188	188*			
Taxation	312	309	3			278	265	13		
Administrator—Anti-Inflation	1	1				1	1			
	528	522	6			467	454	13		
PARLIAMENT										
The Senate	11	11				11	10	1		
House of Commons	74	74				60	60			
Library of Parliament	5	4	1			4	3	1		
	90	89	1			75	73	2		
POST OFFICE										
	1,254	1,237	17			1,165	1,115	50		
PRIVY COUNCIL										
Privy Council	25	25				19	17	2		
Canadian Intergovernmental Conference Secretariat	1	1				1	1			
Chief Electoral Officer	4	4				3	3			
Commissioner of Official Languages ..	4	4				3	3			
Economic Council of Canada	5	5				5	4	1		
Public Service Staff Relations Board ..	6	5	1			5	5			
	45	44	1			36	33	3		
PUBLIC WORKS										
Administration	32	31	1			29	28	1		
Professional and technical services	43	41	2			38	36	2		
Accommodation	651	631	20			593	541	52		
Marine	53	53				32	29	3		
Transportation and other engineering ..	33	32	1			37	36	1		
Land management and development ..	21	20	1			18	19*			
	833	808	25			747	689	59		

Statement of Expenditure by Program—Concluded

Year Ended March 31—Concluded
(in millions of dollars)

Program	1977-78					1976-77				
	Appropriations	Expenditures	Unexpended Balance			Appropriations	Expenditures	Unexpended Balance		
			Lapsed	Carried Forward	Over Expended			Lapsed	Carried Forward	Over Expended
SCIENCE AND TECHNOLOGY										
Ministry of State	6	6								
National Research Council of Canada	270	266	4			237	235	2		
Science Council of Canada	2	2				2	2			
	278	274	4			245	242	3		
SECRETARY OF STATE										
Administration	14	13	1			10	10			
Bilingualism development	235	234	1			167	166	1		
Arts and culture	19	18	1			9	8	1		
Education support	1,100	1,100				650	650			
Translation	47	47				41	37	4		
Citizenship	55	51	4			51	48	3		
Other	737	730	7			667	654	13		
	2,207	2,193	14			1,595	1,573	22		
SOLICITOR GENERAL										
Department	13	13				13	9	4		
Correctional services	341	322	19			277	257	20		
Law enforcement	495	472	23			435	421	14		
	849	807	42			725	687	38		
SUPPLY AND SERVICES										
Administration	10	9	1			11	11			
Supply	16	15	1			15	15			
Services	92	92				82	80	2		
Other	14	11	3			13	11	2		
	132	127	5			121	117	4		
TRANSPORT										
Headquarters	72	67	5			64	53	11		
Marine transportation	273	252	21			239	223	16		
Air transportation	395	381	14			401	389	12		
Surface transportation	345	317	28			286	250	36		
Other	463	454	9			415	403	12		
	1,548	1,471	77			1,405	1,318	87		
TREASURY BOARD										
Central administration of the public service	34	32	2			30	26	4		
Government contingencies and centrally financed	182		182			100		100		
Employer contributions to employee benefit plans	157	142	15			108	108			
Temporary assignments	(1)	(1)				(1)	(1)			
Special	7	6	1							
	380	180	200			238	134	104		
URBAN AFFAIRS										
Ministry of State	22	15	7			20	13	7		
Other	727	614	113			629	612	17		
	749	629	120			649	625	24		
VETERANS AFFAIRS										
Administration	8	8				7	7			
Veterans services	280	253	27			232	227	5		
Pensions	426	414	12			396	394	2		
Bureau of pensions advocates	3	3				2	2			
Treatment services	167	155	12			127	146*			19
Veterans' land administration	9	8	1			10	9	1		
	893	841	52			774	785	8		19
TOTAL	43,882	42,882	977	23		40,179	39,011	1,178	25	35

* In 1977-78, the certain authority to spend revenue received from the private sector was discontinued. For comparative purposes, the 1976-77 figures have been adjusted resulting in an over-expenditure in certain programs.

(1) Less than \$500,000.

(2) Results from Department of External Affairs' authority in Votes 10 and 10b to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and October 1974.

Note: In 1977-78 for comparative purposes, the 1976-77 figures have been adjusted, the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

Summary of Expenditure by Standard Object and Department for the Year Ended March 31, 1978

Section (Volume II)	Department or Ministry	Salaries and wages	Other personnel	Transporta- tion and communi- cations	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture	199,157,856	27,312,371	13,737,026	2,115,019	16,139,861	3,422,018	2,721,438
2	Communications	47,258,601	6,707,898	4,059,205	1,113,804	19,929,234	1,544,434	806,739
3	Consumer and Corporate Affairs	47,736,369	5,992,000	4,973,195	1,502,796	5,861,307	722,782	536,719
4	Energy, Mines and Resources	89,869,758	11,865,902	8,116,666	3,742,015	32,368,850	6,270,927	2,027,486
5	Environment	243,457,645	31,304,682	30,492,673	3,069,630	43,205,012	24,208,478	22,644,405
6	External Affairs	96,242,985	26,257,162	29,445,374	2,193,321	18,795,216	19,003,317	7,951,621
7	Finance	42,897,444	5,634,946	3,912,344	879,615	18,335,226	822,609	615,263
8	Governor General and Lieutenant- Governors	2,110,918	3,165	327,878	35,574	72,896	20,526	19,935
9	Indian Affairs and Northern Development	205,457,056	30,212,252	27,489,926	2,937,244	138,333,861	10,542,788	16,926,914
10	Industry, Trade and Commerce	153,519,968	21,320,670	18,350,356	18,160,082	27,289,902	6,474,995	743,012
11	Justice	56,960,037	3,419,967	4,284,128	1,341,581	3,447,451	224,537	65,379
12	Labour	16,254,276	18,354,974	1,735,852	1,383,889	6,045,351	180,241	26,883
13	Manpower and Immigration	241,995,634	29,969,770	24,428,849	3,143,112	330,520,296	3,716,208	1,183,764
14	National Defence	1,755,105,427	504,079,407	162,576,876	12,140,084	168,642,728	24,532,159	223,462,350
15	National Health and Welfare	162,449,478	25,266,319	27,649,073	3,904,541	40,685,975	2,076,625	2,577,783
16	National Revenue	416,184,716	56,092,476	36,757,741	3,724,149	10,922,925	7,679,222	2,210,367
17	Parliament	51,188,682	10,843,891	5,693,765	9,867,613	3,267,742	1,362,303	442,245
18	Post Office	860,065,760	170,287,652	168,810,238	4,773,509	10,514,819	3,512,758	9,410,373
19	Privy Council	22,317,466	2,464,520	2,973,027	1,928,720	6,892,204	641,390	249,599
20	Public Works	146,524,620	20,941,891	10,068,575	776,486	79,780,044	170,606,372	66,367,697
21	Regional Economic Expansion	38,659,430	5,045,289	5,029,526	1,642,602	6,300,401	1,200,471	605,544
22	Science and Technology	69,817,816	8,709,267	4,277,948	2,921,455	18,915,300	1,498,920	1,498,889
23	Secretary of State	153,273,797	18,795,228	11,192,672	4,653,417	28,661,334	2,343,550	1,665,195
24	Solicitor General	535,600,053	97,650,652	42,053,537	725,111	43,592,492	19,367,359	16,043,692
25	Supply and Services	90,494,490	10,792,932	18,462,164	2,722,802	19,676,361	7,290,041	1,117,085
26	Transport	381,483,154	53,836,049	46,636,824	2,559,129	98,732,216	7,439,893	21,747,298
27	Treasury Board	20,653,791	147,309,444	489,855	750,394	8,206,482	223,077	948
28	Urban Affairs	4,355,338	549,403	594,466	308,273	4,716,048	146,961	48,920
29	Veterans Affairs	105,484,760	14,323,046	5,156,702	25,430	50,699,205	721,575	2,006,347
		6,256,577,325	1,365,343,225	719,776,461	95,041,397	1,260,550,739	327,796,536	405,723,890

Further details are available in Volume II.

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard object	Less: receipts and revenues credited to the vote	Net total expenditure	Section (Volume 11)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
19,284,060	5,553,579	7,073,618	500,532,132		161,530,609	958,579,587		958,579,587	1
3,747,192	781,662	4,648,783	2,651,892		204,424	93,453,868	4,002,644	89,451,224	2
1,747,281		1,529,470	1,155,448		33,705	71,791,072		71,791,072	3
9,208,740	1,639,168	8,900,068	981,892,986		519,320,304	1,675,222,870	108,838,633	1,566,384,237	4
31,679,986	40,020,614	28,413,945	54,428,781		17,107,906	570,033,757	22,730,878	547,302,879	5
10,522,262	13,907,581	13,090,343	653,989,910		234,301,089	1,125,700,181	40,000	1,125,660,181	6
1,244,952	1,706	940,652	3,676,077,342	5,550,323,890	178,124	9,301,864,113	3,203,000	9,298,661,113	7
217,203		31,983	145,000		31,545	3,016,623		3,016,623	8
43,781,167	164,926,517	12,440,434	494,493,026		22,443,513	1,169,984,698	378,284	1,169,606,414	9
6,807,759		1,821,409	271,763,891		16,487,803	542,739,847		542,739,847	10
1,783,712	157,167	469,085	28,109,229		933,313	101,195,579		101,195,579	11
680,202		189,648	4,376,294		390,879	49,618,489	8,913,258	40,705,231	12
7,475,573		1,611,071	1,994,272,556		375,130	2,638,691,963	150,239	2,638,541,724	13
489,844,060	80,673,939	447,674,392	91,909,786		15,514,156	3,976,155,364	205,175,490	3,770,979,874	14
27,920,765	6,820,655	6,433,497	10,880,614,836		768,158	11,187,167,705	14,559,019	11,172,608,686	15
16,039,097	902,582	4,194,723	18,900		151,760	554,878,658	32,602,874	522,275,784	16
3,243,296		1,104,634	1,497,672		76,328	88,588,171		88,588,171	17
36,387,186		16,287,079	433,949		800,351	1,281,283,674	44,108,920	1,237,174,754	18
3,942,059		1,080,331	1,152,563		24,959	43,666,838		43,666,838	19
76,210,031	285,009,239	11,789,338	414,634		4,269,174	872,758,101	64,340,528	808,417,573	20
4,150,964	13,765,485	1,825,899	435,364,877		48,559,942	562,150,430		562,150,430	21
17,852,271	680,258	30,647,522	123,446,462		33,455	280,299,563	6,680,130	273,619,433	22
7,204,608	289,252	5,191,356	1,447,421,066		525,391,350	2,206,082,825	12,622,828	2,193,459,997	23
54,722,756	75,407,312	31,851,104	13,271,591		23,045,571	953,331,230	146,060,931	807,270,299	24
5,032,034		1,511,727			18,860,669	175,960,305	48,669,578	127,290,727	25
68,655,573	133,925,693	80,161,097	546,415,956		182,551,044	1,624,143,926	153,361,583	1,470,782,343	26
72,887		12,262	7,174,173		299,458	185,192,771	5,076,125	180,116,646	27
129,732		55,476	8,426,017		620,275,052	636,005,686	6,617,207	629,388,479	28
13,247,439	5,020,713	1,707,443	642,109,892		404,206	840,906,758		840,906,758	29
962,834,847	829,483,122	722,688,389	22,859,960,854	5,550,323,890	2,414,363,977	43,770,464,652	888,132,149	42,882,332,503	

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

(in millions of dollars)

	Year ended March 31									
	1978	%	1977	%	1976	%	1975	%	1974	%
General government services	1,982	5	1,706	4	1,502	4	1,217	4	965	4
Foreign affairs	1,124	2	729	2	675	2	546	2	439	2
Defence	4,615	11	4,161	11	3,664	11	2,512	9	2,236	10
Transportation and communications	2,854	7	2,555	7	2,222	6	2,205	7	1,556	7
Economic development and support	5,908	14	5,212	13	5,467	16	4,284	15	2,870	13
Health and welfare ⁽¹⁾	13,768	32	13,798	35	11,445	34	10,519	36	8,186	36
Education assistance	1,402	3	872	2	701	2	641	2	617	3
Culture and recreation	917	2	804	2	691	2	567	2	482	2
Fiscal transfer payments	3,466	8	3,356	9	2,666	8	2,639	9	1,874	8
Public debt charges ⁽²⁾	5,550	13	4,721	12	3,955	12	3,208	11	2,592	12
Internal overhead expenses	1,296	3	1,097	3	990	3	875	3	734	3
	42,882	100	39,011 ⁽³⁾	100	33,978	100	29,213	100	22,551	100

⁽¹⁾ Payments out of the Canada Pension Plan and the Unemployment Insurance Fund are not included.

⁽²⁾ Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

⁽³⁾ Previous year's figures have been adjusted.

Interest on public debt 1977-78

	Interest due dates	Period	Rate of interest	Amount of principal	Total interest on public debt
			%	\$	\$
UNMATURED DEBT					
<i>Payable in Canadian dollars—</i>					
Marketable Bonds—					
Loans					
P 1—1936-96	Mar 15—Sept 15	1 year	3	55,000,000	1,650,000
T 5—1953/58/75-78 (matured Jan 15/78)	Jan 15—July 15	9½ months	3¼	207,911,500	6,172,373
T 13—1954-79	April 1—Oct 1	1 year	3¼	343,246,500	11,155,512
T 15—1956/96-98 (conversion loan)	Mar 15—Sept 15	1 year	3¼	197,045,000	7,389,187
T 29—1958-83 (conversion loan)	Mar 1—Sept 1	1 year	4½	1,992,679,450	89,670,571
AT 14—1962-80 (cancelled March 28/78)	Feb 1—Aug 1	various	5½	3,355,000	4,392,530
AT 14—1962-80	Feb 1—Aug 1	1 year	5½	77,289,500	
AT 21—1963-88	June 1—Dec 1	1 year	5	100,000,000	5,000,000
CT 9—1964-88	June 1—Dec 1	1 year	5	50,000,000	2,500,000
CT 12—1964/65-90	May 1—Nov 1	1 year	5¼	225,000,000	11,812,500
CT 26—1966-80 (cancelled March 28/78)	Feb 1—Aug 1	various	5½	3,624,500	2,885,188
CT 26—1966-80	Feb 1—Aug 1	1 year	5½	49,435,500	
F 3—1966/67-80 (cancelled March 28/78)	Feb 1—Aug 1	various	5½	1,270,500	8,588,941
F 3—1966/67-80	Feb 1—Aug 1	1 year	5½	154,902,500	
F 6—1966/67-92	Mar 1—Sept 1	1 year	5¼	225,000,000	12,937,500
F 12—1967-90	May 1—Nov 1	1 year	5¼	125,000,000	6,562,500
F 23—1967-94	June 1—Dec 1	1 year	6¼	125,000	7,812
F 33—1968-95	April 1—Oct 1	1 year	6½	100,000,000	6,500,000
F 39—1974-84	April 1—Oct 1	1 year	7½	69,821,000	5,236,575
F 41—1969-78	Jan 1—July 1	1 year	8	125,000,000	10,000,000
F 47—1969/70/77-86	April 1—Oct 1	1 year	8	235,380,000	35,680,376
F 47—1977/70/77-86 (issued April 1/77)	April 1—Oct 1	1 year	8	175,000,000	
F 52—1970-77 (matured Sept 1/77)	Mar 1—Sept 1	5 months	7	500,000,000	14,583,333
F 57—1975/78-85 (in exchange for F76 loan)	June 15—Dec 15	various	8	438,000	9,300,252
F 57—1975/78-85	June 15—Dec 15	1 year	8	116,041,000	
F 61—1971-89	Aug 15—Feb 15	1 year	6¼	150,000,000	10,125,000
F 64—1971/75-80	Oct 1—April 1	1 year	6¼	450,000,000	28,125,000
F 66—1971/72/73-79	Dec 1—June 1	1 year	6½	585,000,000	38,025,000
F 68—1976-81	Feb 1—Aug 1	1 year	7¼	887,500	64,344
F 71—1971-79	June 15—Dec 15	1 year	5¼	225,000,000	12,937,500
F 72—1972/73/74-77 (matured April 1/77)	Oct 1—April 1	6½	6½	675,000,000	11,354,849
F 74—1972-77 (matured July 1/77)	Jan 1—July 1	3 months	7	648,848,500	
F 75—1977-82	Jan 1—July 1	1 year	7½	1,151,500	84,923
F 76—1973-78	April 1—Oct 1	1 year	7¼	424,562,000	32,920,527
F 76—1973-78 (partial exchange during year to F57)	April 1—Oct 1	various	7¼	438,000	
F 78—1973/74-80	June 1—Dec 1	1 year	7½	800,000,000	60,000,000
F 80—1974-79	Oct 1—April 1	1 year	7	325,000,000	22,750,000
F 84—1974-82	Aug 1—Feb 1	1 year	9¼	592,835,000	54,837,237
F 85—1974/75/76/77-94 (cancelled March 28/78)	Dec 15—June 15	various	9½	3,500,000	90,637,322
F 85—1974/75/76/77-94	Dec 15—June 15	1 year	9½	779,270,000	
F 85—1974/75/76/77-94 (issued April 1/77)	Dec 15—June 15	1 year	9½	175,000,000	12,037,700
F 86—1974-78	April 1—Oct 1	1 year	9¼	2,691,000	
F 86—1974-78 (partial exchange during year to F87)	April 1—Oct 1	various	9¼	312,309,000	15,867,820
F 87—1974-84 (in exchange for F86)	April 1—Oct 1	various	9¼	312,309,000	
F 87—1977-84	April 1—Oct 1	1 year	9¼	10,000,000	43,125,000
F 88—1974/75-78	Jan 1—July 1	1 year	7½	575,000,000	
F 89—1975-78 (matured Feb 1/78)	Aug 1—Feb 1	10 months	6¼	275,000,000	14,322,918
F 90—1975-79	Oct 1—April 1	1 year	7½	625,000,000	46,875,000
F 92—1975-78 (matured Feb 1/78)	Feb 1—Aug 1	10 months	7½	75,000,000	4,687,500
F 93—1975/76-78 (matured Feb 1/78)	Feb 1—Aug 1	10 months	9	6,280,000	9,376,170
F 93—1975/76-78 (partial exchange during year to F94)	Feb 1—Aug 1	various	9	329,709,000	
F 94—1975-80 (in exchange for F93)	Feb 1—Aug 1	various	9	329,709,000	22,029,630
F 94—1975-80	Feb 1—Aug 1	1 year	9	14,011,000	
F 95—1975-80	Apr 1—Oct 1	1 year	9	450,000,000	40,500,000
F 97—1975/76-95	Apr 1—Oct 1	1 year	10	850,000,000	85,000,000
F 98—1975/76-78	June 15—Dec 15	1 year	8½	550,000,000	46,750,000
F 99—1976-81	Aug 1—Feb 1	1 year	8½	475,000,000	40,375,000
J 1—1976-81	Dec 1—June 1	1 year	8¼	700,000,000	61,250,000
J 2—1976-2001 (cancelled March 28/78)	Apr 1—Oct 1	various	9½	1,750,000	56,856,144
J 2—1976-2001	Apr 1—Oct 1	1 year	9½	596,750,000	
J 3—1976-79	Feb 1—Aug 1	1 year	8¼	100,000,000	8,250,000
J 4—1976-81	June 15—Dec 15	1 year	8½	300,000,000	25,500,000
J 5—1977-80	Feb 1—Aug 1	1 year	7½	250,000,000	45,690,712
J 5—1977-80 (issued Apr 1/77)	Feb 1—Aug 1	1 year	7½	225,000,000	
J 5—1977-80 (issued May 15/77)	Feb 1—Aug 1	1 year	7½	125,000,000	55,835,695
J 6—1977-82	Apr 1—Oct 1	1 year	7¼	300,000,000	
J 6—1977-82 (issued Apr 1/77)	Apr 1—Oct 1	1 year	7¼	375,000,000	25,940,514
J 7—1977-2002 (cancelled March 28/78)	Aug 1—Feb 1	various	8¼	4,500,000	
J 7—1977-2002	Aug 1—Feb 1	1 year	8¼	292,500,000	58,185,324
J 8—1977-82 (issued May 15/77)	Jan 1—July 1	various	8	275,000,000	
J 8—1977-82 (issued July 1/77)	Jan 1—July 1	various	8	325,000,000	
J 8—1977-82 (issued Sept 1/77)	Jan 1—July 1	various	8	300,000,000	

Interest	Discount charged to expenditures	Commission and remunerations charges to expenditures	Premiums (-)
\$	\$	\$	\$
1,650,000			
6,172,373			
11,155,512			
7,389,187			
89,670,571			
4,392,530			
5,000,000			
2,500,000			
11,812,500			
2,885,188			
8,588,941			
12,937,500			
6,562,500			
7,812			
6,500,000			
5,236,575			
10,000,000			
32,830,400	2,625,000	224,976	
14,583,333			
9,300,252			
10,125,000			
28,125,000			
38,025,000			
64,344			
12,937,500			
11,354,849			
84,923			
32,920,527			
60,000,000			
22,750,000			
54,837,237			
90,637,322			
14,194,680		905,520	3,062,500
15,867,820			
43,125,000			
14,322,918			
46,875,000			
4,687,500			
9,376,170			
22,029,630			
40,500,000			
85,000,000			
46,750,000			
40,375,000			
61,250,000			
56,856,144			
8,250,000			
25,500,000			
43,893,834	1,537,500	259,378	
52,312,500	2,812,500	710,695	
25,940,514			
52,854,789	2,875,000	2,455,535	

Interest on public debt 1977-78—Continued

	Interest due dates	Period	Rate of interest	Amount of principal	Total interest on public debt
			%	\$	\$
UNMATURED DEBT—Continued					
<i>Payable in Canadian dollars—Continued</i>					
Marketable Bonds—Concluded					
<i>Loans—Concluded</i>					
J 9—1977-97 (issued May 15/77)	May 15—Nov 15	various	9¼	200,000,000	72,647,338
J 9—1977-97 (issued July 1/77)	May 15—Nov 15	various	9¼	325,000,000	
J 9—1977-97 (issued Sept 1/77)	May 15—Nov 15	various	9¼	375,000,000	
J 9—1978-97 (cancelled Mar 28/78)	May 15—Nov 15	various	9¼	6,000,000	
J 9—1978-97 (issued Feb 1/78)	May 15—Nov 15	various	9¼	294,000,000	19,411,491
J 10—1977-80 (issued July 1/77)	June 1—Dec 1	9 months	7½	125,000,000	
J 10—1977-80 (issued Sept 1/77)	June 1—Dec 1	7 months	7½	125,000,000	
J 10—1977-80 (issued Oct 15/77)	June 1—Dec 1	5.5 months	7½	50,000,000	
J 10—1977-80 (issued Dec 15/77)	June 1—Dec 1	3.5 months	7½	50,000,000	32,906,540
J 10—1978-80 (issued Feb 1/78)	June 1—Dec 1	2 months	7½	125,000,000	
J 11—1977-87 (issued July 1/77)	Jan 1—July 1	various	8¼	225,000,000	
J 11—1977-87 (issued Sept 1/77)	Jan 1—July 1	various	8¼	200,000,000	
J 11—1977-87 (issued Dec 15/77)	Jan 1—July 1	various	8¼	100,000,000	18,164,672
J 12—1977-82 (issued Oct 15/77)	Apr 15—Oct 15	168 days	8	250,000,000	
J 12—1977-82 (issued Dec 15/77)	Apr 15—Oct 15	107 days	8	225,000,000	
J 13—1977-99 (cancelled Mar 28/78)	Apr 15—Oct 15	various	9	1,950,000	
J 13—1977-99 (issued Oct 15/77)	Apr 15—Oct 15	various	9	348,050,000	29,956,837
J 13—1977-99 (cancelled March 28/78)	Apr 15—Oct 15	various	9	3,425,000	
J 13—1977-99 (issued Dec 15/77)	Apr 15—Oct 15	various	9	371,575,000	
J 14—1978-83 (issued Feb 1/78)	Aug 1—Feb 1	various	8¼	350,000,000	
J 15—1978-88 (issued Feb 1/78)	Aug 1—Feb 1	various	8¼	125,000,000	9,467,890
					2,936,847
					1,517,833,594
<i>Payable in United States Dollars—⁽¹⁾</i>					
<i>Loans—</i>					
1962/77-87	Apr 15—Oct 15	1 year	5	65,729,664	3,205,425
1968/78-88	June 1—Dec 1	1 year	6½	108,108,000	7,437,722
					10,643,147
Total Marketable Bonds					1,528,476,741

Interest	Discount charged to expenditures	Commission and remunerations charges to expenditures	Premiums (-)
\$	\$	\$	\$
63,500,491	7,000,000	6,584,347	4,437,500
16,906,253	2,200,000	305,238	
26,008,688	5,437,500	1,460,352	
14,416,667	2,312,500	1,435,505	
24,277,274	1,875,000	3,804,563	
4,812,500	3,500,000	1,155,390	
1,822,917	937,500	176,430	
1,472,743,165	33,112,500	19,477,929	7,500,000
3,205,425			
7,437,722			
10,643,147			
1,483,386,312	33,112,500	19,477,929	7,500,000

Interest on public debt 1977-78—Continued

	Interest due dates	Period	Rate of interest	Amount of principal	Total interest on public debt
			%	\$	\$
UNMATURED DEBT—Concluded					
Payable in Canadian dollars—Concluded					
Canada Savings Bonds					
S 20-1965-77 (matured Nov 1, 1977)	various	various	5½	26,252,500	2,000,573
S 20-1965-77 (redeemed during 1977-78)	various	various	5½	501,350	
CS—Centennial series 1966-79	various	various	6	142,595,700	22,133,021
CS—Centennial series 1966-79 (redeemed during 1977-78)	various	various	6	3,675,700	
S 22-1967-80	various	various	6	69,670,250	10,436,985
S 22-1967-80 (redeemed during 1977-78)	various	various	6	2,168,050	
S 23-1968-82	various	various	7	276,957,000	39,320,123
S 23-1968-82 (redeemed during 1977-78)	various	various	7	8,201,950	
SR—Special replacement series 1968-78	various	various	7	119,415,950	16,405,873
SR—Special replacement series 1968-78 (redeemed during 1977-78)	various	various	7	3,741,050	
S—24-1969-78	various	various	8¼	2,520,178,500	437,045,759
S—24-1969-78 (redeemed during 1977-78)	various	various	8¼	49,100,800	
S—25-1970-81	various	various	8	803,733,500	123,734,890
S—25-1970-81 (redeemed during 1977-78)	various	various	8	20,765,450	
S—26-1971-80	various	various	7½	849,750,050	126,615,401
S—26-1971-80 (redeemed during 1977-78)	various	various	7½	26,064,550	
S—27-1972-84	various	various	7½	703,804,250	96,008,173
S—27-1972-84 (redeemed during 1977-78)	various	various	7½	25,733,850	
S—28-1973-85	various	various	7½	404,715,700	52,010,645
S—28-1973-85 (redeemed during 1977-78)	various	various	7½	20,502,350	
S—29-1974-83	various	various	9¾	4,998,864,300	495,476,193
S—29-1974-83 (redeemed during 1977-78)	various	various	9¾	173,568,800	
S—30-1975-84	various	various	9½	2,755,152,750	268,785,439
S—30-1975-84 (redeemed during 1977-78)	various	various	9½	208,265,600	
S—31-1976-85	various	various	9¼	1,662,098,850	163,114,347
S—31-1976-85 (redeemed during 1977-78)	various	various	9¼	428,553,250	
S—32-1977-86	various	various	7	2,703,660,000	100,857,158
					1,953,944,580
Special non-marketable Bonds:					
Canada Pension Plan Investment Fund				83,686,000 ⁽²⁾	6,323,818
Treasury Bills				11,295,000,000	
Unamortized balance carried forward at March 31, 1977					124,261,208
Amortization of discount on 1977-78 Treasury bills—issued and redeemed in 1977-78					367,218,353
issues unmatured at year end					191,441,600
Revolving standby credit facility					
Payable in United States Dollars ⁽¹⁾					
Notes Payable to Canadian chartered banks				850,425,000	3,682,813
Total					692,927,792
Total interest on unmatured debt					4,175,349,113
OTHER LIABILITIES—					
External					
Deposit and trust accounts—					
Trust fund proportion of Common School Fund—					
Ontario	Jan 1—July 1	various	5	1,502,256 ⁽³⁾	75,113
Quebec	Jan 1—July 1	various	5	1,175,515 ⁽³⁾	58,776
Foreign claims fund	Mar 31—Sept 30	1 year	various	3,487,098	215,485
Treaty of Peace (Roumania) claims fund	Mar 31—Sept 30	1 year	various	19,769	1,710
War claims fund—					
World War 1	March 31	1 year	various	399,487	24,234
World War 2	March 31	1 year	various	4,733,854	285,963
Civil service insurance minor beneficiaries account	various	various	various	455	14
Guarantee deposits—reserve resources	various	various	various	415,741	18,710
Guarantee deposits—rotating herds	various	various	various	44,736	3,051
Indian estates funds	March 31	1 year	various	2,129,522	126,221
Land assurance funds	March 31	1 year	3	336,684	8,156
Federal court special funds	March 31—Sept 30	1 year	various	3,730,443	230,735
Contractors securities	various	various	various		283,620
Army Benevolent fund	March 31—Sept 30	various	various	2,071,697 ⁽⁴⁾	213,349
Veterans administration and welfare trust fund	March 31	1 year	various	1,826,228	
Halifax 1917 explosion pension account	Sept 30—Mar 31	various	various	1,433,003	46,811

Interest	Discount charged to expenditures	Commission and remunerations charges to expenditures	Premiums (-)
\$	\$	\$	\$
2,000,573			
22,133,021			
10,436,985			
39,320,123			
16,405,873			
437,045,759			
123,734,890			
126,615,401			
96,008,173			
52,010,645			
495,476,193			
268,789,329		- 3,890	
163,117,810		- 3,463	
78,515,944		22,341,214	
1,931,610,719		22,333,861	
6,323,818			
	124,261,208		
	367,218,353		
	191,441,600		
3,682,813			
10,006,631	682,921,161		
3,425,003,662	716,033,661	41,811,790	7,500,000

75,113
58,776
215,485
1,710
24,234
285,963
14
18,710
3,051
126,221
8,156
230,735
283,620
213,349
46,811

Interest on public debt 1977-78—Concluded

	Interest due dates	Period	Rate of interest	Amount of principal	Total interest on public debt
			%	\$	\$
OTHER LIABILITIES—Concluded					
<i>External—Concluded</i>					
<i>Deposits and Trust Account—Concluded</i>					
Indian band funds	March 31	various	various	138,363,778	10,205,825
Indian compensation fund	March 31	1 year	various	131,863	11,685
Indian rental suspense accounts	various	various	various	9,056,457	247,284
Indian savings accounts	March 31	1 year	various	1,893,559	123,036
Medical Research Council	March 31—Sept 30	1 year	various	78,575	5,098
Post Office guarantee fund—cash	Sept 30—Mar 31	1 year	various	85,717	3,410
Maritime pollution claims fund	June 30—Sept 30		various		1,707,412
	Dec 31—Mar 31	1 year	various	46,936,174	1,792,759
Western grain stabilization account	various	1 year	various	190,773,301	8,603,322
Mackenzie King trust account	March 31	1 year	9.28	276,539	20,880
Indian special account					
Strathcona trust fund	May 15—Nov 15	1 year	various	500,000	34,212
					24,346,871
<i>Class C and D Crown corporations deposits—</i>					
Atomic Energy of Canada Limited	various	various	various	20,000,000	41,041
Crown Assets Disposal Corporation	various	various	various	500,000	36,261
Export Development Corporation	various	various	various	20,000,000	1,406,750
					1,484,052
<i>Balances to the credit of revolving funds, departments, and agencies designated as departments and class B Crown corporations—</i>					
National Museums purchase account	various	1 year	various	1,288,704	198,327
National Museums—trust account	various	1 year	various	893,689	9,400
Custodian administration	various	various	various	1,200,848	61,540
R.C.M.P. benefit fund	March 31	1 year	various	654,646 ⁽⁴⁾	15,501
Ontario Blue Cross	various	various	various		19,596
Veterans Affairs trust fund	various	various	various		118
					304,482
Total Deposit and trust accounts					26,135,405
<i>Internal</i>					
<i>Annuity, insurance and pension accounts—</i>					
Canada Pension Plan Account	various	various	various	13,018,825,122	27,119,881
Unemployment Insurance Commission	various	1 year	various		10,309,529
Annuities agents pension accounts	June 30—Sept 30				1,889
	Dec 31—March 31	1 year	4		1,918
Government annuities	March 31	1 year	7	1,231,923,835	83,489,726
Canadian forces superannuation account	June 30—Sept 30			7,538,718,268	255,475,625
	Dec 31—Mar 31	1 year	various		274,215,783
Death benefits account—regular forces	June 30—Sept 30				1,033,985
	Dec 31—Mar 31	1 year	various	30,216,093	1,080,452
Members of Parliament retiring allowances accounts	various	1 year	6		615,325
<i>Royal Canadian Mounted Police—</i>					
dependents pension account	March 31	1 year	4	9,396,522	666,310
Superannuation account	June 30—Sept 30	1 year	various	682,431,980	21,081,970
	Dec 31—March 31	1 year	various		23,551,161
<i>Death benefit accounts—</i>					
Public Service	June 30—Sept 30				1,988,677
	Dec 31—Mar 31	1 year	various		2,252,266
Public service superannuation account	June 30—Sept 30				298,031,326
	Dec 31—Mar 31				317,643,798
Supplementary retirement benefits account	June 30—Sept 30	1 year	various		9,026,136
	Dec 31—Mar 31	1 year	various		11,618,221
Total—Annuity, insurance and pension account					1,339,203,978
Total other liabilities					1,365,339,383
Total Interest on the public debt					5,540,688,496

⁽¹⁾ Converted to \$1 US = \$1.1339 Canadian.⁽²⁾ Term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only, at the option of the Minister of Finance.⁽³⁾ Interest on this balance is distributed to the provinces of Ontario and Quebec on a basis of population.⁽⁴⁾ Does not include amount invested in bonds.

Interest	Discount charged to expenditures	Commission and remunerations charges to expenditures	Premiums (-)
\$	\$	\$	\$
10,205,825			
11,685			
247,284			
123,036			
5,098			
3,410			
1,707,412			
1,792,759			
8,603,322			
20,880			
34,212			
24,346,871			
41,041			
36,261			
1,406,750			
1,484,052			
198,327			
9,400			
61,540			
15,501			
19,596			
118			
304,482			
26,135,405			
27,119,881			
10,309,529			
1,889			
1,918			
83,489,726			
255,475,625			
274,215,783			
1,033,985			
1,080,452			
615,325			
666,310			
21,081,970			
23,551,161			
1,988,677			
2,252,266			
298,031,326			
317,643,798			
9,026,136			
11,618,221			
1,339,203,978			
1,365,339,383			
4,790,343,045	716,033,661	41,811,790	7,500,000

Unamortized Loan Flotation Cost Account

Loans marketable bonds	Rate of interest	Total discount and commission at time of issue	Discount	Commission	Total	Accumulated amortization at beginning of the year	
						Discount	Commission
	%	\$	\$	\$	\$	\$	\$
Marketable Bonds							
T 13 1954-79	3¼	2,567,400		2,567,400	2,258,947		2,258,947
T 15 1956-98	3¼	8,026,106	7,500,000	526,106	4,790,361	4,477,815	312,546
T 29 1958-83	4½	26,137,620		26,137,620	18,812,969		18,812,969
T 38 1960-76	5½	915,662		915,662	915,662		915,662
AT 14 1962-80	5½	3,085,500	2,400,000	685,500	2,558,442	2,282,993	275,449
NY 1962-87	5 (US dollars)	403,652		403,652	389,497		389,497
AT 21 1963-88	5	1,750,000	1,000,000	750,000	898,333	513,698	384,635
CT 9 1964-88	5	2,248,650		373,650	1,124,325		187,012
CT 12 1964-90	5¼	4,463,550	2,906,250	1,557,300	1,981,072	1,290,157	690,915
CT 26 1966-80	5½	369,200		369,200	291,379		291,379
F 3 1966-80	5½	4,233,610	3,200,000	1,033,610	2,965,752	2,241,500	724,252
F 6 1966-92	5¼	5,411,335	4,375,000	1,036,335	1,971,209	1,595,378	375,831
F 12 1967-90	5¼	4,424,400	3,750,000	674,400	1,725,037	1,460,940	264,097
NY 1968-88	6½ (US dollars)	1,216,337	270,270	946,067	953,014	211,812	741,202
F 33 1968-95	6½	1,926,658	1,250,000	676,658	535,183	346,933	188,250
F 41 1969-78	8	312,510		312,510	234,382		234,382
F 47 1977-86	8						
F 52 1970-77	7	1,552,920		1,552,920	1,238,769		1,238,769
F 61 1971-89	6¼	2,436,712	1,500,000	936,712	693,786	426,358	267,428
F 63 1971-76	5½	5,179,175	3,850,000	1,329,175	4,667,323	3,469,694	1,197,629
F 64 1971/75-80	6¼	7,030,525	5,750,000	1,280,525	2,425,119	1,863,037	562,082
F 65 1971-76	5¼	1,689,530	1,250,000	439,530	1,633,212	1,208,325	424,887
F 66 1971-79	6½	3,272,544	1,562,500	1,710,044	1,794,714	857,575	937,139
F 67 1971-76	6¼	957,015		957,015	893,214		893,214
F 71 1971-79	5¼	2,389,720	1,687,500	702,220	1,281,985	905,439	376,546
F 72 1972-77	6½	5,448,082	4,443,750	1,004,332	3,840,397	2,987,187	853,210
F 74 1972-77	7	2,021,712		2,021,712	1,506,451		1,506,451
F 76 1973-78	7¼	499,925		499,925	249,963		249,963
F 77 1973/4/75-76	7	317,577	200,000	117,577	105,846		89,773
F 78 1973-80	7½	1,518,620		1,518,620	497,035		497,035
F 80 1974-79	7	4,653,840	4,062,500	591,340	1,861,536	1,624,819	236,717
F 83 1974-77	9¼	1,608,815		1,608,815	1,084,635		1,084,635
F 85 1974/75-94	9½	4,356,706	2,500,000	1,856,706	265,499	82,951	182,548
F 85 1977-94	9½						
F 86 1974-78	9¼	977,750		977,750	419,036		419,036
F 88 1974/75-78	7½	574,444		574,444	212,268		212,268
F 89 1975-76	6¼	1,392,337	1,100,000	292,337	491,413	388,269	103,144
F 90 1975-79	7½	6,129,120	4,500,000	1,629,120	957,965	681,631	276,334
F 92 1975-78	7½	778,537	750,000	28,537	197,933	190,878	7,055
F 93 1975-78	9	1,076,195	800,000	276,195	230,613	171,733	58,880
F 95 1975-80	9	2,587,640	2,000,000	587,640	258,764	199,779	58,985
F 97 1975/76-95	10	8,560,923	4,312,500	4,248,423	152,704	94,331	58,373
F 98 1975/6-78	8½	828,693	600,000	228,693	79,537	58,355	21,182
F 99 1976-81	8½	192,555		192,555	6,418		6,418
J 5 1977-80	7½						
J 6 1976-82	7¼						
J 8 1977-82	8						
J 9 1977-97	9¼						
J 10 1977-80	7½						
J 11 1977-87	8¼						
J 12 1977-82	8						
J 13 1977-99	9						
J 14 1978-83	8¼						
J 15 1978-88	8¼						
Total marketable bonds		135,523,802	69,395,270	66,128,532	69,541,472	30,674,746	38,866,726
Canada Savings Bonds							
S 25 1970-81	6¼-8	17,946,236		17,946,236	17,946,236		17,946,236
S 26 1971-80	5¼-7¼	22,005,284		22,005,284	19,362,500		19,362,500
S 27 1972-84	5½-7¼	18,249,113		18,249,113	12,496,315		12,496,315
S 28 1973-85	7-8	8,250,296		8,250,296	4,049,297		4,049,297
S 29 1974-83	9¼	55,439,471		55,439,471	15,056,444		15,056,444
S 30 1975-84	8¼-9¼	30,735,215		30,735,215	2,534,229		2,534,229
S 31 1976-85	8½-9¼						
S 32 1977-86	7-8¼						
Total Canada Savings Bonds		152,625,615		152,625,615	71,445,021		71,445,021
Premiums							
		152,625,615		152,625,615	71,445,021		71,445,021

Discount and commission on new loans			Adjustment 1977-78		Amount charged to expenditures in 1977-78			Unamortized balance at March 31, 1978		
Total	Discount	Commission	Discount	Commission	Total	Discount	Commission	Total	Discount	Commission
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								308,453		308,453
								3,235,745	3,022,185	213,560
								7,324,651		7,324,651
								527,058	117,007	410,051
								14,155		14,155
								851,667	486,302	365,365
								1,124,325	937,687	186,638
								2,482,478	1,616,093	866,385
								77,821		77,821
								1,267,858	958,500	309,358
								3,440,126	2,779,622	660,504
								2,699,363	2,289,060	410,303
								263,323	58,458	204,865
								1,391,475	903,067	488,408
								78,128		78,128
2,849,976	2,625,000	224,976			2,849,976	2,625,000	224,976			
								314,151		314,151
								1,742,926	1,073,642	669,284
								511,852	380,306	131,546
								4,605,406	3,886,963	718,443
								56,318	41,675	14,643
								1,477,830	704,925	772,905
								63,801		63,801
								1,107,735	782,061	325,674
								1,607,685	1,456,563	151,122
								515,261		515,261
								249,962		249,962
								121,958	94,154	27,804
								1,021,585		1,021,585
								2,792,304	2,437,681	354,623
								524,180		524,180
905,520		905,520			905,520		905,520	4,091,207	2,417,049	1,674,158
								558,714		558,714
								362,176		362,176
								900,924	711,731	189,193
								5,171,155	3,818,369	1,352,786
								580,604	559,122	21,482
								845,582	628,267	217,315
								2,328,876	1,800,221	528,655
								8,408,219	4,218,169	4,190,050
								749,156	541,645	207,511
								186,137		186,137
1,796,878	1,537,500	259,378			1,796,878	1,537,500	259,378			
3,523,195	2,812,500	710,695			3,523,195	2,812,500	710,695			

Unamortized Bond Flotation Cost Account—*Concluded*

Loans marketable bonds	Rate of interest	Total discount and commission at time of issue	Discount	Commission	Total	Accumulated amortization at beginning of the year	
						Discount	Commission
	%	\$	\$	\$	\$	\$	\$
Treasury Bills							
Gross balance carried forward							
at March 31, 1977		124,261,208	124,261,208				
Total discount on 1977-78 issues		750,101,554	750,101,554				
<hr/>							
Total Treasury bills		874,362,762	874,362,762				
Grant total		1,162,512,179 ⁽¹⁾	943,758,032	218,754,147	140,986,493	30,674,746	110,311,747

⁽¹⁾ Doesn't include the amount charged to expenditures for marketable bonds and Canada savings bonds.

Discount and commission on new loans			Adjustment 1977-78		Amount charged to expenditures in 1977-78			Unamortized balance at March 31, 1978		
Total	Discount	Commission	Discount	Commission	Total	Discount	Commission	Total	Discount	Commission
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
750,101,554	750,101,554				124,261,208	124,261,208				
					558,659,953	558,659,953		191,441,601	191,441,601	
750,101,554	750,101,554				682,921,161	682,921,161		191,441,601	191,441,601	
817,533,197	775,714,054	41,819,143		- 7,353	750,345,451	708,533,661	41,811,790	338,604,525	230,162,125	108,442,400

Cost of Issuing New Loans

	Dated	Printing and distribution	Advertising and publicity	Administrative expenses	Total
		\$	\$	\$	\$
Loans—					
F47—1970-86	15/02/70		907	181	1,088
F85—1974-94	01/08/76		907	181	1,088
F86—1974-78	01/04/74		5,527		5,527
F87—1974-84	01/10/74	28,257	5,527		33,784
F93—1975-78	01/04/76		5,759		5,759
F94—1975-80	01/10/75	1,881	5,759		7,640
J 2—1976-2001	01/10/76	17,971		1,335	19,306
J 5—1977-80	01/02/77	13,830	11,051	3,357	28,238
J 6—1977-82	01/02/77		916	222	1,138
J 7—1977-2002	01/02/77	658		41	699
J 8—1977-82	15/05/77	80,645	25,363	6,777	112,785
J 9—1977-97	15/05/77	124,092	28,065	7,509	159,666
J10—1977-80	01/07/77	65,944	34,581	10,007	110,532
J11—1977-87	01/07/77	72,584	22,316	6,901	101,801
J12—1977-82	15/10/77	59,973	16,660	5,632	82,265
J13—1977-99	15/10/77	75,366	16,660	5,632	97,658
J14—1978-83	01/02/78	48,174	2,703	2,067	52,944
J15—1978-88	01/02/78	40,962	2,703	732	44,397
J16—1978-81	01/04/78	21,042		1,335	22,377
Canada Savings Bonds—					
S23	01/11/68	3,672			3,672
S24	01/11/69	11,012			11,012
S25	01/11/70	15,468			15,468
S29	01/11/74	15,226			15,226
S30	01/11/75		276		276
S31	01/11/76	457,439	24,242	8,177	489,858
S32	01/11/77	560,341	3,253,626	736,932	4,550,899
Treasury bills		27,129		10,725	37,854
Revolving standby credit facility	27/12/77			50,527	50,527
US Bond—1978-83, 1978-85, 1978-98	01/04/78	189,759		168,254	358,013
Total		1,931,425	3,463,548	1,026,524	6,421,497

Servicing of Public Debt

To whom paid	Service		
		\$	\$
Sundry Banks, Canada			
	Expenses of redemption and transfer of bonds		
	Commission payable to banks for redemption of Canada savings bonds		669,555
	Other Servicing Charges		
Bank of Montreal, New York			
	Commission for cashing coupons and for paying registered interest	1,043	
Sundry banks, Canada			
	Commission for cashing coupons and for paying registered interest	1,562,800	
Sundry banks, Canada			
	Fee for Revolving Standby Credit Facility	980,498	
			<u>2,544,341</u>
			3,213,896

POST OFFICE RECONCILIATION STATEMENT

(in millions of dollars)

	Year ended March 31, 1978		Year ended March 31, 1977	
Total gross expenditure as per table 5.28		1,400		1,254
Salaries and allowances.....	1,108		895	
Less: expenditure paid from gross postal revenue—				
Postmaster and staff—				
Revenue post offices	28		26	
Semi staff offices	63		60	
Sub-post masters	14		8	
Total standard object 1	105	105	94	94
Transportation of mail.....	162	1,003	143	801
Other	112		166	
Capital expenditures	18		50	
Grants and contributions	(1)		(1)	
Less: expenditure paid from gross postal revenue—	292		359	
Postage, transit and other charges to foreign administration	14	14	9	9
Total standard object 2 to 12	278		350	
Total standard object as per "Summary of Expenditure by Standard Object"	1,281	1,281	1,151	1,151

(1) Less than \$500,000.

Educational leave costs granted under Section 57 of the Public Service terms and conditions of Employment regulations

Department and agencies	No. of Employees	Pay or allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture	19	325,616 ⁽¹⁾	3,133	15,115	18,157	1,337	3,035	366,393
Communications	12	115,494	146	3,477	3,969			123,086
Consumer and Corporate Affairs	5	52,417	4,976		12,327	897		70,617
Energy, Mines and Resources	11 ⁽²⁾	81,804 ⁽²⁾	4,568		6,764	915		94,051
Environment	72 ⁽³⁾	752,597 ⁽³⁾	12,845		56,342	2,485	4,003	828,272
External Affairs—								
Department	4 ⁽⁴⁾	41,041 ⁽⁴⁾			2,618	568		44,227
Canadian International Development Agency	13	51,980		14,613	8,820		995	76,408
Finance—								
Department	4	84,515	3,941	3,191	5,399	1,158	11,170	109,374
Anti-inflation Board	1	19,625	154	4,866	52			24,697
Auditor General	1	2,458			113	35		2,606
Indian Affairs and Northern Development	2 ⁽⁵⁾	6,149 ⁽⁵⁾			801	214		7,164
Industry, Trade and Commerce—Statistics Canada	1 ⁽⁶⁾	5,437 ⁽⁶⁾						5,437
Labour	1	6,531						6,531
Manpower and Immigration—								
Department	6	8,088 ⁽⁷⁾	216	1,237	1,260	265		11,066
Unemployment Insurance Commission	7	10,546	152		600	400		11,698
National Defence	30	265,173	2,723		4,044	1,087	4,181	277,208
National Health and Welfare	147 ⁽⁸⁾	924,070 ⁽⁸⁾	35,561		330,573	2,024	15,843	1,308,071
National Revenue—								
Taxation	1 ⁽⁹⁾	2,530 ⁽⁹⁾						2,530
Post Office	997	254,348	47,804	36,300	319,558	2,933		660,943
Public Works	8	30,399	15,473	22,945	27,769	2,262	1,533	100,381
Regional Economic Expansion	12	279,249	13,559	1,890	9,187	2,180	16,804	322,869
Secretary of State—								
Department	7	125,230		3,150	5,563	821	18,504	153,268
National Library	1	6,158						6,158
National Museums	2	11,476	680		7,210			19,366
Public Service Commission	140	755,515			38,350	737		794,602
Solicitor General—								
Department	1	4,247						4,247
Correctional Services	40 ⁽¹⁰⁾	505,094 ⁽¹⁰⁾	365	2,880	15,855	611		524,805
Royal Canadian Mounted Police	2	12,589	910					13,499
Supply and Services	4	42,180			2,184	845	4,196	49,405
Transport	16	91,285			4,260	746	103	96,394
Treasury Board	1	23,742			902	438		25,082
Urban Affairs—								
Department	3 ⁽¹¹⁾	12,070 ⁽¹¹⁾	395		1,500			13,965
National Capital Commission	1	6,120						6,120
Veterans Affairs	7	26,469			5,118	960	36	32,583
Total	1,579	4,942,242	147,601	109,664	889,295	23,918	80,403	6,193,123

Notes:

⁽¹⁾ Fifteen (15) of the above 19 employees were paid \$283,078 in salaries while on educational leave.

⁽²⁾ One (1) of the above 11 employees was paid \$22,529 in salary while on educational leave.

⁽³⁾ Five (5) of the above 72 employees were paid \$64,760 in salaries while on educational leave.

⁽⁴⁾ Employees granted leave with pay pursuant to TB 718445, March 30, 1973.

⁽⁵⁾ Two (2) employees were paid \$6,149 of salaries while on educational leave.

⁽⁶⁾ One (1) employee received an allowance of \$5,437.

⁽⁷⁾ Six (6) employees were paid \$8,088 in salaries while on educational leave.

⁽⁸⁾ Includes pay in the amount of \$145,187 for forty-seven (47) employees.

⁽⁹⁾ Expenses incurred by employee to be claimed upon completion of training.

⁽¹⁰⁾ Thirty-eight (38) of the above 40 employees were paid \$505,094 in salaries while on educational leave.

⁽¹¹⁾ Two (2) employees were paid 50% of their salary while the other 33 1/3% for a total \$12,070.

SECTION 6

**1977-78
PUBLIC ACCOUNTS**

Non-Budgetary and Foreign Exchange Transactions

CONTENTS

	<i>Page</i>
Non-budgetary transactions—	
Summary	6.2
Loans, investments and advances	6.2
Annuity, insurance and pension	6.6
Other non-budgetary transactions	6.8
Foreign exchange transactions	6.10

NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligation. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions as well as changes in the cash position, which are given in Section 7. The balances of asset and liability accounts at the beginning and end of the year and the effect of non-budgetary transactions during the year, are examined in Section 8.

TABLE 6.1

NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Loans investments and advances—						
Crown corporations	2,234	3,314	- 1,080	1,021	3,125	- 2,104
Other	2,968	2,989	- 21	2,463	2,646	- 183
	5,202	6,303	- 1,101	3,484	5,771	- 2,287
Annuity, insurance and pension accounts—						
Canada Pension Plan	2,767	2,674	93	2,461	2,363	98
Other	3,316	1,403	1,913	2,968	1,289	1,679
	6,083	4,077	2,006	5,429	3,652	1,777
Other transactions—						
Other assets	6,913	7,526	- 613	7,247	6,780	467
Other liabilities	16,397	14,923	1,474	13,017	12,073	944
	23,310	22,449	861	20,264	18,853	1,411
Total non-budgetary transactions	34,595	32,829	1,766	29,177	28,276	901

Loans, investments and advances—Crown corporations

In 1977-78, the lending institutions received \$1,801 million or 54% of the loans, investments and advances to Crown corporations and agencies. This pattern was similar to that in 1976-77 when the same five corporations noted below received 70% of all loans, investments and advances in Crown corporations. The amounts for individual corporations are shown in Table 6.2.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government and relends these sums to borrowers engaged in housing activities.

The greater part of the Corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects, and loans for public housing projects. Its borrowing for these purposes is authorized by the National Housing Act, 1954, as amended.

The Corporation also borrowed in 1977-78 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal.

The transactions described in this section which affect assets, consist mainly of loans, investments and advances to and repayments by Crown corporations and other government agencies, national, provincial and municipal bodies, and other borrowers. Transactions affecting liabilities relate to annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. The receipts and payments by main categories of non-budgetary accounts, in 1977-78 and 1976-77 other than those for unmatured debt and cash are summarized in Table 6.1.

Export Development Corporation

The Export Development Corporation borrows under the Export Development Act, which aims at facilitating and developing trade between Canada and other countries.

Farm Credit Corporation

The Farm Credit Corporation borrows to make loans to farmers and to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Federal Business Development Bank

The Federal Business Development Bank promotes and assists the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training information and advice.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital work programs. These advances are now being repaid.

TABLE 6.2

LOANS, INVESTMENTS AND ADVANCES—CROWN CORPORATIONS

(in millions of dollars)

Corporation	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
Lending institutions—						
Central Mortgage and Housing Corporation	367	899	— 532	359	1,196	— 837
Export Development Corporation	134	218	— 84	107	309	— 202
Farm Credit Corporation	95	392	— 297	84	361	— 277
Federal Business Development Bank	51	292	— 241	13	320	— 307
Canada Deposit Insurance Corporation	10		10			
Municipal Development and Loan Board—Advances	10		10	11		11
	667	1,801	— 1,134	574	2,186	— 1,612
All other Crown corporations—						
Air Canada	6	3	3	95	12	83
Atomic Energy of Canada Limited	445	361	84	61	217	— 156
Canadian National Railways	15	114	— 99	36	76	— 40
Petro-Canada		150	— 150		257	— 257
Other—						
Transport, communications and other services—						
National Harbours Board	7	19	— 12	1	16	— 15
Northern Transportation Company Ltd	1		1	25	25	
St Lawrence Seaway Authority	631	631		32	32	
Canadian Broadcasting Corporation	2		2			
Teleglobe Canada	3		3	3		3
Northern Canada Power Commission	14	14		7	28	— 21
Processing, marketing and sales—						
Canadian Dairy Commission	247	116	131	103	119	— 16
Canadian Film Development Corporation	19	18	1	5	4	1
Canadian Saltfish Corporation	10	6	4	10	12	— 2
Freshwater Fish Marketing Corporation	43	47	— 4	11	12	— 1
Uranium Canada Limited	91		91	39	101	— 62
Crown Assets Disposal Corporation				1	1	
Loto Canada				5	5	
Development and maintenance—						
Cape Breton Development Corporation	24	24		4	8	— 4
National Capital Commission	2	2		2	10	— 8
Manufacturing and construction—						
Eldorado Nuclear Limited	4	4		4	4	
Royal Canadian Mint	3	4	— 1	3		3
	1,567	1,513	54	447	939	— 492
Total Crown corporations	2,234	3,314	— 1,080	1,021	3,125	— 2,104

Loans, investments and advances—Crown corporations outstanding at March 31, 1978 are discussed in the Section "Asset and Liability Accounts".

Air Canada

The main objective of Air Canada is to establish, operate and maintain air lines or regular services of aircraft of all kinds, to carry on the business of transporting mail, passengers and goods by air.

Atomic Energy of Canada Limited

The main objective of Atomic Energy of Canada Limited is to develop atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long term Canadian needs for low cost energy and will be commercially attractive to other countries and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation has other objectives such as the operation of major atomic power facilities, the provision of services to support the research and development program, the provision of power reactor design, testing and marketing services for the commercial use of atomic energy, operating prototype and demonstration plants that may be constructed to demonstrate the commercial viability of nuclear power systems.

Atomic Energy of Canada Limited owns and operates heavy water production plants to supply Canadian and export needs.

Canadian National Railways

The main objective of Canadian National Railways is to construct, maintain and operate railway lines, branches and extensions.

Under the terms of Section 6(1) of the Canadian National Railways Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4% preferred stock of the company. During 1977-78, the government invested \$46 million in such stock.

The Canadian National Railways also obtains interim financing to cover its operating deficit.

Petro-Canada

The objective of Petro-Canada is to increase Canada's energy supply from competitive sources by (a) engaging in and encouraging exploration for oil and gas, especially in frontier areas; (b) undertaking pilot programs and feasibility studies aimed at accelerating exploration and development activity; and (c) undertaking and assisting energy research and development.

Other Crown corporations

Loans, investments and advances in other Crown corporations represent 27% of the total before repayment in 1977-78, of which the major items were Canadian Dairy Commission and Uranium Canada Limited.

Canadian Dairy Commission

The Canadian Dairy Commission promotes the achievement of a sound, healthy and viable dairy industry by (a) fostering development of dairy farms into viable units in size and efficiency; (b) improving the quality of dairy production; (c) providing consumers with a continuous and adequate supply of high quality dairy products; and (d) encouraging modernization of the entire industry through dissemination of information and the administration of the price support programs.

Uranium Canada Limited

Uranium Canada is acting as Canada's agent in the transactions of purchases and sales of uranium concentrates.

TABLE 6.3

LOANS TO PROVINCIAL AND TERRITORIAL GOVERNMENTS

(in millions of dollars)

Provinces and territories	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Newfoundland	37	40	- 3	27	27	
Nova Scotia	22	13	9	10	14	- 4
Prince Edward Island	1	13	- 12	1		1
New Brunswick	6	23	- 17	9	7	2
Quebec	21	59	- 38	48	37	11
Ontario	3		3	33		33
Manitoba	11	55	- 44	5	63	- 58
Saskatchewan	74	97	- 23	25	73	- 48
Alberta	2	1	1	2	1	1
British Columbia	3		3	6	2	4
Northwest Territories	6	4	2	3	5	- 2
Yukon Territory	1	5	- 4	1	3	- 2
Total provinces and territories	187	310	- 123	170	232	- 62

Loans to provincial and territorial governments outstanding at March 31, 1978 are discussed in the Section "Asset and Liability Accounts".

Loans to Provincial and Territorial Governments

Loans to these governments, are shown in Table 6.3. The total of these loans rose by 31% from \$232 million in 1976-77 to \$303 million in 1977-78.

Loans to Provinces

The provinces received loans from the Department of Finance, to assist them in the creation of employment, and the Department of Regional Economic Expansion provided assistance for a wide range of projects necessary to economic expansion and social adjustment. Their loans are provided to the provinces by the Department of Energy, Mines and Resources, Environment and Transport.

Loans to Territories

The objectives of the loans granted by the Department of Indian Affairs and Northern Development are (a) the establishment or expansion of small businesses; (b) the making of second mortgage loans to the residents; (c) the making of loans to municipalities and school districts for capital projects.

Loans to National Governments, including Developing Countries

The greater part of all sums loaned to national governments consists of special loan assistance to developing countries.

The amounts loaned to or repaid by national governments are shown in Table 6.4.

Belgium, France and The Netherlands

Loans to these countries were authorized under the Export Credits Insurance Act, Section 23 and various orders in council, to assist them in the purchasing of goods in Canada.

Jamaica

The loans to the Government of Jamaica aim to provide economic assistance to this country.

United Kingdom

The loans were authorized under the United Kingdom Financial Agreement Act, 1946, for the purpose of (a) facilitating purchases by the United Kingdom of goods and services in Canada; (b) assisting in making it possible for the United Kingdom to meet a transitional post-war deficit in its current balance of payments; (c) maintaining adequate reserves of gold and dollars and (d) assuming the obligations of multilateral trade.

TABLE 6.4

LOANS TO NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

(in millions of dollars)

Country	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
Belgium				2		2
France	9		9	8		8
Netherlands				5		5
Jamaica					25	— 25
United Kingdom	23		23	38	38	
Miscellaneous—Special loan assistance—Developing countries	236	220	16	3	184	— 181
Total loans to national governments	268	220	48	56	247	— 191

Loans to national governments outstanding at March 31, 1978 are discussed in the Section "Asset and Liability Accounts".

Other Loans, Investments and Advances

Loans, investments and advances to individuals, businesses and other bodies in Canada, are shown in Table 6.5.

Veterans' Land Act Fund

The Veterans' Land Act Fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of World War II and Korea, under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing.

Partly offsetting these advances is the allowance for conditional benefits which consists of amounts charged to budgetary expenditure, beginning with the year 1945-46, to cover 1/10 of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the allowance and credited to the advances.

Canadair Limited

The investment in Canadair was effected by the purchase of shares and notes and loans for the financing of water bombers.

Panarctic Oils Limited

The investment in Panarctic Oils Limited was established by Vote L52b, Appropriation Act No. 1, 1970, to maintain Canada's equity of 45% in the company.

TABLE 6.5

OTHER LOANS, INVESTMENTS AND ADVANCES

(in millions of dollars)

	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (—)	Receipts and other credits	Payments and other charges	Net receipts or payments (—)
Veterans' Land Act Fund	52	11	41	53	18	35
Allowance for conditional benefits	2	6	— 4	2	5	— 3
	54	17	37	55	23	32
Government controlled corporations—						
Canadair Limited	1	2	— 1	5	20	— 15
Canadian Development Corporations					10	— 10
Consolidated Computer Incorporated					13	— 13
De Havilland Aircraft of Canada Limited					4	— 4
	1	2	— 1	5	47	— 42
Government interest in other private sector enterprises—						
Panarctic Oils Limited				80	10	70
Telesat Canada				8		8
Other	19	10	9	29	14	15
	19	10	9	117	24	93
Inactive loans						
Miscellaneous loans—						
Loans and accountable advances	2,422	2,408	14	2,041	2,047	— 6
Other	17	22	— 5	19	26	— 7
	2,439	2,430	9	2,060	2,073	— 13
	2,513	2,459	54	2,237	2,167	70

Other loans, investments and advances outstanding at March 31, 1978 are discussed in the section "Asset and Liability Accounts".

Annuity, Insurance and Pension Accounts

Table 6.6 summarizes the transactions of the Canada Pension Plan Account, the superannuation accounts, the govern-

ment annuities and a number of smaller insurance and pensions accounts.

TABLE 6.6

ANNUITY, INSURANCE AND PENSIONS ACCOUNTS (in millions of dollars)

	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Canada Pension Plan ⁽¹⁾	2,767	2,674	93	2,461	2,363	98
Superannuation Accounts—						
Public Service	1,181	287	894	1,116	280	836
Canadian Forces	741	208	533	739	190	549
Royal Canadian Mounted Police	117	8	109	94	6	88
	2,039	503	1,536	1,949	476	1,473
Unamortized portion of actuarial deficiencies	829	616	213	784	677	107
	2,868	1,119	1,749	2,733	1,153	1,580
Government annuities	87	96	- 9	92	93	- 1
Other	361	188	173	143	43	100
	6,083	4,077	2,006	5,429	3,652	1,777

⁽¹⁾ Includes \$1,569 million in 1977-78 and \$1,489 million in 1976-77 of provincial government securities purchased by the Canada Pension Plan Investment Fund.

Canada Pension Plan Account

The Canada Pension Plan was established by the Canada Pension Plan Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8% of income on earnings of employees, with matching contributions by employers, and by contributions of 3.6% of the income of self-employed persons, (subject to a maximum payment of \$169.20). Contributions are payable by employees and self employed persons earning over \$1,000 per year. The Plan also receives investment income. The rise in investment income was mainly a result of the increased investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers and to orphans, or as a lump sum death benefit, and disability pensions. Retirement pensions were payable at their full rate January 1, 1976, ten years after the Plan first received contributions.

The pensions, other benefits and expenses of the Plan are as yet, still small in relation to receipts. The greater part of the Plans' receipts is invested in bonds issued by the provincial governments to the Canada Pension Plan Investment Fund under the legislation governing the Plan which provides that funds not required for benefits and expenses in the following three-month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums not borrowed by the provinces are invested in bonds of Canada. Placements in 1977-78 were \$1,569 million of provincial bonds and \$11 million of bonds of the Government of Canada compared with \$1,489 million and \$11 million respectively in 1976-77. The remaining balances of \$87 million in 1976-77 and \$82 million in 1977-78 were placed on deposit with the Receiver General.

TABLE 6.7

TRANSACTIONS OF THE CANADA PENSION PLAN ACCOUNT (in millions of dollars)

	1977-78	1976-77
Receipts and other credits—		
Contributions—		
Employee and employer	1,846	1,684
Investment income	894	750
Other receipts	27	27
	2,767	2,461
Payments and other charges—		
Benefits	1,059	833
Expenses	46	41
	1,105	874
Surplus of receipts or payments (-)	1,662	1,587
Disposal of available funds—		
Purchases of bonds—		
Provincial	1,569	1,489
Canada	11	11
Deposits with Receiver General	82	87
Net increase or decrease (-)	1,662	1,587
Add—Balance at beginning of year	11,357	9,770
Balance at end of year	13,019	11,357

Superannuation Accounts

The superannuation accounts include the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account. These accounts are credited with contributions from personnel, matching contributions from the government, and other government contributions related to actuarial liability adjustments determined by periodical actuarial examinations, and interest. The debits were payments of pensions, matured annuities, commuted values, death benefits, premium and refund withdrawals.

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiency adjustments in the three superannuation accounts. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1977, for the Public Service superannuation account, December 31, 1975, for the Canadian Forces superannuation account, and December 31, 1979, for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiencies revealed will be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the years for which the reports are laid before Parliament. The cost of benefits payable under the superannuation acts as a result of the authorisation of salary increases, is credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies, and amortized to budgetary expenditure over a period of five years commencing in the year in which the increases are authorized.

Amendments to the superannuation regulations provide for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provided that the amount by which the interest calculated at the revised rate

exceeds the amount of interest calculated at the rate used in the latest actuarial report may be used to reduce the amortization of actuarial deficiencies in budgetary expenditures.

The unamortized portion of the actuarial deficiency in the Public Service superannuation account was \$764 million compared with \$841 million at March 31, 1977. During the year, \$306 million was charged thereto as salary increases and \$383 million was amortized as a charge to budgetary expenditure, to which \$279 million of interest on public debt was credited.

The unamortized portion of the actuarial deficiency in the Canadian Forces superannuation account was \$664 million compared with \$811 million at March 31, 1977. During the year \$264 million was charged thereto as salary increases and \$411 million was amortized as a charge to budgetary expenditure, to which \$240 million of interest on public debt was credited.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$82 million compared with \$71 million at March 31, 1977. During the year, \$46 million was charged thereto as salary increases and \$35 million was amortized as a charge to budgetary expenditure, to which \$20 million of interest on public debt was credited.

TABLE 6.8

TRANSACTIONS OF SUPERANNUATION ACCOUNTS
(in millions of dollars)

	1977-78				1976-77			
	Public Service	Canadian Forces	Royal Canadian Mounted Police	Total	Public Service	Canadian Forces	Royal Canadian Mounted Police	Total
Receipts and other credits—								
Contributions—								
Employees—								
Government.....	263	67	17	347	230	63	15	308
Crown corporations	22			22	18			18
Government.....	229	119	30	378	186	114	26	326
Crown corporations	21			21	18			18
Interest.....	336	290	24	650	297	265	20	582
Actuarial liability adjustment	306	264	46	616	348	296	33	677
Other	4	1		5	19	1		20
	1,181	741	117	2,039	1,116	739	94	1,949
Payments and other charges—								
Annuities.....	258	199	7	464	220	181	5	406
Withdrawal of contributions	25	8	1	34	25	7		32
Other	4	1		5	35	2		37
	287	208	8	503	280	190	5	475
Excess of receipts over payments	894	533	109	1,536	836	549	89	1,474
Balance of fund brought forward	8,148	7,006	576	15,730	7,312	6,457	487	14,256
Balance at credit of fund	9,042	7,539	685	17,266	8,148	7,006	576	15,730

Government annuities account

The Government Annuities Act provides that an account shall be kept of all moneys received and paid out under the provisions of the Act. The credits consist of premiums, funds reclaimed from Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years revenue to cover the actuarial deficit. Debits were comprised of matured annuities, the commuted value of death benefits, premium refunds and premium withdrawal payments.

Other insurance and pension accounts

There are a number of other insurance and pension accounts operated by the Government. Transactions on behalf of the Public Service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of the transactions of these accounts.

Other Non-Budgetary Transactions

Cash in transit

Cash in transit includes the Receiver General current deposits in banks in Canada and other countries, non-interest-bearing special deposits, other special deposits in the hands of fiscal agents of the Government for the purchase or redemption of government securities and payment of interest, money in transit from the public officers, postmasters and others on March 31, 1978.

Unemployment Insurance Account

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service, subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services, and persons earning over \$7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented June 23, 1971, replaced the former Act. Under the new Act, the exceptions noted above were removed and all employment in Canada (with minor exceptions) is insurable effective January 2, 1972.

The new Act also authorized the establishment, in the accounts of Canada, of an account to be known as the Unemployment Insurance Account and directed that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act, on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission, shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Maximum weekly employee premiums were \$3.60 in 1977 and 1978 depending upon the contributor's income. For the same periods, maximum weekly benefits were \$147.00 and \$160.00.

To finance the 1977-78 operations in the Account, temporary advances of \$190 million were made by the government.

TABLE 6.9

TRANSACTIONS OF THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1977-78	1976-77
Receipts and other credits—		
Contributions—		
Employee and employer.....	2,595	2,528
Government	1,377	1,722
Investment income	10	11
Non-interest-bearing advances from the government	190	
	<u>4,172</u>	<u>4,261</u>
Payments and other charges—		
Benefits	4,121	3,456
Expenses	241	212
Interest on loans		2
Repayments of advances—		
Interest-bearing advances		70
Non-interest-bearing advances		320
	<u>4,362</u>	<u>4,060</u>
Surplus of receipts or payments (-)	- 190	201
Deposits with Receiver General	- 190	201
Net increase or decrease (-)	- 190	201
Add—Balance at beginning of year	34	- 167
Balance at end of year	- 156	34

Other Liabilities

Other liabilities are: interest and matured debt, accounts payable and accrued salaries, outstanding cheques, warrants and money orders, provincial tax collection agreements account, undisbursed balances of appropriations to special accounts, deposit and trust and securities held in trust accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During 1977-78 the Government of Canada collected \$6,014 million of provincial income taxes on behalf of provincial governments of which \$5,216 million were personal income tax and \$798 million were corporation income tax. In the same period, payments to the provinces of \$5,684 million were \$330 million less than receipts. This amount is reduced to a final balance of \$259 million by the recovery of the overpayment of \$71 million which was classified as loans to provinces at the end of 1976-77.

The other non-budgetary transactions are shown in Table 6.10.

TABLE 6.10

OTHER NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Other assets—						
Cash in transit	838	1,026	- 188	669	838	- 169
Unemployment Insurance Account—						
Interest-bearing advances				70		70
Non-interest-bearing advances		190	- 190	320		320
Operating account	4,172	4,362	- 190	4,261	4,060	201
Provincial tax collection agreements account	71		71		71	- 71
Working capital advances to revolving funds and departments	1,765	1,881	- 116	1,875	1,759	116
Unamortized bond flotation costs	67	67		52	52	
	6,913	7,526	- 613	7,247	6,780	467
Other liabilities—						
Interest and matured debt	4,807	3,903	904	3,598	2,902	696
Accounts payable and accrued salaries	1,187	1,708	- 521	1,708	1,085	623
Outstanding cheques, warrants and money orders	2,021	1,389	632	1,389	1,750	- 361
Provincial tax collection agreements account	5,943	5,684	259	4,456	4,506	- 50
Undisbursed balances of appropriations to special accounts	65	51	14	146	202	- 56
	14,023	12,735	1,288	11,297	10,445	852
Deposit and trust accounts	2,178	2,036	142	1,468	1,400	68
Securities held in trust	94	62	32	77	64	13
Cash deposit and trust bank accounts	3	3		21	20	1
	2,275	2,101	174	1,566	1,484	82
Other	99	87	12	154	144	10
	16,397	14,923	1,474	13,017	12,073	944
Total	23,310	22,449	861	20,264	18,853	1,411

FOREIGN EXCHANGE TRANSACTIONS

Exchange Fund Account and International Monetary Fund

Foreign exchange reserve transactions, shown in Table 6.11, consist of advances to the Exchange Fund Account to enable it to acquire foreign currency, repayments of such advances by the Exchange Fund Account and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (SDR's) and the issue and redemption of non-interest-bearing notes. These transactions are undertaken either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involved conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.⁽¹⁾

In 1977-78, debits consisted of advances to the Exchange Fund Account in the amount of \$18,975 million and a revaluation adjustment of \$133 million in respect of the Special Drawing Right holdings, while repayments were \$19,356 million resulting in a net decrease of \$248 million. The advances of \$18,975 million included \$750 million US valued at \$850 million Cdn (\$1 US = \$1.1339 Cdn). Transactions with the International Monetary Fund included revaluation adjustments totaling \$310 million due to the depreciation of the Canadian dollar to March 31, 1978. Canada's capital subscription is set in SDR units of the account so that when the Canadian dollar depreciates additional Canadian dollars must be supplied to the Fund to maintain value of the Canadian dollar holdings in terms of SDRs and when the Canadian dollar appreciates the converse applies. Obligations totaling \$159 million were incurred for this reason in 1977-78 and Canada's subscription was revalued by a further \$151 million

⁽¹⁾ The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are held by the Bank and are therefore not included in the accounts of the Government of Canada.

to recognize the increase in the Canadian dollar value of that portion of the subscription which is not offset by IMF holdings of Canadian dollars.

If the fund does not require a currency, a portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

Non-interest-bearing notes were increased by a net amount of \$260 million⁽²⁾ due mainly to other countries' dealings in Canadian dollars with the Fund.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the year, however the historically recorded amount of \$370 million of SDR's was revalued by \$133 million resulting in a March 31, 1978, balance of \$503 million to reflect current exchange rates. These SDR's were in turn advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1977-78. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to decrease advances of the Government of Canada by \$197 million in 1977-78 as compared with a net decrease of \$1,283 million in 1976-77.

Other Foreign Transactions

The non-interest-bearing notes payable include portions of Canada's quota in the capital of international agencies not covered by securities. The unmatured debt payable in foreign currency is payable in US dollars.

⁽²⁾ \$111 million of this amount represents an accrued liability in respect of the maintenance of value payment, paid in this amount on April 28, 1978-79.

TABLE 6.11

FOREIGN EXCHANGE TRANSACTIONS (in millions of dollars)

	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net receipts or payments (-)	Receipts and other credits	Payments and other charges	Net receipts or payments (-)
Exchange Fund Account—						
Advances	19,356	19,108	248	13,851	12,314	1,537
International Monetary Fund—						
Revaluation of capital subscriptions	47	357	- 310	110		110
Non-interest-bearing notes	311	51	260		364	- 364
	358	408	- 50	110	364	- 254
Other transactions—						
Subscriptions to capital, working capital advances, loans and investments in international organizations	2	254	- 252	2	267	- 265
Non-interest-bearing notes payable to international organizations	175	102	73	171	65	106
Special Drawing Rights	133		133			
Unmatured debt payable in foreign currency	855		855		2	- 2
	20,879	19,872	1,007	14,134	13,012	1,122

SECTION 7

1977-78 PUBLIC ACCOUNTS

Financing Operations of the Government, Public Debt and Cash Position

CONTENTS

	<i>Page</i>
Financing Operations of the Government—	
Summary	7.2
Marketable bonds	7.3
Treasury bills	7.4
Non-marketable bonds	7.4
Public Debt—	
Summary	7.5
Liabilities	7.6
Net recorded assets	7.6
Net debt	7.6
Interest rates	7.7
Cash Position—	
Change in cash position	7.8
Cash balances of Canadian dollar deposits	7.9
Cash balances in foreign currencies	7.9

FINANCING OPERATIONS OF THE GOVERNMENT

In 1977-78, the Government of Canada issued \$41,342 million and retired \$32,294 million of bonds, Treasury bills and notes payable, and, in addition, increased its holding of unmatured debt by \$21 million. These operations provided \$9,027 million as compared with \$4,810 million in 1976-77, to finance operations and to increase cash balances.

As shown in Table 7.1, there were net sales of \$3,439 million of marketable bonds, \$1,707 million of Canada savings

bonds, \$12 million of non-marketable bonds issued to the Canada Pension Plan investment fund, and \$3,040 million of Treasury bills.

During 1977-78, the Government entered into a 7 year Revolving Standby Credit Facility Agreement for \$1,500 million US with the Canadian chartered banks. An amount of \$750 million US, equivalent to \$850 Cdn, was borrowed.

TABLE 7.1

TRANSACTIONS IN BONDS, TREASURY BILLS AND NOTES

(other than bonds redeemed by holders after maturity)
(in millions of dollars)

UNMATURED DEBT	1977-78			1976-77		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds	6,501	3,062	3,439	5,436 ⁽¹⁾	3,171 ⁽¹⁾	2,265
Canada savings bonds	2,814	1,107	1,707	2,210	1,423	787
Special non-marketable bonds	12		12	10		10
Treasury bills	31,165	28,125	3,040	23,395	21,635	1,760
Notes payable to Canadian banks	850		850			
Total unmatured debt transactions	41,342	32,294	9,048	31,051	26,229	4,822
Less: Government's holdings of unmatured debt—						
Marketable bonds	2		- 2		3	3
Canada savings bonds held on account of employees	7		- 7	5		- 5
Special non-marketable bonds issued to Canada Pension Plan investment fund	12		- 12	10		- 10
Total transactions in unmatured debt held by outside parties	41,321	32,294	9,027	31,036	26,226	4,810
Less: Unmatured debt payable in foreign currency	855		855		2	2
Total transactions in unmatured debt payable in Canadian currency	40,466	32,294	8,172	31,036	26,224	4,812

Discount on marketable bonds issued in 1977-78 is \$33 million as compared to \$22 million in 1976-77. Discount on Treasury bills was \$750 million compared to \$642 million for 1976-77.

⁽¹⁾ Adjusted to reflect the exchange of bonds in the amount of \$593,943,500 in respect of F83, F74 and F84, F75.

Marketable bonds

As shown in Table 7.2, there were seven issues of bonds payable in Canadian dollars during the year. The proceeds were used partly to redeem maturing debt. The table shows no

significant change in interest rates on the new issues.

For bonds payable in currencies other than Canadian dollars, all operations during the year were retirements.

TABLE 7.2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1977-78
(in millions of dollars)

DATE OF OPERATION	New loans issued				Loans retired				Net issue or retirement (-)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—1977									
April 1	F47	8	1977-86	175.0	F72	6½	1974-77	675.0 ⁽³⁾	
	F85	9½	1977-94	175.0					
	J5	7½	1977-80	225.0					
	J6	7¾	1977-82	375.0					
				950.0				675.0	275.0
May 15	J5	7½	1977-80	125.0					
	J8	8	1977-82	275.0					
	J9	9¼	1977-97	200.0					
				600.0					600.0
July 1	J8	8	1977-82	325.0	F74	7	1972-77	648.8 ⁽³⁾	
	J9	9¼	1977-97	325.0					
	J10	7½	1977-80	125.0					
	J11	8¼	1977-87	225.0					
				1,000.0				648.8	351.2
Sept. 1	J8	8	1977-82	300.0	F52	7	1970-77	500.0 ⁽³⁾	
	J9	9¼	1977-97	375.0					
	J10	7½	1977-80	125.0					
	J11	8¼	1977-87	200.0					
				1,000.0				500.0	500.0
Oct. 15	J10	7½	1977-80	50.0					
	J12	8	1977-82	250.0					
	J13	9	1977-99	350.0					
				650.0					650.0
Dec. 15	J10	7½	1977-80	50.0					
	J11	8¼	1977-87	100.0					
	J12	8	1977-82	225.0					
	J13	9	1977-99	375.0					
				750.0					750.0
1978									
Jan. 15					T5	3¾	1958-78	207.9 ⁽³⁾	- 207.9
Feb. 1	J9	9¼	1978-97	300.0	F89	6¼	1975-78	275.0 ⁽³⁾	
	J10	7½	1978-80	125.0	F92	7½	1975-78	75.0 ⁽³⁾	
	J14	8¼	1978-83	350.0	F93	9	1975-78	6.3 ⁽³⁾	
	J15	8¾	1978-88	125.0					
				900.0				356.3	543.7
March 28					AT14	5½	1962-80	3.4 ⁽¹⁾	
					CT26	5½	1966-80	3.6 ⁽¹⁾	
					F3	5½	1966-67-80	1.3 ⁽¹⁾	
					F85	9½	1974-75-94	3.5 ⁽¹⁾	
					J2	9½	1976-2001	1.7 ⁽¹⁾	
					J7	8¾	1977-2002	4.5 ⁽¹⁾	
					J9	9¼	1978-97	6.0 ⁽¹⁾	
						9	1977-99	5.4 ⁽¹⁾	
								29.4	- 29.4
Various	F57	8	1978-85	.5 ⁽⁴⁾	F76	7¾	1973-78	.5 ⁽⁴⁾	
	F87	9¼	1978-84	312.3 ⁽⁴⁾	F86	9¼	1974-78	312.3 ⁽⁴⁾	
	F94	9	1978-80	329.7 ⁽⁴⁾	F93	9	1977-78	329.7 ⁽⁴⁾	
				642.5				642.5	
				6,492.5				3,059.9	3,432.6
Payable in other currencies—1977									
April 15					US	5	1962-87	.8 ⁽²⁾	
October 15					US	5	1962-87	.9 ⁽²⁾	
March 31	US	5	1962-87	8.4 ⁽⁵⁾					
				8.4				1.7	6.7
				6,500.9				3,061.6	3,439.3

⁽¹⁾ Purchased and cancelled. ⁽²⁾ Redeemed. ⁽³⁾ Matured. ⁽⁴⁾ Exchange of bonds. ⁽⁵⁾ Revaluation adjustment.

Treasury bills

As shown in Table 7.3, total Treasury bills issued during the year totalled \$31,165 million and redemptions were \$28,125 million resulting in \$3,040 million of new borrowing.

Three month bills with issues of \$23,345 million and redemptions of \$21,770 million increased by \$1,575 million. Six month bills with issues of \$6,200 million and redemptions of \$5,380 million increased by \$820 million. Other bills with

issues of \$1,620 million and redemptions of \$975 million increased by \$645 million. Three month and six month bills are issued weekly, while other bills are issued periodically, usually for periods of one year or less.

Interest rates on three-month bills declined from 7.55% on April 1, 1977 and then rose to 7.73% on March 31, 1978, on six-month bills from 7.54% on April 1, 1977 and closed at 8.07% on March 31, 1978 and on other bills from 7.72% on May 6, 1977 and closed at 8.26% on March 17, 1978.

TABLE 7.3

TREASURY BILL ISSUES AND REDEMPTIONS, 1977-78 (in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1977	1,950	520		2,470	1,830	465		2,295	175
May	1,600	430	325	2,355	1,495	390	250	2,135	220
June	2,010	505		2,515	1,860	455		2,315	200
July	1,680	440		2,120	1,570	390		1,960	160
August	1,700	455	115	2,270	1,600	395	250	2,245	25
September	2,135	555	230	2,920	2,010	480		2,490	430
October	1,785	480	150	2,415	1,680	420		2,100	315
November	1,820	495	150	2,465	1,700	430	200	2,330	135
December	2,285	605	150	3,040	2,135	505		2,640	400
January, 1978	1,920	520	150	2,590	1,785	440		2,225	365
February	1,980	535	175	2,690	1,820	455	275	2,550	140
March	2,480	660	175	3,315	2,285	555		2,840	475
	23,345	6,200	1,620	31,165	21,770	5,380	975	28,125	3,040

Non-marketable bonds

The issues in non-marketable bonds were \$2,814 million for Canada savings bonds, \$12 million for other non-marketable bonds and retirements of \$1,107 million for Canada savings bonds, resulting in a net increase of \$1,719 million.

Canada savings bonds which are non-callable but redeemable on demand at face value plus accrued interest, increased by \$1,707 million during the year bringing the balance out-

standing at March 31, 1978 to \$18,011 million. Gross sales of series 32 were \$2,806 million and additional sales of series 31 were \$8 million. Redemptions prior to maturity of series 20 to 32 totalled \$1,107 million. In 1976-77 sales were \$2,210 million and redemptions were \$1,423 million, resulting in a net increase of \$787 million.

Canada Pension Plan bonds purchased by the federal government during the year were \$12 million. There were no redemptions.

TABLE 7.4

ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS (in millions of dollars)

	1977-78			1976-77		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Canada savings bonds—						
Series 20 to 30		569	- 569	39	1,343	- 1,304
Series 31	8	437	- 429	2,171	80	2,091
Series 32	2,806	101	2,705			
	2,814	1,107	1,707	2,210	1,423	787
Canada Pension Plan bonds	12		12	10		10
	2,826	1,107	1,719	2,220	1,423	797

THE PUBLIC DEBT

The public debt of Canada consists of all liabilities which appear on the Government's Statement of Assets and Liabilities. In addition, the Government has certain indirect or contingent liabilities, such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

TABLE 7.5

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA ⁽¹⁾
(in millions of dollars)

AS AT MARCH 31	Liabilities			Less: net recorded assets	Net debt	Net debt	
	Unmatured debt	All other liabilities	Total			Increase	Decrease
	\$	\$	\$	\$	\$	\$	\$
1969	22,101	13,818	35,919	18,583	17,336	576	
1970	22,637	15,513	38,150	21,207	16,943		393
1971	25,201	17,775	42,976	25,653	17,323	380	
1972	27,259	20,428	47,687	29,750	17,937	614	
1973	29,039	22,677	51,716	34,260	17,456		481
1974	29,171	26,386	55,557	37,429	18,128	672	
1975	33,086	29,614	62,700	43,425	19,275	1,147	
1976	37,697	22,105	59,802	36,506	23,296	4,021	
1977	42,519	24,556	67,075	37,489	29,586	6,290	
1978	51,567	28,481	80,048	40,426	39,622	10,036	

⁽¹⁾ Amounts for the years 1968-69 to 1974-75 inclusive have not been adjusted to reflect the presentation of assets and liabilities introduced in 1976-77.

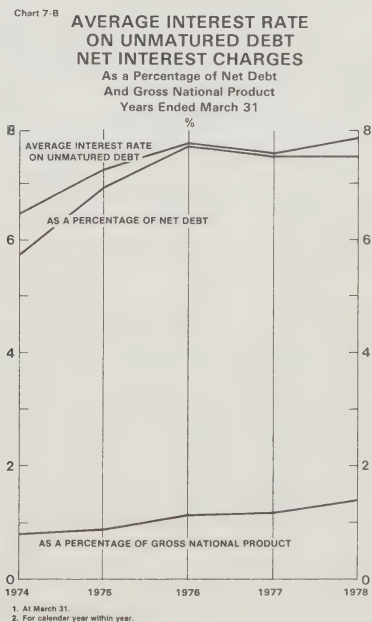
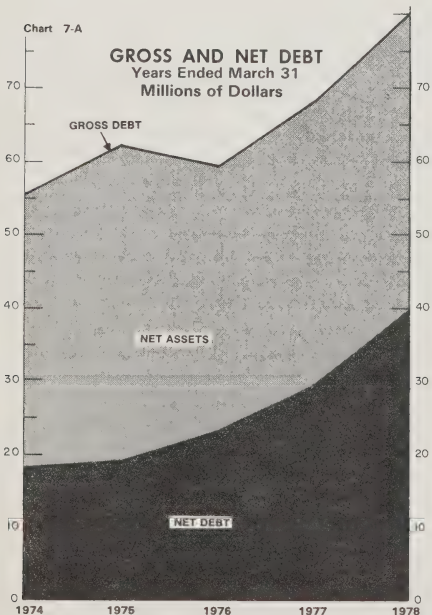
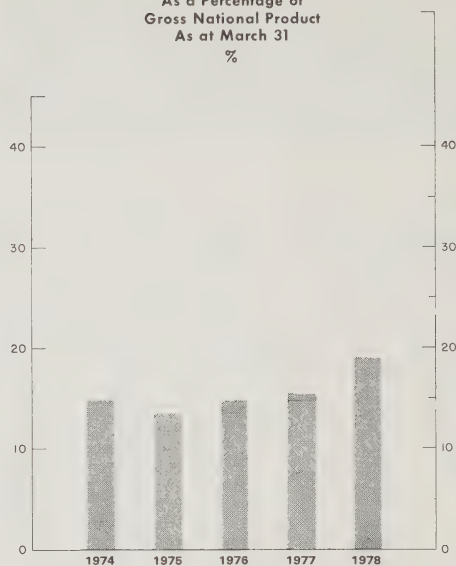


Chart 7-C

NET DEBTPer Capita
As at March 31
Dollars

Chart 7-D

NET DEBT
As a Percentage of
Gross National Product
As at March 31
%**Liabilities**

The liabilities as recorded on the Statement of Assets and Liabilities, totalled \$80,048 million at March 31, 1978 compared with \$67,075 million at March 31, 1977, \$12,973 million higher. There were net increases of \$9,027 million in unmatured debt, \$2,006 million in annuity, insurance and pension account balances, \$1,321 million in foreign liabilities and \$1,474 million in other liability accounts. Unmatured debt in the amount of \$51,385 million was 64% and annuity, insurance and pension accounts in the amount of \$18,167 million were 23%, of total liabilities. At March 31, 1977, unmatured debt was \$42,358 million or 63% and annuity, insurance and pension accounts were \$16,161 million or 24% of total liabilities.

Net recorded assets

At March 31, 1978 the Government's net recorded assets totalled \$40,426 million, \$2,937 million higher than they were at March 31, 1977. The main changes were increases of \$1,101 million in loans, investments and advances and increases of \$613 million in other assets, of \$314 million in foreign assets, and of \$909 million in cash balances.

Loans, investments and advances totalled \$26,455 million or 65%, of which loans to Crown corporations and agencies accounted for \$21,520 million. Other assets were \$4,123 million or 10% of the total and foreign assets totalled \$5,888 million or 15%. At March 31, 1977, loans, investments and advances totalled \$25,354 million or 68% of which loans to Crown corporations and agencies accounted for \$20,440 million. Other assets were \$3,510 million or 9% of the total and foreign assets totalled \$5,574 million or 15%.

Net debt

The net debt of Canada is represented by the excess of recorded liabilities over net recorded assets.

As recorded liabilities increased by \$12,973 million during 1977-78 and net recorded assets increased by \$2,937 million, net debt increased by \$10,036 million. The net debt at March 31, 1978 was \$39,622 million compared with \$29,586 million at March 31, 1977. The increase was the result of the budgetary deficit of \$10,036 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$808 at March 31, 1974, compared with \$1,705 at March 31, 1978. Expressed as a percentage of gross national product, the net debt which was 14.8% at March 31, 1974 was 18.9% at March 31, 1978.

TABLE 7.6**NET DEBT PER CAPITA, AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT**

AS AT MARCH 31	Net debt per capita ⁽¹⁾		Net debt as a percentage of gross national product ⁽²⁾
	\$	%	
1974	808		14.8
1975	848		13.3
1976	1,010		14.5
1977	1,273		15.6
1978	1,705		18.9

(1) Population figure at April 1, 1978 was used in the above calculation.

(2) Gross national product figures at December 31, 1977 were used in the above calculation.

Interest rates

The average interest rate on the Government's unmatured debt was 7.89% at March 31, 1978. At March 31, 1977 it was 7.53%.

The following table sets out the unmatured debt at March 31, for each of the years 1973-74 to 1977-78 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds,

non-marketable bonds, (which includes Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills and notes payable to Canadian banks.

The average rate on marketable bonds was 7.65% at March 31, 1978 compared with 6.27% at March 31, 1977 and for Treasury bills was 7.19% compared with 8.01%.

Interest rates on new issues of marketable bonds varied from a low of 7.50% to a high of 9.50% during the year.

TABLE 7.7

UNMATURED DEBT AS AT MARCH 31, 1974 TO 1978 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan investment fund		Treasury bills		Notes payable to Canadian banks		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1974.....	13,818	5.92	10,406	7.26	42	7.14	4,905	6.30			29,171	6.47
1975.....	14,490	6.27	12,915	8.51	51	7.39	5,630	6.78			33,086	7.24
1976.....	15,623	6.64	15,517	8.70	62	7.65	6,495	8.69			37,697 ⁽¹⁾	7.84
1977.....	17,888	6.27	16,304	8.67	72	7.85	8,255	8.01			42,519 ⁽¹⁾	7.53
1978.....	21,327	7.65	18,011	8.62	84	8.01	11,295	7.19	850	7.52	51,567	7.89

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

⁽¹⁾The portion maturing within the next twelve months is identified, in detail, in Section 8, Schedule S.

The yield on three-month Treasury bills at tender on March 31, 1978 was 7.73% compared with 7.58% on March 25, 1977. From a low of 7.03% on June 24, 1977, the yield rose to a high of 7.73% on March 31, 1978.

The yield on six-month bills at tender on March 31, 1978 was 8.07% compared with 7.55% on March 25, 1977. From a low of 7.08% on June 24, 1977 the yield rose to a high of 8.07% on March 31, 1978.

The yield on other Treasury bills was 8.26% on a 364-day bill on March 17, 1978, compared with 7.56% on February 4, 1977. From a low of 7.35% on a 364-day bill at tender on August 5, 1977, the yield rose to a high of 8.26% on a 364-day bill at tender on March 17, 1978.

The following table shows the average high and low yields together with the average yield on the latest issues for the years 1973-74 to 1977-78 inclusively:

TABLE 7.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

YEAR ENDED MARCH 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1974.....	6.53	4.48	6.51
1975.....	7.05	6.26	6.33
1976.....	9.10	8.55	9.09
1977.....	9.13	7.58	7.58
1978.....	7.73	7.03	7.73
Six-months bills—			
1974.....	6.97	4.81	6.55
1975.....	8.89	6.21	6.44
1976.....	9.21	8.25	9.21
1977.....	9.18	7.54	7.55
1978.....	8.07	7.08	8.07
Other bills—			
1974.....	6.52	5.98	6.14
1975.....	9.01	6.32	6.32
1976.....	8.87	7.45	8.65
1977.....	9.08	7.56	7.56
1978.....	8.26	7.35	8.26

THE CASH POSITION OF THE GOVERNMENT

The Government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the Government is affected not only by budgetary operations but also by unmatured debt, non-budgetary and foreign exchange operations. Non-budgetary, foreign exchange operations and unmatured debt affect the Government's asset and liability accounts and must be taken into account when considering the full scope of the Government's financial operations.

On the asset side, non-budgetary and foreign exchange operations consist, for the most part, of loans and advances to, and repayment by Crown corporations and agencies, provincial, national and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in annuity, insurance and pension accounts and in deposit and trust accounts and other liabilities.

During 1977-78 total cash receipts from all government transactions totalled \$109,677 million and total cash payments were \$108,768 million, bringing the total balances in Receiver General bank accounts to \$4,506 million at March 31, 1978. Of this balance \$4,487 million was on deposit in Canada and \$19 million in foreign countries.

Non-budgetary payments and other charges totalled \$32,829 million in 1977-78 and included \$6,303 million for loans, investments and advances, \$4,077 million for annuity, insurance and pension accounts, \$5,684 million under provincial tax collection agreements, \$7,526 million for other assets and \$9,239 million for sundry other accounts.

Foreign exchange payments and other charges totalled \$19,872 million of which \$19,108 million were repayments of advances from the Exchange Fund Account.

Non-budgetary receipts and other credits totalled \$34,595 million of which \$5,202 million were for loans, investments and advances, \$6,083 million for annuity, insurance and pension accounts, \$5,943 million for the provincial tax collection agreements account, \$6,913 million for other assets and \$10,454 million for sundry other accounts.

Foreign exchange receipts and other credits totalled \$20,879 million of which \$19,356 million represented advances to the Exchange Fund Account.

Details of these operations are given in Section 6 of this volume.

As is shown in Table 7.9, operations in unmatured debt furnished a net amount of \$8,172 million of which \$7,263 million was used for cash requirements. The remainder, \$909 million, increased the government's available cash to \$4,506 million at March 31, 1978.

TABLE 7.9

CHANGE IN CASH POSITION (in millions of dollars)

Type of operation	1977-78			1976-77		
	Receipts and other credits	Payments and other charges	Net surplus or deficit (—)	Receipts and other credits	Payments and other charges	Net surplus or deficit (—)
Budgetary	33,853	43,889	- 10,036	33,699	39,989	- 6,290
Non-budgetary	34,595	32,829	1,766	29,177	28,276	901
Foreign exchange	20,879	19,872	1,007	14,134	13,012	1,122
Total	89,327	96,590	- 7,263	77,010	81,277	- 4,267
Deduct: Non-cash operations	20,116	20,116		17,746	17,746	
	69,211	76,474	- 7,263	59,264	63,531	- 4,267
Unmatured debt—						
Marketable bonds	6,501	3,062	3,439	5,436	3,171	2,265
Canada savings bonds	2,814	1,107	1,707	2,210	1,423	787
Special non-marketable bonds	12		12	10		10
Treasury bills	31,165	28,125	3,040	23,395	21,635	1,760
Notes payable to Canadian banks	850		850			
	41,342	32,294	9,048	31,051	26,229	4,822
Less: Debt payable in foreign currency	855		- 855		2	2
Acquisitions of own securities	21		- 21	15	3	- 12
	40,466	32,294	8,172	31,036	26,224	4,812
Receiver General cash operations	109,677	108,768	909	90,300	89,755	545
Receiver General cash balances at April 1			3,597			3,052
Receiver General cash balances at March 31			4,506			3,597

Table 7.10 shows monthly cash balances of Canadian dollar deposits for the latest five years, and Table 7.11 shows the cash balances in foreign currencies (converted to Canadian dollars) for the same period.

During 1977-78 Canadian cash balances increased by \$906 million from \$3,581 million at the end of 1976-77 to \$4,487 million at the end of 1977-78 and ranged from a low of \$1,842 million at the end of September 1977, to a high of \$5,177 million at the end of February 1978.

TABLE 7.10

CASH BALANCES OF
CANADIAN DOLLAR DEPOSITS
(in millions of dollars)

AT END OF MONTH.....	Year ended March 31				
	1974	1975	1976	1977	1978
April	2,116	646	3,094	2,210	2,385
May	2,469	637	3,405	2,444	2,682
June	2,252	732	2,668	2,139	1,879
July	2,186	917	2,322	2,214	2,347
August	2,080	1,152	2,154	4,224	1,948
September	1,852	911	1,289	1,829	1,842
October	1,696	1,200	1,311	1,925	2,764
November	1,969	5,088	4,186	4,066	4,397
December	2,364	4,740	3,693	3,277	4,726
January	1,982	4,640	3,870	4,401	5,063
February	1,605	3,822	3,393	4,365	5,177
March	801	3,185	3,037	3,581	4,487

The implication of the level of government cash balances at any given time can be misinterpreted because of the wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at month end and are not redeemed until the following month, and the bulk of receipts are not received until later, cash balances may drop in the early days of a month by as much as \$125 to \$300 million.

TABLE 7.11

CASH BALANCES IN FOREIGN CURRENCIES
(converted to Canadian dollars)
(in millions of dollars)

AT END OF MONTH.....	Year ended March 31				
	1974	1975	1976	1977	1978
April	18	11	9	10	12
May	13	15	14	8	12
June	15	9	11	13	9
July	14	8	8	17	13
August	16	11	12	12	17
September	11	9	10	11	7
October	10	9	8	14	21
November	12	5	6	12	16
December	9	9	10	13	13
January	9	11	9	21	13
February	7	11	13	17	13
March	8	19	15	16	19

SECTION 8

1977-78 PUBLIC ACCOUNTS

Asset and Liability Accounts

CONTENTS

	<i>Page</i>
Summary	8.2
General description	8.3
Schedules to Statement of Assets and Liabilities—	
Assets	8.7
Net debt	8.19
Liabilities	8.19
Explanatory notes—	
Loans, investments and advances—	
Schedule A Crown corporations and agencies	8.29
" B Provincial and territorial governments	8.39
" C National governments including developing countries	8.47
" D Veterans' Land Act Fund	8.49
" E Government controlled corporations	8.49
" F Private sector enterprises	8.50
" G Inactive loans	8.54
" H Miscellaneous	8.54
" I Other assets	8.59
" J Other international organizations... ..	8.65
" K Cash balances	8.68
" N Annuity, insurance and pension accounts	8.68
" O Other liabilities	8.71
" P Deposit and trust accounts	8.72
" Q Undisbursed balances of appropriations to spe- cial accounts	8.82
" R Foreign liabilities	8.84
" S Unmatured debt	8.84
Statement of transactions in departmental working capital advance account	8.86
Net debt	8.88
Contingent liabilities	8.90
Government of Canada equity in Crown corporations and agencies	8.91

ASSET AND LIABILITY ACCOUNTS

The Statement of the Assets and Liabilities of Canada, as examined by the Auditor General, is presented in Section 2 of this volume and shows the balance of each of the principal classifications of accounts at March 31, 1978, the corresponding balance at March 31, 1977, and the net increase or decrease during the year. A general description of each category of asset and liability account as it appears on the Statement of Assets and Liabilities can be found in this section. In addition, the detailed schedules of these accounts with their supporting notes are presented in this section. A description of the structure and more significant features of the Statement of Assets and Liabilities is given in Section 2 of this volume.

Definition of assets and liabilities

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date. Liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies and practices described above, and in accordance with the provisions of the Financial Administration Act, certain financial claims and obligations are not reported on the Statement of Assets and Liabilities.

The most important types of financial claims not so reported are the accounts receivable both for tax and non-tax revenue. Similarly, the financial obligations not so reported include: accounts payable for goods and services received in the year but not paid within thirty days from the end of the year; accounts payable related to statutory appropriations; accrued liabilities for certain retroactive salary and wage settlements, for unpaid overtime, annual vacation and unused sick leave, and for benefits payable upon termination of employment; actuarial liabilities arising from the indexing to the cost of living of supernnuate pensions and annuities.

The Statement of Assets and Liabilities includes, however, certain balances of accounts internal to the Government (Note 7) which will continue to be reported until parliamentary authority to delete them from the accounts of Canada has been obtained.

Summary

The net recorded assets totalled \$40,426 million at March 31, 1978, an increase of \$2,937 million over the total of \$37,489 million at March 31, 1977. The main changes were increases of \$1,101 million in loans, investments and advances, \$613 million in other assets and \$314 million in foreign assets.

The gross liabilities of the government totalled \$80,048 million at March 31, 1978, an increase of \$12,973 million over the total of \$67,075 million at March 31, 1977. The main changes were increases of \$8,172 million in the unmatured debt payable in Canadian currency, \$1,749 million in net superannuation accounts and \$1,321 million in foreign liabilities.

The excess of recorded liabilities over net recorded assets was \$39,622 million at March 31, 1978 compared with \$29,586 million at March 31, 1977. The increase of \$10,036 million reflected the budgetary deficit for the year.

A summarized Statement of the Assets and Liabilities of the Government of Canada as at March 31, 1978, with comparative figures as at March 31, 1977, and the net increase or decrease during the year, is presented in Table 8.1.

Further details may be found in Section 6 "Non-budgetary and foreign exchange transactions" and Section 7 "Financing operations of the government, public debt and cash position" as well as in the schedules to the Statement of Assets and Liabilities and explanatory notes thereto in this section.

TABLE 8.1

SUMMARIZED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1978⁽¹⁾ (in millions of dollars)

	Balance at March 31		Net increase or decrease (-)
	1978	1977	
ASSETS			
Loans, investments and advances—			
Crown corporations and agencies	21,520	20,440	1,080
Provincial and territorial governments	1,466	1,343	123
National governments	2,224	2,272	- 48
Other	1,245	1,299	- 54
	26,455	25,354	1,101
Other assets	4,123	3,510	613
Foreign assets	5,888	5,574	314
Cash balances	4,506	3,597	909
Total assets	40,972	38,035	2,937
Less: Allowance for losses on realization of assets	546	546	
Fixed assets ⁽²⁾			
Net recorded assets	40,426	37,489	2,937
Excess of recorded liabilities over net recorded assets	39,622	29,586	10,036
TOTAL	80,048	67,075	12,973
LIABILITIES			
Canada Pension Plan net of provincial government securities in investment fund	599	506	93
Superannuation accounts	15,756	14,007	1,749
Other annuity, insurance and pension accounts	1,812	1,648	164
Other liabilities (including matured debt, accounts payable, outstanding cheques, Deposit and trust accounts and undisbursed balances of appropriations to special accounts)	8,753	7,279	1,474
Foreign liabilities	2,762	1,441	1,321
Unmatured debt payable in Canadian currency	50,366	42,194	8,172
TOTAL	80,048	67,075	12,973

⁽¹⁾ Further details are given at the end of this section and in Section 2 of this volume.

⁽²⁾ Shown at nominal value of \$1.

The Statement of Assets and Liabilities has been prepared in accordance with the concept that assets are financial claims acquired by the Government of Canada on outside parties and liabilities are its financial obligations to outside parties. The deferred expenditure charges and accounts internal to the Government are not in keeping with this concept. To arrive at the gross liabilities of the Government, the amounts are adjusted as shown in the following table:

	in millions of dollars		Net increase or decrease (-)
	1978	1977	
Total liabilities per statement	80,048	67,075	12,973
Unamortized portions of actuarial deficiencies	1,510	1,723	- 213
Discount on Treasury bills	191	124	67
Undisbursed balances of appro- priations to special accounts (accounts internal to the Gov- ernment)	- 52	- 38	- 14
	81,697	68,884	12,813

GENERAL DESCRIPTION OF ASSET AND LIABILITY CATEGORIES

Crown corporations and agencies

Loans to, and investments in, Crown corporations represent the Government's outstanding advances to Crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relending. The balances are stated net of uncollected interest capitalized.

The Government's equity in Crown corporations as recorded in the accounts of Canada as at March 31, 1978, together with the unrecorded government equity in the surpluses (less deficits), and the reserves of the corporations at their respective years ended in the Government's 1977-78 fiscal year, is shown in this section.

Provincial and territorial governments

This account records the loans to provinces made under relief acts and other legislation. The balances are stated net of uncollected interest capitalized. The loans are classified by departments within each province.

National governments including developing countries

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada, and special loan assistance to developing countries. The balances are stated net of uncollected interest capitalized.

Veterans' Land Act Fund advances—Less allowance for conditional benefits

The fund is for the purpose of loans to qualified veterans of World War 2 and Korea, under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

The account records, under Parts I and III of the Veterans' Land Act, the cost of the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security. Under Part II, it records the purchase, subdivision and development of land and progress payments to veterans during construction and completion of unfinished houses after termination of the contract.

Government controlled corporations

This account records loans to Government controlled corporations. The terms and conditions of these loans are governed by the Governor in Council or an Appropriation Act. For the purposes of this account a Government controlled corporation is a business corporation in which the Government of Canada has sufficient equity to have a controlling interest. This category excludes Crown corporations.

Private sector enterprises

This account records loans to private sector enterprises outside the entity of the Government of Canada.

Inactive loans

This group includes loans to China and to Greece which are not currently revenue-producing or realizable. From time to time a repayment may be received.

Miscellaneous loans, investments and advances

This account records advances to employees, and other types of loans. It also records loans not classified elsewhere. The balances are stated net of uncollected interest capitalized.

Cash in transit

This category represents cash in hands of collectors or in transit, received by public officers on or before March 31, but not deposited to the credit of the Receiver General for Canada until after that date. It also includes money received after March 31 but applicable to the current year.

Unemployment Insurance—Non-interest-bearing advances

This category includes the interest-free loan advanced by the Government due to the time lag before the Unemployment Insurance Account is reimbursed for costs to be borne by the Government. It also includes the administration costs and the benefits paid out of the Unemployment Insurance Account.

Provincial tax collection agreements account

Represents the balance resulting from the arrangement between the Government of Canada and most provinces under which the Government of Canada collects provincial individual and corporation income taxes and makes payments to the provinces with respect to such taxes.

Working capital advances to revolving funds, departments and agencies

Departmental working capital advances represent an authorization by Parliament to draw from the Consolidated Revenue Fund monies for prescribed purposes, up to a given maximum at any one time, which together with attendant receipts, may be expanded for those purposes on a continuing basis. The amount stated at year-end constitutes the advances outstanding.

Unamortized bond flotation costs

This account consists of discounts, commissions, redemption and conversion premiums on bond flotations which remained to be charged to expenditure. Since 1976-77, such costs have been charged to budgetary expenditures as incurred.

Exchange Fund Account

This account includes advances to the Exchange Fund for the purchase of gold, foreign currency and securities (including Special Drawing Rights (SDR's) in the International Monetary Fund).

It also includes the recorded value of SDR's "allocated" to Canada by the International Monetary Fund as a supplementary line of credit to existing foreign exchange reserves (in the latter case, the potential liability for the use of this line of credit is shown as a liability under the heading "*Special Drawing Rights*"). In addition, transactions using the Revolving Standby Credit Facility are reflected in this category.

Subscriptions, loans and advances—International Monetary Fund

This account represents the recorded value of Canadian quota subscription as a member of the International Monetary Fund. It is contributed by a payment in gold (equal to 25% of the quota), a cash working balance in Canadian currency of at least 1% of the quota with the balance being covered by Canadian dollar non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada.

Subscriptions, loans and advances—Other international organizations

This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations.

Cash balances

Cash represents balances of current and special deposits at the credit of the Receiver General for Canada, in banks in Canada, London, New York, Paris, Bonn, Brussels and Frankfurt.

Allowance for losses on realization of assets

This reserve of \$546 million represents lump sum charges to budgetary expenditures during the period from 1941 to 1957, less amounts written off in the same period. Since 1957 there has been no change in the balance.

Fixed assets

This account records at a nominal value of \$1 such fixed assets of the Government as land, buildings, works, equipment, which, in accordance with government's stated accounting policies and practices, are charged to budgetary expenditure at the time of acquisition or construction.

Excess of recorded liabilities over net recorded assets

The excess of recorded liabilities over the net recorded assets includes the deficit since Confederation together with certain amounts which have been charged directly to net debt.

Canada Pension Plan Account

This category records the Government's liability in respect of the Canada Pension Plan. The plan was established under legislation enacted in 1965. It is designed to provide an organized program for retirement pensions for members of the labour force. It also provides benefit to a disabled contributor as well as death benefits for his or her spouse and children. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the amount of the outstanding balance in the Canada Pension Plan Account.

Provincial government securities in the Canada Pension Plan investment fund

This account represents funds of the Canada Pension Plan in excess of immediate requirements, which in accordance with the provisions of the Canada Pension Plan Act (1965) have been invested in securities issued or guaranteed by any province (in approximate ratio of net contributions received from the contributions in each province).

Superannuation accounts

This category records the Government's liability in respect to the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts. The purposes of these accounts is to provide pensions to retired employees or their dependants.

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made effective December 31, 1977 for the Public Service, December 31, 1975 for the Canadian Forces and December 31, 1979 for the Royal Canadian Mounted Police. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the year in which the report is laid before Parliament. Also, the costs of benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

Government annuities

This account represents all money received and not paid out from Government Annuities Account under the provisions of the Government Annuities Act, c 132, RS plus interest and actuarial adjustment credited to the account.

Other annuities, insurance and pension accounts

This category records the Government's liability as an insurer of certain persons and as administrator of certain pension funds that are not included in the previous three categories. The government receives premiums or similar assessments and in turn pays out specific benefits.

Interest and matured debt

This group includes the following:

- (a) *Interest due and outstanding*
Represents the amount of interest on bonded debt payable by coupons which have not yet been presented for payment.
- (b) *Interest accrued*
Represents the calculated liability for interest on the public debt from the last due date to the year-end.
- (c) *Matured debt outstanding*
Represents the amount of matured bonds and other certificates of indebtedness issued by the Government that have not been presented for redemption.
- (d) *Provision for compound and bonus interest on Canada savings bonds*
This records the estimated amount of the prorated provision for the special compound and bonus interest features applicable to certain Canada savings bonds.

Discount on Treasury bills

Represents the unamortized portion of discounts on Treasury bills.

*Accounts payable and accrued salaries**Accounts payable*

Represents amounts owing at year-end for work performed, goods received, services rendered or pursuant to a contractual arrangement. According to the government's stated accounting policies and practices, this amount represents total payments made in April which are applicable to the previous fiscal year as permitted by Section 30 of the Financial Administration Act.

Accrued salaries

The accrued salaries and wages of public service employees for the period immediately following the last pay period in the year to the end of the year.

Outstanding cheques, warrants and money orders

This is the balance of cheques in Canadian dollars, issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.

Cheques drawn on foreign banks are credited at the time of issue to appropriate "Cash in Receiver General current deposits" accounts.

It also includes the following outstanding items:

- warrants for hog and lamb premiums
- Post Office money orders
- cheques settlement account—Bank of Canada
- letter of credit
- imprest account cheques
- Unemployment Insurance warrants.

Provincial tax collection agreements account

Represents the balance resulting from the arrangement between the Government of Canada and most provinces to the effect that the Government of Canada collects provincial individual and corporation income taxes and makes payments to the provinces with respect to such taxes.

Deposit and trust accounts

The accounts in this category represent the government's liability for monies or securities deposited for purposes which fall into three broad classes—Those for which the Government acts as a trustee by administering the funds for the purpose for which they were received or created, those deposited as security for specific performance of contracts, and those for unclaimed amounts of various types. To the extent that the funds are represented by securities, these are deducted from the specific deposit and trust account to group together accounts of similar nature.

Other liabilities

This group includes miscellaneous liabilities of the Government such as miscellaneous departmental payroll deductions, Olympic account, contractors' and other holdbacks and various departmental suspense accounts.

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes in subsequent years. They fall into two classes; the first consists of those cases where Parliament has appropriated monies for specific purposes such as Department of Agriculture reserve for wheat acreage reduction payments; the other class consists of accounts to which is credited, under parliamentary authority, monies arising from the sale of commodities, land and buildings, which are available for the purpose of replacing equipment as authorized by Section 11 of the National Defence Act and Vote 48.

Notes payable to the International Monetary Fund

This account represents the portion of Canada's subscription to the International Monetary Fund which is not immediately needed in currency by the Fund. These notes are payable on demand and subject to issue and redemption, depending on the need of the International Monetary Fund for Canadian currency.

Notes payable to other international organizations

This account represents the portion of capital subscriptions authorized and accepted by the Government in international organizations as payable on demand, but which has not yet been called by these organizations. This account is accordingly reflected as a liability in the Statement of Assets and Liabilities. The investment by Canada is shown as an asset.

Special Drawing Rights

This account represents rights to purchase currency of other countries. They are granted by the International Monetary Fund to countries participating in the Special Drawing Account established under Articles of Agreement of the Inter-

national Monetary Fund as a supplement to existing foreign exchange reserves.

Unmatured debt payable in foreign currency

This account represents bonds payable in United States dollars. For reporting purposes, this account is also included in the account "marketable bonds" of the Statement of Assets and Liabilities. The account is then deducted to arrive at unmaturred debt payable in Canadian currency.

Marketable bonds

This account represents marketable bonds payable in Canadian and United States dollars. The securities held for the securities investment account and the investment held for the retirement of unmaturred debt have been deducted to group items of similar nature under one account.

Canada savings bonds

This account shows the Canada savings bonds outstanding. Canada savings bonds held for employees are deducted for the purpose of grouping together accounts of similar nature.

Special non-marketable bonds

This account represents the unmaturred debt of the Government payable to the Canada Pension Plan investment fund. The investment account is deducted from the unmaturred debt to group similar accounts under one classification.

Treasury bills

Treasury bills are short term Government of Canada liabilities most of which are for thirteen weeks.

Notes payable to Canadian banks

Represents the borrowing of the Government under the Revolving Standby Credit Facility. The other side of the transaction is reflected under the Exchange Fund Account category.

SCHEDULES AND EXPLANATORY NOTES TO THE STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1978

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE A			
Loans, Investments and Advances—			
CROWN CORPORATIONS AND AGENCIES—			
Lending institutions—			
Central Mortgage and Housing Corporation—			
1 Capital stock	25,000,000	25,000,000	
2 Loans and advances	9,676,979,974	9,144,877,017	532,102,957
2 Mortgage and loan purchase fund	3,016,987	3,348,710	— 331,723
	9,704,996,961	9,173,225,727	531,771,234
Export Development Corporation—			
3 Capital stock	200,000,000	85,000,000	115,000,000
4 Capital surplus—Working capital	25,000,000	25,000,000	
5 Loans	1,249,576,358	1,280,255,188	— 30,678,830
	1,474,576,358	1,390,255,188	84,321,170
Farm Credit Corporation—			
6 Notes	2,427,566,567	2,140,554,171	287,012,396
Capital stock	97,200,000	85,700,000	11,500,000
Farm syndicates loans fund—Advances	10,551,200	11,629,001	— 1,077,801
	2,535,317,767	2,237,883,172	297,434,595
Federal Business Development Bank—			
7 Capital stock	122,000,000	108,000,000	14,000,000
8 Loans	623,000,000	396,000,000	227,000,000
	745,000,000	504,000,000	241,000,000
Municipal Development and Loan Board—			
Finance—Loans to—			
Newfoundland	6,467,981	6,586,197	— 118,216
Nova Scotia	6,503,074	7,053,665	— 550,591
Prince Edward Island	1,295,039	1,348,644	— 53,605
New Brunswick	7,808,204	8,030,597	— 222,393
Quebec	68,190,088	70,323,938	— 2,133,850
Ontario	58,324,231	62,884,626	— 4,560,395
Manitoba	8,816,621	9,341,937	— 525,316
Saskatchewan	6,244,764	6,866,364	— 621,600
Alberta	12,077,112	13,000,336	— 923,224
British Columbia	15,857,550	16,865,542	— 1,007,992
Northwest Territories	55,957	68,247	— 12,290
	191,640,621	202,370,093	— 10,729,472
10 Bank of Canada—Capital stock	5,920,000	5,920,000	
Canada Deposit Insurance Corporation—			
11 Capital stock		10,000,000	— 10,000,000
12 Advances	5,920,000	15,920,000	— 10,000,000
Total lending institutions	14,657,451,707	13,523,654,180	1,133,797,527
All other Crown corporations—			
13 Air Canada—			
Financing and Guarantee Act, 1968, Section 7	57,828,900	54,792,423	3,036,477
Financing and Guarantee Act, 1969, Section 7	101,000,000	101,000,000	
Financing and Guarantee Act, 1970, Section 7	9,000,000	9,000,000	
Financing and Guarantee Act, 1973, Section 7	124,824,439	131,253,838	— 6,429,399
Loans for construction of maintenance hangar, Winnipeg	17,000,000	17,000,000	
	309,653,339	313,046,261	— 3,392,922
14 Atomic Energy of Canada Limited—			
Capital stock	164,159,473	15,000,000	149,159,473
Loans re housing	8,759,441	9,136,255	— 376,814
Bruce heavy water plant at Douglas Point, Ont	162,431,246	168,276,501	— 5,845,255
Commercial products division	5,471,664	5,753,559	— 281,895
Douglas Point generating station		69,848,387	— 69,848,387
Gentilly I Prototype Reactor		87,570,606	— 87,570,606
Gentilly II Nuclear Power Station	151,000,000	110,000,000	41,000,000
Glace Bay production of heavy water	53,500,000	53,500,000	
Glace Bay heavy water plant—Rehabilitation	130,000,000	130,000,000	
Heavy water inventory	32,250,000	30,000,000	2,250,000
La Prade heavy water plant	193,500,000	137,000,000	56,500,000
Lepreau Nuclear Station	134,500,000	74,100,000	60,400,000
Nelson River power project—Transmission line		195,000,000	— 195,000,000
Pickering generating station		79,311,086	— 79,311,086

Schedules to Statement of Assets and Liabilities as at March 31, 1978 —Continued

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE A—Continued			
Loans, Investments and Advances—Continued			
All other Crown corporations—Concluded			
Atomic Energy of Canada Limited—Concluded			
Port Hawkesbury heavy water plant	50,000,000	38,000,000	12,000,000
Sheridan Park	1,421,280	1,546,143	— 124,863
Uranium concentrate for lease to Argentina	13,000,000		13,000,000
Working capital	20,000,000		20,000,000
Total Atomic Energy of Canada Limited	1,119,993,104	1,204,042,537	— 84,049,433
Canadian National Railways—			
15 Advances—			
Construction of rail lines in northern British Columbia	2,462,118		2,462,118
Refunding Act, 1955	1,041,537,737	991,501,635	50,036,102
Financing and Guarantee Act, 1960	29,000,000	29,000,000	
Financing and Guarantee Act, 1961	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66	50,000,000	50,000,000	
Financing and Guarantee Act, 1967	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than Section 7)	20,000,000	20,000,000	
Temporary loan—For acquisition of bonds	79,235,787	75,164,287	4,071,500
16 Capital Revision Act, 1952—			
Preferred stock	1,555,926,732	1,509,851,035	46,075,697
17 Canadian Government Railways—			
Working capital	16,983,762	16,983,762	
18 Loans for capital purposes	127,837,154	130,885,532	— 3,048,378
19 Loans for maintenance, repairs and acquisitions of passenger equipment	307,152	419,294	— 112,142
Canadian National Railways—Loans with respect to Yarmouth Bar Harbour ferry services—			
20 New dock and facilities	196,064	220,572	— 24,508
21 Working capital	200,000	200,000	
	3,022,057,506	2,922,597,117	99,460,389
22 Petro-Canada—			
Capital stock—Common	360,000,000	280,000,000	80,000,000
Preferred	283,799,853	213,799,853	70,000,000
	643,799,853	493,799,853	150,000,000
Other—			
Transport, communications and other services—			
Transport—			
23 Canadian National (West Indies) Steamships, Ltd—			
Capital stock	976	976	
Loans	324,024	324,024	
	325,000	325,000	
24 VIA Rail Canada Inc—			
Capital stock	100,000		100,000
25 National Harbours Board	341,952,188	329,852,906	12,099,282
26 Saint John Harbour Bridge Authority	14,853,566	14,912,772	— 59,206
	356,805,754	344,765,678	12,040,076
Northern Transportation Company Limited—			
27 Capital stock	24,900,000	24,900,000	
28 Loans	39,816,992	40,700,000	— 883,008
	64,716,992	65,600,000	— 883,008
29 The St Lawrence Seaway Authority—			
Capital stock	624,950,000		624,950,000
Loans (interest-bearing)		552,450,000	— 552,450,000
Interest-free loans		72,500,000	— 72,500,000
Deferred interest			
	624,950,000	624,950,000	
Total Transport	1,046,897,746	1,035,640,678	11,257,068
Communications and other services—			
30 Canadian Broadcasting Corporation—			
Working capital	9,000,000	9,000,000	
Recovery likely to require parliamentary appropriations—			
Loans	197,880,410	197,880,410	
Advances to CBC for educational television facilities to provincial authorities		1,159,506	— 1,159,506
Loans		441,000	— 441,000
	206,880,410	208,480,916	— 1,600,506
31 Telelobe Canada	23,566,004	26,651,806	— 3,085,802
32 Canadian Patents and Development Limited—Capital stock	296,199	296,199	

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)
	\$	\$	\$
SCHEDULE A—Concluded			
Loans, Investments and Advances—Concluded			
Other—Concluded			
Communications and other services—Concluded			
Northern Canada Power Commission—			
33 Advances pursuant to the Northern Canada Power Commission Act	171,225,613	170,509,028	716,585
34 Advances <i>re</i> investigation	50,000	50,000	
	171,275,613	170,559,028	716,585
Total communications and other services	402,018,226	405,987,949	- 3,969,723
Total transport, communications and other services	1,448,915,972	1,441,628,627	7,287,345
Processing, marketing and sales—			
35 Canadian Commercial Corporation	13,300,000	15,800,000	- 2,500,000
36 Canadian Dairy Commission	85,960,279	216,456,191	- 130,495,912
37 Canadian Film Development Corporation	1,211,233	2,498,880	- 1,287,647
38 Canadian Livestock Feed Board Account			
39 Canadian Saltfish Corporation—			
Capital assets	1,118,500	1,281,000	- 162,500
Loans	3,400,000	7,500,000	- 4,100,000
	4,518,500	8,781,000	- 4,262,500
40 Crown Assets Disposal Corporation		300,000	- 300,000
41 Freshwater Fish Marketing Corporation	14,839,920	11,182,251	3,657,669
42 Loto Canada	1	1	
43 Uranium Canada Limited	9	90,694,362	- 90,694,353
Total processing, marketing and sales	119,829,942	345,712,685	- 225,882,743
Development and maintenance—			
Cape Breton Development Corporation—			
44 Working capital	10,000,000	10,000,000	
45 Loan for development of Prince Mine	13,600,000	13,600,000	
	23,600,000	23,600,000	
46 National Capital Commission—			
Excluding Greenbelt	49,664,376	48,977,578	686,798
Greenbelt—Recovery likely to require parliamentary appropriations	38,344,780	38,353,805	- 9,025
	88,009,156	87,331,383	677,773
Total development and maintenance	111,609,156	110,931,383	677,773
Manufacturing and construction—			
47 Canadian Arsenals Limited	3,500,000	3,500,000	
Eldorado Nuclear Limited—			
48 Capital stock	8,246,877	8,246,877	
49 Loans	48,892,125	48,892,125	
	57,139,002	57,139,002	
50 Royal Canadian Mint	25,877,000	24,542,000	1,335,000
Total manufacturing and construction	86,516,002	85,181,002	1,335,000
Total other Crown corporations	1,766,871,072	1,983,453,697	- 216,582,625
Total all other Crown corporations	6,862,374,874	6,916,939,465	- 54,564,591
Total Crown corporations and agencies	21,519,826,581	20,440,593,645	1,079,232,936

SCHEDULE B

Loans, Investments and Advances—

OTHER LOANS, INVESTMENTS AND ADVANCES—

Provincial and territorial governments—

NEWFOUNDLAND—

Finance—

1 Federal-provincial employment loans program	3,661,214	3,661,214	
2 Overpayment arising out of British North America Acts and other statutory authority	9,173,000	3,010,000	6,163,000
3 Special development loans program	6,700,000	6,700,000	
4 Winter capital projects fund	7,990,347	8,685,137	- 694,790
	27,524,561	22,056,351	5,468,210

Regional Economic Expansion—

5 Atlantic Development Board carry-over projects—			
Advances			
Loans	1,210,122	1,228,514	- 18,392
6 Atlantic Provinces Power Development Act—			
Loans	88,966,959	90,029,758	- 1,062,799

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)
	\$	\$	\$
SCHEDULE B—Continued			
Loans, Investments and Advances—Continued			
OTHER LOANS, INVESTMENTS AND ADVANCES—Continued			
Provincial and territorial governments—Continued			
NEWFOUNDLAND—Concluded			
5			
Special areas agreements—			
Advances		24,744,346	- 24,744,346
Loans	46,682,936	23,405,025	23,277,911
	<u>46,682,936</u>	<u>48,149,371</u>	<u>- 1,466,435</u>
Total Newfoundland	164,384,578	161,463,994	2,920,584
NOVA SCOTIA—			
7			
Energy, Mines and Resources—			
Regional Electrical Interconnections	578,536		578,536
Finance—			
Federal-provincial employment loans program	6,288,532	6,601,321	- 312,789
Overpayment arising out of British North America Acts and other statutory authority		8,168,000	- 8,168,000
Special development loans program	4,300,000	4,300,000	
Winter capital projects fund	5,898,752	6,030,063	- 131,311
	<u>16,487,284</u>	<u>25,099,384</u>	<u>- 8,612,100</u>
Regional Economic Expansion—			
Atlantic Development Board carry-over projects—			
Advances			
Loans	4,840,002	4,917,832	- 77,830
Atlantic Provinces Power Development Act—			
Loans	52,410,363	53,439,193	- 1,028,830
Loans for investment by Nova Scotia in Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited)—			
Loans	4,999,000	4,999,000	
Special areas agreements—			
Advances	6,069,075	13,951,719	- 7,882,644
Loans	28,940,500	20,653,658	8,286,842
	<u>35,009,575</u>	<u>34,605,377</u>	<u>404,198</u>
Transport—			
Loading ramp, Yarmouth, NS	229,338	258,004	- 28,666
Total Nova Scotia	114,554,098	123,318,790	- 8,764,692
PRINCE EDWARD ISLAND—			
7			
Energy, Mines and Resources—			
Regional Electrical Interconnections	7,748,600		7,748,600
Finance—			
Federal-provincial employment loans program	293,918	303,057	- 9,139
Overpayment arising out of British North America Acts and other statutory authority	4,503,000		4,503,000
Special development loans program	350,933	366,058	- 15,125
Winter capital projects fund	1,633,032	1,788,300	- 155,268
	<u>6,780,883</u>	<u>2,457,415</u>	<u>4,323,468</u>
Regional Economic Expansion—			
Atlantic Development board carry-over projects—			
Loans	30,636	31,235	- 599
Comprehensive Development Plan Agreement—			
Loans	12,397,228	12,484,862	- 87,634
Total Prince Edward Island	26,957,347	14,973,512	11,983,835
NEW BRUNSWICK—			
7			
Energy, Mines and Resources—			
Regional Electrical Interconnections	7,200,000		7,200,000
Finance—			
Federal-provincial employment loans program	7,348,955	7,397,602	- 48,647
Overpayment arising out of British North America Acts and other statutory authority	13,952,000	2,127,000	11,825,000
Special development loans program	5,375,000	5,375,000	
Town of Oromocto	433,302	478,030	- 44,728
Winter capital projects fund	10,136,496	10,199,674	- 63,178
	<u>37,245,753</u>	<u>25,577,306</u>	<u>11,668,447</u>
Regional Economic Expansion—			
Atlantic Development Board carry-over projects—			
Advances			
Loans	1,044,979	1,063,707	- 18,728
Atlantic Provinces Power Development Act—			
Loans	52,174,517	53,215,599	- 1,041,082

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (–)
		\$	\$	\$
SCHEDULE B—Continued				
Loans, Investment and Advances—Continued				
OTHER LOANS, INVESTMENTS AND ADVANCES—Continued				
Provincial and territorial governments—Continued				
NEW BRUNSWICK—Concluded				
5	Special areas agreements—			
	Advances	29,944,278	31,193,742	– 1,249,464
	Loans	20,779,092	20,051,040	728,052
		50,723,370	51,244,782	– 521,412
	Total New Brunswick	148,388,619	131,101,394	17,287,225
QUEBEC—				
Finance—				
1	Federal-provincial employment loans program	61,300,779	61,300,779	
12	Notes (1969-70) re: Expo		137,130	– 137,130
2	Overpayment arising out of British North America Acts and other statutory authority	50,780,000		50,780,000
3	Special development loans program	70,300,000	70,300,000	
4	Winter capital projects fund	91,314,928	91,314,928	
		273,695,707	223,052,837	50,642,870
5	Regional Economic Expansion—			
	Special areas agreements—			
	Advances	14,574,232	19,093,977	– 4,519,745
	Loans	97,445,286	92,434,504	5,010,782
		112,019,518	111,528,481	491,037
	Transport—			
13	Assistance in financing construction of Autoroute 13	46,002,823	59,159,249	– 13,156,426
	Total Quebec	431,718,048	393,740,567	37,977,481
ONTARIO—				
Finance—				
1	Federal-provincial employment loans program	15,487,253	16,175,481	– 688,228
3	Special development loans program	3,604,263	3,936,007	– 331,744
4	Winter capital projects fund	48,702,261	50,271,686	– 1,569,425
	Total Ontario	67,793,777	70,383,174	– 2,589,397
MANITOBA—				
Energy, Mines and Resources—				
7	Regional Electrical Interconnections (previously Manitoba Hydro)	102,830,192	59,620,000	43,210,192
Environment—				
14	Lac Seul and Lake of the Woods storage projects	143,552	210,242	– 66,690
15	Operation of storage projects			
Finance—				
16	Consolidated loans—1947 settlement		837,153	– 837,153
2	Overpayment arising out of British North America Acts and other statutory authority	6,920,000		6,920,000
1	Federal-provincial employment loans program	6,503,172	6,745,064	– 241,892
3	Special development loans program	6,571,811	6,826,768	– 254,957
4	Winter capital projects fund	3,096,782	9,476,588	– 6,379,806
		23,091,765	23,885,573	– 793,808
5	Regional Economic Expansion—			
	Agricultural service centres—			
	Advances	48,883	12,398	36,485
	Loans	5,761,608	4,123,251	1,638,357
		5,810,491	4,135,649	1,674,842
5	Special areas agreements—			
	Advances		816,008	– 816,008
	Loans	4,013,420	3,290,492	722,928
		4,013,420	4,106,500	– 93,080
	Total Manitoba	135,889,420	91,957,964	43,931,456
SASKATCHEWAN—				
Finance—				
16	Consolidated loans—1947 settlement		1,275,167	– 1,275,167
1	Federal-provincial employment loans program	1,271,038	1,325,987	– 54,949
2	Overpayment arising out of British North America Acts and other statutory authority	94,076,000	69,412,000	24,664,000
4	Winter capital projects fund	35,235	90,316	– 55,081
		95,382,273	72,103,470	23,278,803
5	Regional Economic Expansion—			
	Agricultural service centres—			
	Advances	39,342	4,176	35,166
	Loans	6,298,619	5,735,538	563,081
		6,337,961	5,739,714	598,247

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (—)
		\$	\$	\$
SCHEDULE B—Concluded				
Loans, Investments and Advances—Concluded				
OTHER LOANS, INVESTMENTS AND ADVANCES—Concluded				
Provincial and territorial governments—Concluded				
SASKATCHEWAN—Concluded				
17	South Saskatchewan River project—			
	Treasury bills	12,336,779	12,336,779	
5	Special areas agreements—			
	Advances		3,381	— 3,381
	Loans			
	Total Saskatchewan	114,057,013	90,183,344	23,873,669
ALBERTA—				
Finance—				
16	Consolidated loans—1947 settlement		535,655	— 535,655
1	Federal-provincial employment loans program	5,338,002	5,566,191	— 228,189
3	Special development loans program	4,000,000	4,000,000	
4	Winter capital projects fund	6,014,650	6,302,601	— 287,951
	15,352,652	16,404,447		— 1,051,795
Regional Economic Expansion—				
5	Agricultural service centres—			
	Advances	50,362	36,387	13,975
	Loans	331,454	728,003	— 396,549
	381,816	764,390		— 382,574
5	Special areas agreements—			
	Advances			
	Loans	3,719,858	3,825,662	— 105,804
	Total Alberta	19,454,326	20,994,499	— 1,540,173
BRITISH COLUMBIA—				
Finance—				
16	Consolidated loans—1947 settlement		422,150	— 422,150
1	Federal-provincial employment loans program	14,889,723	15,402,471	— 512,748
3	Special development loans program	29,499,531	30,953,533	— 1,454,002
4	Winter capital projects fund	19,292,005	19,957,096	— 665,091
	Total British Columbia	63,681,259	66,735,250	— 3,053,991
NORTHWEST TERRITORIES—				
Finance—				
1	Federal-provincial employment loans program	28,243	29,192	— 949
4	Winter capital projects fund	335,716	343,714	— 7,998
	363,959	372,906		— 8,947
Indian Affairs and Northern Development—				
18	*Loans	121,048,456	123,718,883	— 2,670,427
	Total Northwest Territories	121,412,415	124,091,789	— 2,679,374
YUKON TERRITORY—				
Indian Affairs and Northern Development—				
19	*Government of the Yukon Territory—			
	Loans	56,067,376	51,940,489	4,126,887
	City of Whitehorse	1,004,461	1,048,562	— 44,101
20	Yukon Territory small business loans account	1,112,917	1,393,537	— 280,620
	Total Yukon Territory	58,184,754	54,382,588	3,802,166
	Total provincial and territorial governments	1,466,475,654	1,343,326,865	123,148,789

* Part to be recovered from parliamentary appropriations.

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE C			
Loans, Investments and Advances—			
OTHER LOANS, INVESTMENTS AND ADVANCES—			
National governments, including developing countries—			
France—			
Finance—			
1 Export Credits Insurance Act, Sec 23		8,368,000	– 8,368,000
2 Interim credit—Consolidated interest		82,000	– 82,000
		8,450,000	– 8,450,000
Jamaica—			
Finance—			
3 Special program—Economic assistance	25,000,000	25,000,000	
United Kingdom—			
Finance—			
4 The United Kingdom Financial Agreement Act, 1946	689,817,010	713,262,025	– 23,445,015
5 Deferred interest	94,990,863	94,990,863	
6 Deferred principal	784,807,873	808,252,888	– 23,445,015
Miscellaneous—			
7 External Affairs—Canadian International Development Agency—			
Special loan assistance—Developing countries	1,413,982,099	1,429,964,812	– 15,982,713
National Defence—			
8 Visiting forces (North Atlantic Treaty) Act—			
Damage claims recoverable	19,026	8,666	10,360
Total national governments, including developing countries	2,223,808,998	2,271,676,366	– 47,867,368

SCHEDULE D**Loans, Investments and Advances—****OTHER LOANS, INVESTMENTS AND ADVANCES—**

Veterans' Land Act Fund—			
1 Advances	464,466,598	505,361,098	– 40,894,500
Less: allowances for conditional benefits	25,173,257	29,418,012	– 4,244,755
Total Veterans' Land Act Fund	439,293,341	475,943,086	– 36,649,745

SCHEDULE E**Loans, Investments and Advances—****OTHER LOANS, INVESTMENTS AND ADVANCES—**

Government controlled corporations—			
1 Canadair Limited—Industry, Trade and Commerce—			
Investment in notes and capital stock of Canadair Limited	38,149,835	38,149,835	
2 Investments in capital stock of Canadair Limited	8,468,715	8,468,715	
3 Loans to Canadair for the financing of water bombers	28,723,803	27,071,691	1,652,112
4 Canada Development Corporation—Finance	322,000,000	322,000,000	
5 Consolidated Computer Incorporated—Industry, Trade and Commerce—Capital			
stock	12,395,999	12,395,999	
6 De Havilland Aircraft Canada Limited—Industry, Trade and Commerce—			
Capital stock	35,758,052	35,758,052	
7 Loans	1,758,000	1,724,800	33,200
Total government controlled corporations	447,254,404	445,569,092	1,685,312

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

SCHEDULE F

Loans, Investments and Advances—

OTHER LOANS, INVESTMENTS AND ADVANCES—

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE F			
Loans, Investments and Advances—			
OTHER LOANS, INVESTMENTS AND ADVANCES—			
Private sector enterprises—			
1 Advances to Canadian producers of frozen groundfish—Environment	2,119,000	2,119,000	
2 Agreement for sale of Crown assets—Algoma Steel Corporation Limited—Supply and Services		30,809	— 30,809
3 Burgeo Leasing Limited—Public Works	206,412	211,634	— 5,222
4 Canadian Arctic Producers Limited—Indian Affairs and Northern Development ..	506,397	517,891	— 11,494
5 Coast Ferries Limited for working capital—Transport	100,000	100,000	
6 Coleman Collieries—Energy, Mines and Resources	977,000	1,227,000	— 250,000
7 Construction of an oil refinery terminal wharf at Come-by-Chance, Newfound- land—Public Works	19,289,291	19,289,291	
8 Crown Trust Company—Energy, Mines and Resources			
9 Eurocan Pulp and Paper Co Ltd—Public Works	2,925,000	3,150,000	— 225,000
10 Investment for the purchase of capital stock of a company in order to exercise a stock option in such company—Industry, Trade and Commerce			
11 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements—Industry, Trade and Commerce	1,240,000	1,265,000	— 25,000
12 Loans to Fisheries Products Ltd—Marystown, Newfoundland—Environment	450,000	600,000	— 150,000
13 Loans to groundfish processors—Environment	1,204,112	1,580,895	— 376,783
14 Loans to haddock fishermen—Environment	1,524,148	1,572,007	— 47,859
15 Loans to manufacturers of automotive products in Canada affected by the Canada-United States agreement on automotive products—Industry, Trade and Commerce	7,254,336	18,556,861	— 11,302,525
16 Loans to manufacturers for defence plant modernization—Industry, Trade and Commerce	17,984,149	18,471,338	— 487,189
17 Loans to persons for the purpose of protecting the Crown's interest in assets securing a loan to manufacturers of automotive products— Industry, Trade and Commerce		861,200	— 861,200
18 Loans to processors of bloaters—Province of New Brunswick—Environment	28,486	28,562	— 76
19 Loans to processors of bloaters—Les Îles de la Madeleine, Quebec—Environment ..	133,910		133,910
20 Loans under the Enterprise Development Program— Industry, Trade and Com- merce	4,200,000		4,200,000
21 Loans under the Footwear and Tanning Industries adjustment program—Indus- try, Trade and Commerce	2,177,538	1,854,624	322,914
22 Loans under the Pharmaceutical Industry Development Assistance Program— Industry, Trade and Commerce	453,890	623,670	— 169,780
23 Loans to Radio Engineering Products Limited—Industry, Trade and Commerce ..	1,000,000	1,000,000	
24 Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited)—Capital stock—Regional Economic Expansion	5,001,000	5,001,000	
25 New Brunswick Multiplex Corporation Limited—Capital stock—Regional Eco- nomic Expansion	200	200	
25 Newfoundland and Labrador Development Corporation Limited—Capital stock— Regional Economic Expansion	200	200	
25 La Société du Parc Industriel et Commercial Aéroportuaire du Mirabel—Region- al Economic Expansion	400		400
25 Société Inter-Port de Québec—Regional Economic Expansion	400		400
26 Newfoundland and Labrador Development Corporation Limited—Loans— Regional Economic Expansion	13,500,000	13,500,000	
27 Saint John Harbour Bridge Authority—Finance	8,162,739	7,580,232	582,507
28 Sydney Steel Corporation—Public Works	5,434,102	5,434,937	— 835
29 Telesat Canada—Capital stock—Communications	30,000,000	30,000,000	
30 Town of Oromocto Development Corporation—Loans for housing projects— Finance	725,654	769,138	— 43,484
31 Working capital loans to fish plants—Environment	1,177,000	1,356,000	— 179,000
Total private sector enterprises	127,775,364	136,701,489	— 8,926,125

SCHEDULE G

Loans, Investments and Advances—

OTHER LOANS, INVESTMENTS AND ADVANCES—

Inactive loans—			
Finance—			
1 Loan to China—Export Credits Insurance Act	49,426,118	49,426,118	
1 Loan to Greece	6,525,000	6,525,000	
Total inactive loans	55,951,118	55,951,118	

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE H			
Loans, Investments and Advances—			
OTHER LOANS, INVESTMENTS AND ADVANCES—			
Miscellaneous—			
Loans and accountable advances—			
External Affairs—			
1 Loans and advances to persons posted abroad	2,149,197	2,128,581	20,616
2 Posts abroad	2,127,313	1,320,714	806,599
	4,276,510	3,449,295	827,215
Finance—			
3 Auditor General—United Nations audit	49,830	34,428	15,402
4 Fire losses replacement account			
Industry, Trade and Commerce—			
5 Departmental field offices in Canada and posts abroad	536,886	446,842	90,044
Manpower and Immigration—			
6 Posts abroad	256,540	211,948	44,592
Post Office—			
7 Inventories and other advances	-2,842,502	12,768,188	- 15,610,690
Regional Economic Expansion—			
8 Project costs recoverable from provincial and municipal governments	358,450	280,892	77,558
Supply and Services—			
9 Miscellaneous departmental accountable advances	6,299,948	5,526,382	773,566
Total loans and accountable advances	8,935,662	22,717,975	- 13,782,313
Other miscellaneous—			
Agriculture—			
10 Construction of multi-purpose exhibition buildings	29,637,629	26,182,711	3,454,918
Energy, Mines and Resources—			
11 Hydro-Quebec Research Institute	16,328,667	16,653,407	- 324,740
Finance—			
12 City of Montreal—Note—Re Expo		192,000	- 192,000
13 Ottawa Civil Service recreational association re: W Clifford Clark Memorial Recreational Centre	830,882	854,616	- 23,734
14 Capital assistance loans—Town of Oromocto	223,710	385,671	- 161,961
	1,054,592	1,432,287	- 377,695
Indian Affairs and Northern Development—			
15 Eskimo loan fund	4,131,994	4,167,097	- 35,103
16 Loans to native claimants—Northern Affairs program	6,740,456	3,519,456	3,221,000
Indian Affairs—			
17 Loans to Chippewa Band of Kettlepoint	65,000	65,000	
18 Indian economic development account	52,007,174	54,452,757	- 2,445,583
19 Indian housing assistance account	9,347,662	9,203,849	143,813
20 Loans to the Indian Associations of Canada	116,000	116,000	
21 Loans to Indians and Inuits of Quebec—James Bay Project	4,897,526	4,897,526	
22 Loans to native claimants—Indian program	5,720,012	3,155,037	2,564,975
23 Northern Flood Committee of Manitoba	468,200	468,200	
	83,494,024	80,044,922	3,449,102
Manpower and Immigration—			
24 Assisted passage scheme	3,272,830	3,527,144	- 254,314
National Defence—			
25 Loans for housing projects—Canadian forces	18,853,494	19,221,914	- 368,420
National Health and Welfare—			
26 Education loans—Employees	2,151	2,019	132
Regional Economic Expansion—			
27 Loans to settlers in the Bow River project	7,757	7,757	
Solicitor General—			
28 Parolees' loan accounts	5,166	11,051	- 5,885
Transport—			
29 Corporation of the City of Montreal—			
Atwater Tunnel	1,161,002	1,226,392	- 65,390
30 St Remi Tunnel	391,260	449,731	- 58,471
31 Fraser Harbour Commissioners	822,068	991,648	- 169,580
32 Hamilton Harbour Commissioners	2,355,771	2,500,512	- 144,741
33 Lakehead Harbour Commission—Expansion of Keefer terminal	719,520	758,028	- 38,508
34 Nanaimo Harbour Commissioners	74,772	101,121	- 26,349
35 Port Alberni Harbour Commission	1,630,047	1,698,913	- 68,866

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (—)
		\$	\$	\$
SCHEDULE H—Concluded				
Loans, Investments and Advances—Concluded				
OTHER LOANS, INVESTMENTS AND ADVANCES—Concluded				
Other miscellaneous—Concluded				
Transport—Concluded				
36	Toronto Harbour Commissioners		105,572	— 105,572
37	Maritime Employers Association	6,198,710	6,659,657	— 460,947
		13,353,150	14,491,574	— 1,138,424
Veterans Affairs—				
38	Advances to working capital fund of the Commonwealth War Graves Com- mission	73,200	73,200	
	Total other miscellaneous	166,082,660	161,647,986	4,434,674
	Total miscellaneous	175,018,322	184,365,961	— 9,347,639
	Total loans, investments and advances	26,455,403,782	25,354,127,622	1,101,276,160

SCHEDULE I

Other Assets—

1	Cash in transit	962,104,537	740,483,412	221,621,125
2	Moneys received after March 31 but applicable to the current year	64,022,005	97,922,570	— 33,900,565
		1,026,126,542	838,405,982	187,720,560
Unemployment Insurance advances—				
	Non-interest-bearing	1,959,039,657	1,768,716,504	190,323,153
	Unemployment Insurance Account	155,084,581	— 34,355,733	189,440,314
		2,114,124,238	1,734,360,771	379,763,467
Finance—				
3	Excess of payments over credits to provinces under provincial tax collection agreements		70,893,501	— 70,893,501
Working capital advances to revolving funds, departments and agencies—				
Agriculture—				
4	Agriculture revolving fund	224,352	234,835	— 10,483
5	Agricultural commodities stabilization account			
6	Agricultural products board account	380,826	1,061,365	— 680,539
7	Canadian Grain Commission—Working capital advance			
8	Race track supervision revolving fund account	— 1,080,418	— 55,780	— 1,024,638
9	Acquisition of capital equipment for race track supervision	77,221	84,134	— 6,913
		— 398,019	1,324,554	— 1,722,573
Communications—				
10	Government Telecommunications Agency revolving fund	466,515	700,111	— 233,596
Energy, Mines and Resources—				
11	Stockpiling of uranium concentrates	90,694,353		90,694,353
Environment—				
12	Acquisition of meteorological equipment and supplies	2,576,784	3,302,291	— 725,507
13	Fisheries prices support account	2,039,628	1,501,154	538,474
14	Fisheries working capital advance	18,750	19,005	— 255
		4,635,162	4,822,450	— 187,288
External Affairs—				
15	Acquisition of capital equipment for the central and regional passport offices	194,105	243,249	— 49,144
16	Passport office revolving fund	— 1,793,666	— 1,320,508	— 473,158
		— 1,599,561	— 1,077,259	— 522,302
Finance—				
17	Blank bonds reserves	318,741	302,704	16,037
Bullion and coinage—				
18	Bronze and copper coinage account	142,486	1,134,309	— 991,823
19	Gold coinage account	3,858,001		3,858,001
20	Gold purchase account	4,731,882	4,731,620	262
18	Nickel coinage account	360,541	2,452,649	— 2,092,108
21	Olympic gold bullion inventory account	2,262,802	4,404,402	— 2,141,600
22	Olympic gold coin blank inventory account	486,125	269,044	217,081
23	Olympic gold finished coin inventory account	849,392	3,949,454	— 3,100,062
24	Olympic silver bullion inventory account	3,104,230	2,918,354	185,876
25	Olympic silver coin blank inventory account	1,944,269	9,714,003	— 7,769,734

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (-)
		\$	\$	\$
SCHEDULE 1—Concluded				
Other Assets—Concluded				
Working capital advances to revolving funds, departments and agencies—Concluded				
Finance—Concluded				
26	Olympic silver finished coin inventory account	3,854,025	30,094,018	- 26,239,993
27	Silver bullion purchase account	3,806,537	3,637,445	169,092
18	Silver coinage account	4,004	2,269	1,735
18	Steel coinage account	257	134	123
		25,723,292	63,610,405	- 37,887,113
Indian Affairs and Northern Development—				
28	Indian arts and crafts central marketing services	1,385,663	1,786,722	- 401,059
29	Stores account—Parks Canada	1,294,548	829,758	464,790
		2,680,211	2,616,480	63,731
Industry, Trade and Commerce—				
30	Statistics Canada revolving fund	- 400,603	- 533,213	132,610
National Defence—				
31	Imprest accounts, standing advances and authorized loans	18,527,637	14,958,131	3,569,506
National Revenue—				
32	Customs and Excise	22,093	39,747	- 17,654
Post Office—				
33	Working capital	2,930,906	2,939,943	- 9,037
Public Works—				
34	Other government departments and agencies—Construction and repair projects	1,951,464	3,261,233	- 1,309,769
Regional Economic Expansion—				
35	Prairie farm rehabilitation administration—Stores account	331,740	234,609	97,131
Secretary of State—				
National Film Board—				
36	Advances for purchase of capital equipment for Canadian Government Photo Centre	431,932	327,291	104,641
38	Canadian Government Photo Centre revolving fund	228,538	134,761	93,777
39	Operating account	- 442,587	- 1,199,752	757,165
Public Archives—				
	Advances for the purchase of capital equipment for the Central Microfilm Unit	317,038	434,502	- 117,464
40	Revolving fund	- 51,491	- 103,696	52,205
41	Public Service Commission Staff development and training	- 1,343,571	- 684,268	- 659,303
		- 860,141	- 1,091,162	231,021
Solicitor General—				
Correctional services—				
42	Canteen account	229,483	211,744	17,739
43	Industrial stores account	2,758,197	1,769,291	988,906
44	Livestock and canning supplies stores account	122,685	104,129	18,556
45	Operational stores account	4,952,372	3,766,755	1,185,617
		8,062,737	5,851,919	2,210,818
Royal Canadian Mounted Police—				
46	Clothing and kit account	6,381,531	4,483,078	1,898,453
47	Messes operations account	60,906	63,674	- 2,768
		6,442,437	4,546,752	1,895,685
Supply and Services—				
48	Acquisition of capital equipment for Canadian government supply services	14,678,589	10,295,212	4,383,377
49	Defence production revolving fund	12,199,083	14,844,551	- 2,645,468
50	Supply revolving fund	10,419,506	10,780,448	- 360,942
		37,297,178	35,920,211	1,376,967
Transport—				
51	Airports capital loans	611,093,407	553,182,668	57,910,739
52	Airports revolving fund	1,711,728	2,288,851	- 577,123
53	Airports revolving fund unpaid contractors' holdbacks	22,679,473	22,069,330	610,143
54	Stores account	635,484,608	577,540,849	57,943,759
Treasury Board—				
55	Miscellaneous departmental accountable imprest and standing advances	8,580,775	9,103,628	- 522,853
Veterans Affairs—				
56	Hospital stores account	1,754,176	1,764,518	- 10,342
57	Manufacture of Remembrance Day poppies (Vetcraft)	449,305	511,233	- 61,928
		2,203,481	2,275,751	- 72,270
Total working capital advances to revolving funds, departments and agencies				
		842,776,265	727,045,139	115,731,126
Unamortized bond flotation costs				
		139,461,118	139,462,887	- 1,769
Total other assets				
		4,122,488,163	3,510,168,280	612,319,883

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE J			
Foreign Assets—			
Subscriptions, loans and advances—			
Other international organizations—			
Canada's subscription to the capital of development banks—			
1 Asian Development Bank	84,083,586	74,806,852	9,276,734
2 Caribbean Development Bank	6,839,390	5,984,210	855,180
3 Inter-American Development Bank	69,691,061	53,760,046	15,931,015
4 International Bank for Reconstruction and Development	125,444,805	101,084,198	24,360,607
5 International Development Association	762,713,529	619,639,688	143,073,841
6 International Finance Corporation	8,017,127	3,522,375	4,494,752
	<i>1,056,789,498</i>	<i>858,797,369</i>	<i>197,992,129</i>
International development associations—			
Special loans—Canadian International Development Agency	314,489,848	260,786,380	53,703,468
8 Working capital advances, loans and investments in international organizations and associations—			
Customs co-operation council	6,309	6,309	
Food and agricultural organization	275,648	275,648	
General agreement on tariffs and trade	14,508	14,508	
Intergovernmental maritime consultative organization	1,617	1,617	
International atomic energy agency	69,179	71,598	– 2,419
International civil aviation organization	49,653	52,804	– 3,151
International labour organization	68,666	68,666	
United Nations bonds	2,925,337	3,213,520	– 288,183
United Nations educational, scientific and cultural organization	495,299	495,299	
United Nations organizations	1,271,585	1,235,745	35,840
World health organization	143,573	143,573	
	<i>5,321,374</i>	<i>5,579,287</i>	<i>– 257,913</i>
Total other international organizations	<i>1,376,600,720</i>	<i>1,125,163,036</i>	<i>251,437,684</i>

SCHEDULE K**Cash balances—**

Receiver General deposits—			
1 Canadian	4,486,833,800	3,580,349,160	906,484,640
1 Foreign	19,270,414	16,043,912	3,226,502
2 Special	136,037	151,935	– 15,898
Total Canadian dollar deposits and foreign currency	<i>4,506,240,251</i>	<i>3,596,545,007</i>	<i>909,695,244</i>

SCHEDULE L**Allowance for Losses on Realization of Assets—**

Credits to the allowance account through charges to budgetary expenditures—

Fiscal years:

1940-41 to 1946-47 (\$25,000,000 per year)	175,000,000	175,000,000
1947-48 to 1952-53 (\$75,000,000 per year)	450,000,000	450,000,000
1953-54 to 1956-57 (\$50,000,000 per year)	100,000,000	100,000,000
	<i>725,000,000</i>	<i>725,000,000</i>

Less write-off—

Loans and advances made during the war by the Department of Munitions and Supply to Crown corporations under the authority of Surplus Crown Assets Act 1946-47

21,331,140 21,331,140

Loans to the four Western Provinces under authority of the Western Provinces Treasury Bills and Natural Resources Act 1947-48

55,416,164 55,416,164

Loan to Dominion Coal and Steel Corporation under authority of the Surplus Crown Assets Act 1947-48

2,370,908 2,370,908

Outstanding balances of loans pursuant to compromise made under the authority of the Department of Justice Act

Thirty-Two Collieries Ltd 1948-49 12,600

High Test Lignite Coal Co Ltd 1949-50 1,800

14,400 14,400

Temporary loans to the Old Age Security Fund under authority of Vote 655 of the Appropriation Act No 4

1953-54 49,483,323

1956-57 50,000,000

99,483,323 99,483,323

Total write-offs

178,615,935 178,615,935

Total allowance for losses on realization of assets

546,384,065 546,384,065

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)
	\$	\$	\$
SCHEDULE M			
Excess of Recorded Liabilities over Net Recorded Assets—			
Balance at beginning of year	29,585,940,486	23,296,450,232	6,289,490,254
Deficit for the year:			
Budgetary expenditures	42,882,332,503	39,011,464,539	3,870,867,964
Less: budgetary revenues	32,846,493,529	32,721,974,285	124,519,244
	10,035,838,974	6,289,490,254	3,746,348,720
Balance at end of year	39,621,779,460	29,585,940,486	10,035,838,974

SCHEDULE N**Annuity, Insurance and Pension Accounts—**

1	Canada Pension Plan account	13,018,825,122	11,356,886,710	1,661,938,412
	Less: provincial government securities in investment fund—			
	Newfoundland	247,880,000	214,843,000	33,037,000
	Nova Scotia	491,581,000	428,729,000	62,852,000
	Prince Edward Island	50,163,000	43,322,000	6,841,000
	New Brunswick	371,956,000	323,952,000	48,004,000
	Quebec	66,664,000	59,155,000	7,509,000
	Ontario	6,853,463,000	6,002,405,000	851,058,000
	Manitoba	728,859,000	637,807,000	91,052,000
	Saskatchewan	561,292,000	492,002,000	69,290,000
	Alberta	1,213,633,000	1,051,600,000	162,033,000
	British Columbia	1,834,791,000	1,597,481,000	237,310,000
		12,420,282,000	10,851,296,000	1,568,986,000
	Balance on deposit with the Receiver General	598,543,122	505,590,710	92,952,412
	Superannuation accounts—			
	National Defence—			
2	Canadian forces superannuation account	7,538,718,268	7,006,166,679	532,551,589
	Less: unamortized portions of actuarial deficiencies	663,858,000	810,676,000	- 146,818,000
		6,874,860,268	6,195,490,679	679,369,589
	Solicitor General—			
3	Royal Canadian Mounted Police superannuation account	685,317,114	576,640,531	108,676,583
	Less: unamortized portions of actuarial deficiencies	81,912,000	71,440,000	10,472,000
		603,405,114	505,200,531	98,204,583
4	Treasury Board—			
	Public Service superannuation account	9,041,851,849	8,147,817,891	894,033,958
	Less: unamortized portions of actuarial deficiencies	764,200,000	840,900,000	- 76,700,000
		8,277,651,849	7,306,917,891	970,733,958
	Total superannuation accounts	17,265,887,231	15,730,625,101	1,535,262,130
	Less: unamortized portions of actuarial deficiencies	1,509,970,000	1,723,016,000	- 213,046,000
		15,755,917,231	14,007,609,101	1,748,308,130
	Government annuities—			
	Manpower and Immigration—			
5	Unemployment Insurance Commission—Government annuities	1,231,923,835	1,240,893,106	- 8,969,271
	Other annuities, insurance and pension accounts—			
	Agriculture—			
6	Crop reinsurance fund	59,353,448	40,837,429	18,516,019
	Environment—			
7	Fishing vessel insurance plan	8,001,655	6,177,465	1,824,190
	Finance—			
8	Insurance—Civil service insurance fund	19,117,651	19,590,246	- 472,595
	Industry, Trade and Commerce—			
9	Overseas projects insurance account No 1			
10	Overseas projects insurance account No 2			
	Manpower and Immigration—			
11	Unemployment Insurance Commission—Annuities agents' pension account	91,667	96,220	- 4,553
	National Defence—			
12	Regular forces death benefit account	30,216,093	28,210,922	2,005,171
	Parliament—			
13	Members of Parliament retiring allowances account	9,502,378	8,638,976	863,402

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)
	\$	\$	\$
SCHEDULE N—Concluded			
Annuity, Insurance and Pension Accounts—Concluded			
Other annuities, insurance and pension accounts—Concluded			
14 Solicitor General— Royal Canadian Mounted Police—Dependants' pension fund	9,396,522	9,029,589	366,933
Treasury Board—			
15 Hospital insurance outside Canada	535,479	980	534,499
16 Public Service death benefit account	65,731,830	53,630,565	12,101,265
17 Supplementary retirement benefits account	344,833,164	205,248,994	139,584,170
18 Retirement fund	6,841	8,005	- 1,164
	411,107,314	258,888,544	152,218,770
Veterans Affairs—			
19 Returned soldiers insurance fund	3,767,655	4,559,404	- 791,749
20 Veteran's insurance fund	30,133,131	30,928,615	- 795,484
21 Veteran's Land Act fire insurance fund	36,700	36,700	
22 Veteran's Land Act insurance account		103,699	- 103,699
	33,937,486	35,628,418	- 1,690,932
Total other annuities, insurance and pension accounts	580,724,214	407,097,809	173,626,405
Total annuity, insurance and pension accounts	18,167,108,402	16,161,190,726	2,005,917,676

SCHEDULE O**Other Liabilities—**

Interest and matured debt—			
1 Interest due	2,432,070,410	2,103,211,682	328,858,728
2 Interest accrued	1,185,935,044	1,009,420,446	176,514,598
3 Provision for compound and bonus interest on Canada savings bonds—			
Compound interest—			
Series 21	670,000	550,000	120,000
Series 22	220,000	100,000	120,000
Special replacement series	4,260,000	3,060,000	1,200,000
Series 23	1,310,000	950,000	360,000
Series 24	295,450,000	177,010,000	118,440,000
Series 25	24,007,000	1,750,000	22,320,000
Series 26	21,800,000	2,840,000	18,960,000
Series 27	19,410,000	11,850,000	7,560,000
Series 28	9,970,000	5,770,000	4,200,000
	377,160,000	203,880,000	173,280,000
Bonus—			
Series 17		3,894,970	- 3,894,970
Series 20		14,303,840	13,360,000
Series CS	27,663,840	8,369,250	6,080,000
Series 22	14,449,250		
Special replacement series	17,386,000	10,656,000	6,730,000
Series 23	41,002,200	21,682,200	19,320,000
Series 24	241,002,801	133,022,801	107,980,000
Series 25	85,145,680	48,745,680	36,400,000
Series 26	105,614,600	62,504,600	43,110,000
Series 27	90,168,400	55,308,400	34,860,000
Series 28	49,662,100	32,842,100	16,820,000
	672,094,871	391,329,841	280,765,030
	1,049,254,871	595,209,841	454,045,030
4 Matured debt—Payable in Canadian dollars	47,353,761	35,565,978	11,787,783
Total interest and matured debt	4,714,614,086	3,743,407,947	971,206,139
Accounts payable and accrued salaries—			
5 Accounts payable (that portion paid in April of the next following fiscal year)	1,185,937,040	1,580,566,482	- 394,629,442
6 Accrued salaries and wages	587,810	127,229,661	- 126,641,851
	1,186,524,850	1,707,796,143	- 521,271,293
Outstanding cheques, warrants and money orders—			
7 Cheques	1,819,644,331	1,221,959,657	597,684,674
8 Warrants for hog and lamb premiums	20,465	20,505	- 40
9 Post Office money orders	52,929,185	48,566,052	4,363,133
10 Outstanding cheques settlement account			
10 Bank of Canada			

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (-)
		\$	\$	\$
SCHEDULE O—Concluded				
Other Liabilities—Concluded				
Outstanding cheques, warrants and money orders—Concluded				
11	Letter of credit cheques			
12	Imprest account cheques	327,503	288,436	39,067
13	Unemployment Insurance warrants	148,289,163	118,080,730	30,208,433
		2,021,210,647	1,388,915,380	632,295,267
Other—				
14	Post Office account			
15	Eldorado Mining and Refining Limited—Unpresented capital stock	23,898	24,046	- 148
16	Miscellaneous departmental payroll deductions	12,259,915	3,741,578	8,518,337
17	Olympic account	20,135,534	37,975,333	- 17,839,799
		32,419,347	41,740,957	- 9,321,610
Contractors' and other holdbacks—				
	Agriculture	492,671	641,192	- 148,521
	Communications	483,250	197,756	285,494
	Energy, Mines and Resources	1,064,712	992,545	72,167
	Atomic Energy Control Board	57,592		57,592
	Environment	1,251,457	835,452	416,005
	External Affairs	187,237	76,183	111,054
	Canadian International Development Agency	2,842,531	2,714,891	127,640
	Indian Affairs and Northern Development	2,116,835	2,046,319	70,516
	Industry, Trade and Commerce	4,531,585	2,970,408	1,561,177
	Statistics Canada		930	- 930
	Manpower and Immigration	1,410,613	838,803	571,810
	National Defence	4,527,423	3,612,061	915,362
	National Revenue—Customs and Excise	4,389	4,389	
	Post Office	144,497	286,819	- 142,322
	Public Works	28,115,823	20,295,261	7,820,562
	Regional Economic Expansion	422,339	5,565	416,774
	Science and Technology	24,257	1,220	23,037
	National Research Council	537,337	351,320	186,017
	Solicitor General—Correctional Services	82,849	6,468	76,381
	Supply and Services	1,035,631	818,261	217,370
	Transport	11,729,063	12,123,326	- 394,263
	Canadian Transport Commission	17,673		17,673
	Veterans Affairs	26,892	21,427	5,465
	Soldier Settlement and Veterans' Land Acts		230	- 230
		61,106,656	48,840,826	12,265,830
19	Suspense accounts	29,351,352	20,335,787	9,015,565
	Total other	122,877,355	110,917,570	11,959,785
SCHEDULE P				
Other Liabilities—				
DEPOSIT AND TRUST ACCOUNTS—				
SUMMARY—				
	Departmental deposit and trust accounts	514,984,141	374,917,279	140,066,862
	Class C and D Crown corporation deposits	60,964,114	27,746,815	33,217,299
	Payments received in advance	4,028,919	3,488,863	540,056
	Balances to the credit of departments and Class B Crown corporations	8,119,713	7,330,397	789,316
		588,096,887	413,483,354	174,613,533
Agriculture—				
1	Commonwealth institute of biological control	4,130	3,674	456
2	Prairie farm emergency fund	9,066,972	9,066,972	
3	Western grain stabilization account	190,773,301	95,237,434	95,535,867
		199,844,403	104,308,080	95,536,323
Consumer and Corporate Affairs—				
4	Conflict of interest			
5	Deposit account			
6	Estate fund—Bankruptcy Act	90,222	98,031	- 7,809
7	Security deposits—Bankruptcy Act	74,200	74,200	
8	Less: securities held in trust	32,000	45,300	- 13,300
9	Shares in trust—Bankruptcy	31,266	31,266	
8	Less: securities held in trust	31,266	31,266	
10	Shares proceeds in trust—Bankruptcy	35,820	33,869	1,951
11	Small debtor revenue trust accounts	1,219,910	1,267,806	- 47,896
12	Unclaimed dividends and undistributed assets—Bankruptcy Act	1,928,701	1,706,245	222,456
13	Winding-up Act—Unclaimed dividends and undistributed assets	683,850	637,921	45,929
		4,032,703	3,818,072	214,631

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)	
	\$	\$	\$	
SCHEDULE P—Continued				
Other Liabilities—Continued				
DEPOSIT AND TRUST ACCOUNTS—Continued				
14	Energy, Mines and Resources—			
	Guarantee deposits—Oil and gas	15,732,453	24,536,879	– 8,804,426
8	Less: securities held in trust	15,689,570	24,409,574	– 8,720,004
		42,883	127,305	– 84,422
15	Miscellaneous project deposits	221,892	138,182	83,710
16	Atomic Energy Control Board—			
	Nuclear liability reinsurance account	333,444	50,086	283,358
		598,219	315,573	282,646
	Environment—			
17	Great Lakes Fisheries Commission—Lamprey research and control	224,071		224,071
18	Guarantee deposits	9,286	78,253	– 68,967
19	Miscellaneous project deposits	75,762	3,766	71,996
		309,119	82,019	227,100
	External Affairs—			
20	Canadian Cultural Institute account	507,271	601,795	– 94,524
8	Less: securities held in trust	366,717	465,989	– 99,272
	Banco di Roma, Rome, Italy—Canadian Cultural Institute (Canadian Foundation at Rome)	140,554	135,806	4,748
	Canadian International Development Agency—			
21	Guarantee deposits			
22	International agencies—Travel account	11,946	13,835	– 1,889
		11,946	13,835	– 1,889
	Finance—			
23	Common school funds—Ontario and Quebec	2,677,771	2,677,771	
24	Foreign claims fund	3,487,098	3,444,101	42,997
8	Less: securities held in trust		25,000	– 25,000
		3,487,098	3,419,101	67,997
25	Halifax 1917 explosion pension account	1,433,003	1,463,521	– 30,518
8	Less: securities held in trust	675,000	679,500	– 4,500
		758,003	784,021	– 26,018
26	Investors' indemnity fund	183	183	
27	Public officers guarantee account	160,676	160,174	502
28	Roumania claims fund insurance	19,769	59,320	– 39,551
29	War claims fund—World War 1	399,486	369,553	29,933
30	War claims fund—World War 2	4,733,854	4,330,445	403,409
31	Civil service insurance minor beneficiaries	455	441	14
		12,237,295	11,801,009	436,286
	Indian Affairs and Northern Development—			
32	Guarantee deposits	27,761,851	53,538,997	– 25,777,146
8	Less: securities held in trust	27,365,014	53,092,234	– 25,727,220
		396,837	446,763	– 49,926
	Indian Affairs—			
33	Fines—Indian Act	274,175	196,307	77,868
34	Guarantee deposits—Reserve resources	415,741	410,808	4,933
8	Less: securities held in trust	33,000	33,000	
		382,741	377,808	4,933
35	Guarantee deposits—Rotating herds	44,736	48,026	– 3,290
36	Indian agencies revenue trust bank accounts	1,213,713	1,426,004	– 212,291
	Less: cash	1,213,713	1,426,004	– 212,291
37	Indian band funds	138,363,778	110,511,786	27,851,992
38	Indian band funds—Shares and certificates	20,000	20,000	
8	Less: securities held in trust	20,000	20,000	
39	Indian compensation funds	131,863	191,957	– 60,094
40	Indian estate accounts	2,142,172	2,014,731	127,441
8	Less: securities held in trust	12,650	14,850	– 2,200
		2,129,522	1,999,881	129,641
41	Land assurance fund	336,684	271,868	64,816
42	Indian contributions to the subsidy housing program	26,839	53,564	– 26,725
43	Indian rental suspense account	9,056,457	1,653,408	7,403,049
44	Indian savings accounts	1,893,559	1,350,644	542,915
45	Indian special accounts	187,950	173,297	14,653
		153,225,141	117,275,309	35,949,832
	Industry, Trade and Commerce—			
46	Fairs and shows	261,061	368,408	– 107,347
	Justice—			
47	Courts unclaimed trust funds	3,459	3,459	
48	Federal court—Montreal admiralty division trust fund	824	824	
49	Federal court including admiralty	3,730,443	4,189,084	– 458,641
50	Tax Review Board fees	2,270	2,630	– 360
		3,736,996	4,195,997	– 459,001

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

		1978	1977	Net increase or decrease (-)
		\$	\$	\$
SCHEDULE P—Continued				
Other Liabilities—Continued				
DEPOSIT AND TRUST ACCOUNTS—Continued				
	Labour—			
51	Fair wages suspense accounts	8,620	13,199	- 4,579
52	Labour Standards code	164,815	217,027	- 52,212
		173,435	230,226	- 56,791
	Manpower and Immigration—			
53	Immigration guarantee fund	2,382,419	2,414,234	- 31,815
8	Less: securities held in trust	100,000	90,000	10,000
		2,282,419	2,324,234	- 41,815
	National Defence—			
54	Estates—Armed services	166,596	125,372	41,224
55	Extra-mural research grants	193,190	153,381	39,809
	Foreign governments—			
56	United Kingdom	1,545,817	1,111,271	434,546
57	United States of America		4,926	- 4,926
58	Federal Republic of Germany	2,143,542	1,831,042	312,500
59	Herbert Lott naval trust fund	776	818	- 42
60	Permanent services—Deferred pay			
61	Saclant Westland Fleet Broadcast Project		43,904	- 43,904
62	Strathcona trust fund	500,000	500,000	
		4,549,921	3,770,714	779,207
	National Health and Welfare—			
63	Health insurance supplementary account	21,441	21,709	- 268
64	World Health Organization	32,001	34,208	- 2,207
	Medical Research Council—			
65	Donations and bequests	78,575	78,027	548
		132,017	133,944	- 1,927
	National Revenue—			
	Customs and Excise—			
66	Guarantee deposits	4,817,279	4,376,503	440,776
8	Less: securities held in trust	4,615,900	4,183,500	432,400
		201,379	193,003	8,376
67	Temporary deposits received from importers	1,311,795	1,064,024	247,771
	Less: temporary deposits in bank account	1,311,795	1,064,024	247,771
	Taxation—			
68	Income tax appeals—Security deposits		1,200	- 1,200
		201,379	194,203	7,176
	Post Office—			
69	Guarantee fund—Bonds	261,500	261,500	
8	Less: securities held in trust	261,500	261,500	
70	Guarantee fund—Cash	- 85,717	30,597	- 116,314
71	Post Office savings bank	2,886,068	2,933,042	- 46,974
		2,800,351	2,963,639	- 163,288
	Privy Council—			
72	Chief Electoral Officer—Candidates election deposits	4,600	400	4,200
	Public Works—			
73	Fraser River (New Westminster Railway Bridge) maintenance	122,232	189,260	- 67,028
	Regional Economic Expansion—			
74	Deposits for sharing costs of certain projects		6,338	- 6,338
	Solicitor General—			
75	Administration program—			
	National advisory network	2,859		2,859
	Correctional services—			
76	Inmates earnings	1,092,444	975,918	116,526
77	Inmates trust funds—Unclaimed	21,092	17,177	3,915
		1,113,536	993,095	120,441
	Royal Canadian Mounted Police—			
78	Benefit fund	654,645	701,943	- 47,298
8	Less: securities held in trust	338,100	342,100	- 4,000
		316,545	359,843	- 43,298
		1,432,940	1,352,938	80,002
	Supply and Services—			
79	Undistributed union dues	27,183	37,040	- 9,857
81	Contractors' security deposits (sundry departments)—			
	Bonds	4,646,247	2,786,647	1,859,600
8	Less: securities held in trust	4,646,247	2,782,000	1,864,247
			4,647	- 4,647

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
SCHEDULE P—Continued			
Other Liabilities—Continued			
DEPOSIT AND TRUST ACCOUNTS—Continued			
Supply and Services—Concluded			
Cash	6,520,270	5,355,321	1,164,949
Certified cheques	1,129,036	806,474	322,562
8 Less: securities held in trust	1,011,838	777,668	234,170
	117,198	28,806	88,392
	6,664,651	5,425,814	1,238,837
Transport—			
82 Civilian aviation licence fees	610	65	545
83 Loran C—United States Coast Guard—Deposit account	9,455	35,861	— 26,406
84 Maritime pollution claims fund	46,936,174	43,437,488	3,498,686
85 Province of Newfoundland—Social security assessment collections	315	230	85
86 Unclaimed moneys due to Canadian seamen	3,373	5,380	— 2,007
87 United Kingdom—Advance for services at Goose Bay	468	468	
	46,950,395	43,479,492	3,470,903
Treasury Board—			
88 Blue Cross premiums		— 19,518	19,518
89 National Lottery account	1,547,058	1,384,450	162,608
	1,547,058	1,364,932	182,126
Veterans Affairs—			
90 Army benevolent fund	2,071,697	2,450,725	— 379,028
8 Less: securities held in trust	256,150	256,150	
	1,815,547	2,194,575	— 379,028
91 Canadian army welfare fund	46,907	37,250	9,657
92 Canadian forces personnel assistance fund	650,682	620,237	30,445
93 Canadian Pension Commission—Administration trust fund	20,503,019	19,446,712	1,056,307
8 Less: securities held in trust	131,864		131,864
	20,371,155	19,446,712	924,443
94 Estates fund	58,416	28,869	29,547
8 Less: securities held in trust	500		500
	57,916	28,869	29,047
95 Veterans administration and welfare trust fund	1,826,228	1,858,208	— 31,980
8 Less: securities held in trust	88,499	64,400	24,099
	1,737,729	1,793,808	— 56,079
96 Veterans care trust fund	12,561,538	11,954,849	606,689
8 Less: securities held in trust	143,610	139,050	4,560
	12,417,928	11,815,799	602,129
Soldier Settlement and Veterans' Land Act—			
97 Indian and Eskimo housing assistance trust account		778	— 778
	37,097,864	35,938,028	1,159,836
101 Public Works—Provincial sales tax withheld			
102 Secretary of State—Public Archives—Provincial sales tax collections—Ontario	155		155
103 Solicitor General—Correctional Services—Provincial sales tax collections	2,987	2,286	701
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—			
104 National Defence	7,166,816	8,614,076	— 1,447,260
104 Solicitor General—Royal Canadian Mounted Police	3,992,613	3,564,186	428,427
104 Supply and Services	25,605,425	23,184,267	2,421,158
	36,764,854	35,362,529	1,402,325
Total departmental deposit and trust accounts	514,984,141	374,917,279	140,066,862
Class C and D Crown corporation deposits—			
105 Agriculture—Canadian Dairy Commission	119,664	268,355	— 148,691
Finance—			
106 Atomic Energy of Canada Limited	20,000,000		20,000,000
Crown Assets Disposal Corporation	500,000	500,000	
Export Development Corporation—Interest-bearing	20,000,000	20,000,000	
	40,500,000	20,500,000	20,000,000

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

	1978	1977	Net increase or decrease (-)
	\$	\$	\$
SCHEDULE P—Concluded			
Other Liabilities—Concluded			
DEPOSIT AND TRUST ACCOUNTS—Concluded			
Class C and D Crown corporation deposits— <i>Concluded</i>			
Supply and Services—			
107 Royal Canadian Mint account	12,947,236	5,023,873	7,923,363
Transport—			
108 Canadian National (West Indies) Steamships, Limited	95,000	95,000	
109 National Harbours Board—			
Special account No 1	7,227,114	1,770,360	5,456,754
Special account No 2	175,100	189,227	- 14,127
8 Less: securities held in trust	100,000	100,000	
	75,100	89,227	- 14,127
Special account No 3			
Special account No 4	7,397,214	1,954,587	5,442,627
Total Class C and D Crown corporation deposits	60,964,114	27,746,815	33,217,299
Payments received in advance—			
110 Agriculture—Fees paid in advance—Importation of foreign cattle	103,964	86,407	17,557
111 Justice—Federal court fees	3,000	3,100	- 100
112 Post Office—Philatelic trust account	1,445,294	927,575	517,719
113 Public Works—Shared cost projects	2,112,467	2,167,684	- 55,217
114 Science and Technology—National Research Council—Trust fund	364,194	304,097	60,097
Total payments received in advance	4,028,919	3,488,863	540,056
Balances to the credit of departments and branches designated as departments and Class B Crown corporations—			
Class B Crown corporations—			
Science and Technology—			
115 National Research Council—Special fund	2,170,450	2,122,309	48,141
Secretary of State—			
National Museums of Canada—			
116 Special account	1,288,704	970,225	318,479
117 Trust account	893,688	63,818	829,870
8 Less: securities held in trust	2,000	2,000	
	891,688	61,818	829,870
118 National Library—Special operating account	91,381	29,755	61,626
	2,271,773	1,061,798	1,209,975
Veterans Affairs—			
Soldier Settlement and Veterans' Land Acts—			
119 Veterans' Land Act trust account general	2,193,696	2,907,629	- 713,933
Finance—			
120 Custodian administration account	1,200,848	1,162,308	38,540
8 Less: securities held in trust		200,000	- 200,000
	1,200,848	962,308	238,540
Public Works—			
121 Burrard Dry Dock pontoons—Replacement fund	392		392
Secretary of State—			
122 Public Archives—Mackenzie King trust account	276,539	275,769	770
Solicitor General—			
Correctional Services—			
123 Federal sales tax collections	6,015	584	5,431
Total balances to the credit of departments and Class B Crown corporations	8,119,713	7,330,397	789,316
Total deposit and trust accounts	588,096,887	413,483,354	174,613,533

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

SCHEDULE Q

Undisbursed Balances of Appropriations to Special Accounts—

		1978	1977	Net increase or decrease (-)
		\$	\$	\$
SCHEDULE Q				
Undisbursed Balances of Appropriations to Special Accounts—				
1	National Defence—			
	Replacement of material, Sec 11, National Defence Act	1,892,825	1,805,951	86,874
2	Surplus Crown assets		10,547,318	- 10,547,318
	Secretary of State—			
3	National Library of Canada purchase account	33,595	338,410	- 304,815
4	National Museums of Canada purchase account	1,145,691	5,400,878	- 4,255,187
5	Transport—Railway grade crossing fund	10,769,403	1,601,234	9,168,169
	Urban Affairs—			
6	National Capital Commission—National capital fund	37,750,000	18,000,000	19,750,000
	Total undisbursed balances	51,591,514	37,693,791	13,897,723

SCHEDULE R

Foreign Liabilities—

Notes payable to—			
1 Other international organizations—			
Asian Development Bank	22,706,815	32,602,668	– 9,895,853
Inter-American Development Bank	23,924,656	23,000,862	923,794
International Development Association	288,221,938	226,125,631	62,096,307
International Bank for Reconstruction and Development	20,247,015		20,247,015
Total other international organizations	355,100,424	281,729,161	73,371,263

SCHEDULE S

Unmatured Debt—

MARKETABLE BONDS—

Payable in Canadian dollars—

SCHEDULE S					Interest ⁽¹⁾	1978	1977	Net increase or decrease ⁽¹⁾
					\$	\$	\$	\$
Unmatured Debt—								
MARKETABLE BONDS—								
Payable in Canadian dollars—								
	Maturity date	%	Issue date	Series				
Matured in 1977-78								
1	1977—Apr. 1	6½	Apr. 1/72-Apr. 1/73					
			Apr. 1/74	F72		675,000,000		— 675,000,000
1	July 1	7	July 1/72-Sept. 1/72	F74		648,848,500		— 648,848,500
1	Sept. 1	7	May 1/70-Dec. 15/70	F52		500,000,000		— 500,000,000
2	1978—Jan. 15	3¾	Jan. 15/53-May 1/58	T 5		207,911,500		— 207,911,500
1	Feb. 1	6¼	Apr. 1, 1975	F89		275,000,000		— 275,000,000
1	Feb. 1	7½	Aug. 1, 1975	F92		75,000,000		— 75,000,000
3	Feb. 1	9	Oct. 1/75-Apr. 1/76	F93		335,989,000		— 335,989,000
						2,717,749,000		— 2,717,749,000
Maturing in 1978-79								
4	1978—Apr. 1	9¼	Oct. 1, 1974	F86/87	30,062,500	325,000,000	325,000,000	
1	July 1	8	July 1, 1969	F41	10,000,000	125,000,000	125,000,000	
1	July 1	7½	Dec. 1/74-July 1/75	F88	43,125,000	575,000,000	575,000,000	
5	Oct. 1	7¾	Oct. 1, 1973	F76	32,903,555	424,562,000	425,000,000	— 438,000
6	Dec. 15	8½	Dec. 15/75-June 1/76					
			Aug. 1/76-Oct. 1/76	F98	46,750,000	550,000,000	550,000,000	
7	1979—Feb. 1	8¼	Dec. 1, 1976	J3	8,250,000	100,000,000	100,000,000	
					171,091,055	2,099,562,000 ⁽²⁾⁽³⁾	2,100,000,000	— 438,000
Maturing in 1979-80								
7	1979—Apr. 1	7	Apr. 1, 1974	F80	22,750,000	325,000,000	325,000,000	
1	June 1	6½	June 1/71-Dec. 15/72					
			Feb. 1/73	F66	38,025,000	585,000,000	585,000,000	
1	Oct. 1	3¼	Oct. 1 1954	T13	11,155,511	343,246,500	343,246,500	
8	Oct. 1	7½	July 1/75-Aug. 15/75	F90	46,875,000	625,000,000	625,000,000	
1	Dec. 15	5¼	Dec. 15, 1971	F71	12,937,500	225,000,000	225,000,000	
1	1980—Feb. 1	7½	Feb. 1, 1977	J5	45,000,000	600,000,000	250,000,000	350,000,000
1	Feb. 1	9	Oct. 31, 1975	F94	30,934,800	343,720,000	14,011,000	329,709,000
					207,677,811	3,046,966,500 ⁽³⁾	2,367,257,500	679,709,000
Maturing in 1980-81								
1	1980—Apr. 1	6¼	Apr. 1/71-Apr. 1/75	F64	28,125,000	450,000,000	450,000,000	
1	Aug. 1	5½	Aug. 1, 1962	AT14	4,250,923	77,289,500	80,644,500	— 3,355,000
1	Aug. 1	5½	Feb. 1, 1966	CT26	2,718,952	49,435,500	53,060,000	— 3,624,500
1	Aug. 1	5½	May 1/66-Feb. 1/67	F3	8,519,638	154,902,500	156,173,000	— 1,270,500
9	Oct. 1	9	Oct. 1, 1975	F95	40,500,000	450,000,000	450,000,000	
10	Dec. 1	7½	Dec. 1/73-Feb. 1/74	F78	60,000,000	800,000,000	800,000,000	
11	1981—Feb. 1	8½	Feb. 1, 1976	F99	40,375,000	475,000,000	475,000,000	
	June 1	7½	July 1, 1977	J10	35,625,000	475,000,000		475,000,000
					220,114,513	2,931,627,500 ⁽³⁾	2,464,877,500	466,750,000

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Continued

					Interest ⁽¹⁾	1978	1977	Net increase or decrease (—)
					\$	\$	\$	\$
SCHEDULE S—Continued								
Unmatured Debt—Continued								
MARKETABLE BONDS—Continued								
Payable in Canadian dollars—Concluded								
	Maturity date	%	Issue date	Series				
Maturing in 1981-82								
12	1981—June 1	8¼	June 1, 1976	J1	61,250,000	700,000,000	700,000,000	
1	Aug. 1	7¼	Aug. 1, 1976	F68	64,344	887,500	887,500	
1	Dec. 15	8½	Dec. 1, 1976	J4	25,500,000	300,000,000	300,000,000	
1	1982—Feb. 1	9¼	June 15, 1974	F84	54,837,237	592,835,000	592,835,000	
					141,651,581	1,593,722,500 ⁽³⁾	1,593,722,500	
Maturing in 1982-83								
1	1982—Apr. 1	7¼	Feb. 1, 1977	J6	52,312,500	675,000,000	300,000,000	375,000,000
1	July 1	7½	July 1, 1977	F75	86,363	1,151,500	1,151,500	
1	July 1	8	May 15, 1977	J8	72,000,000	900,000,000		900,000,000
1	Oct. 15	8	Oct. 15, 1977	J12	38,000,000	475,000,000		475,000,000
1	1983—Feb. 1	8¼	Feb. 1, 1978	J14	28,875,000	350,000,000		350,000,000
					191,273,863	2,401,151,500 ⁽³⁾	301,151,500	2,100,000,000
Maturing in 1983-84								
13	1983—Sept. 1	4½	Sept. 1, 1958	T29	89,670,575	1,992,679,450	1,992,679,450	
Maturing in 1984-85								
1	1984—Apr. 1	7½	Apr. 1, 1974	F39	5,236,575	69,821,000	69,821,000	
Maturing in 1985-86								
1	1985—Dec. 15	8	Dec. 15, 1975	F57	9,318,320	116,479,000	116,041,000	438,000
Maturing in 1986-87								
1	1986—Oct. 1	8	Oct. 1/69-Feb. 15/70	F47	32,830,400	410,380,000	235,380,000	175,000,000
1	1987—July 1	8¼	July 1, 1977	J11	43,312,500	525,000,000		525,000,000
					76,142,900	935,380,000	235,380,000	700,000,000
Maturing in 1987-88								
1	1988—Feb. 1	8¼	Feb. 1, 1978	J15	10,937,500	125,000,000		125,000,000
Maturing in 1988-89								
1	1988—June 1	5	June 1, 1963	AT21	5,000,000	100,000,000	100,000,000	
1	June 1	5	Feb. 1, 1964	CT9	2,500,000	50,000,000	50,000,000	
					7,500,000	150,000,000	150,000,000	
Maturing in 1989-90								
1	1989—Feb. 15	6¼	Feb. 15, 1971	F61	10,125,000	150,000,000	150,000,000	
Maturing in 1990-91								
1	1990—May 1	5¼	May 1/64-July 1/64					
			Sept. 1/65	CT12	11,812,500	225,000,000	225,000,000	
1	May 1	5¼	Apr. 1, 1967	F12	6,562,500	125,000,000	125,000,000	
					18,375,000	350,000,000	350,000,000	
Maturing in 1992-93								
1	1992—Sept. 1	5¼	Sept. 1/66-Dec. 15/66					
			Feb. 1/67	F6	12,937,500	225,000,000	225,000,000	
Maturing in 1994-95								
14	1994—June 15	9½	June 15/74-July 1/75					
			Aug. 15/75-June 1/76					
			Aug. 1/76	F85	90,655,650	954,270,000	782,770,000	171,500,000
1	Dec. 1	6¼	Dec. 1, 1967	F23	7,812	125,000	125,000	
					90,663,462	954,395,000	782,895,000	171,500,000
Maturing in 1995-96								
1	1995—Oct. 1	6½	Oct. 1, 1968	F33	6,500,000	100,000,000	100,000,000	
15	Oct. 1	10	Oct. 1/75-Dec. 1/75					
			Feb. 1/76-Apr. 1/76	F97	85,000,000	850,000,000	850,000,000	
					91,500,000	950,000,000	950,000,000	
Maturing in 1996-97								
16	1996—Sept. 15	3	Sept. 15, 1936	P1	1,650,000	55,000,000	55,000,000	
Maturing in 1997-98								
17	1998—Mar. 15	3¼	Sept 15, 1956	T15	7,389,187	197,045,000	197,045,000	
1	1997—May 15	9¼	May 15, 1977	J9	110,445,000	1,194,000,000		1,194,000,000
					117,834,187	1,391,045,000	197,045,000	1,194,000,000
Maturing in 1999-2000								
1	1999—Oct. 15	9	Oct. 15, 1977	J13	64,766,250	719,625,000		719,625,000
Maturing in 2001-02								
1	2001—Oct. 1	9½	Oct. 1/76-Dec. 1/76	J2	56,691,250	596,750,000	598,500,000	— 1,750,000
1	2002—Feb. 1	8¼	Feb. 1, 1977	J7	25,593,750	292,500,000	297,000,000	— 4,500,000
					82,285,000	889,250,000	895,500,000	— 6,250,000
Total marketable bonds (Canadian dollars)					1,620,751,092	21,146,704,450	17,714,119,450	3,432,585,000

Schedules to Statement of Assets and Liabilities as at March 31, 1978—Concluded

					Interest ⁽¹⁾	1978	1977	Net increase or decrease (—)
					\$	\$	\$	\$
SCHEDULE S—Concluded								
Unmatured Debt—Concluded								
MARKETABLE BONDS—Concluded								
	Maturity date	%	Issue date	Series				
Payable in United States dollars—								
18	1987—Oct. 15	5	Oct. 15, 1962		3,356,344	67,126,880	65,729,664	1,397,216
19	1988—June 1	6½	June 1, 1968		7,687,842	113,390,000	108,108,000	5,282,000
Total marketable bonds (U S dollars)					11,044,186	180,516,880	173,837,664	6,679,216
Total marketable bonds					1,631,795,278	21,327,221,330	17,887,957,114	3,439,264,216
Canada savings bonds*—								
20	1977—Nov.	4½-5½	1965	S20			26,753,850	— 26,753,850
20	1978—Oct.	6-7	Special Replacement RS	1968	8,359,116	119,415,950 ⁽²⁾⁽³⁾	123,157,000	— 3,741,050
20	1978—Nov.	7-8¼	1969-70	S24	207,914,726	2,520,178,500 ⁽²⁾⁽³⁾	2,569,279,300	— 49,100,800
20	1979—Nov.	5-6	Centennial	CS 1966	8,555,742	142,595,700 ⁽³⁾	146,271,400	— 3,675,700
20	1980—Nov.	5½-6	1967-68	S22	4,180,215	69,670,250 ⁽³⁾	71,838,300	— 2,168,050
20	1980—Nov.	5½-7¼	1971-72	S26	63,731,254	849,750,050 ⁽³⁾	875,814,600	— 26,064,550
20	1981—Nov.	6½-8	1970-71	S25	64,298,680	803,733,500 ⁽³⁾	824,498,950	— 20,765,450
20	1982—Nov.	5½-7	1968-69	S23	19,386,990	276,957,000 ⁽³⁾	285,158,950	— 8,201,950
20	1983—Nov.	9¼	1974-75	S29	487,389,269	4,998,864,300	5,172,433,100	— 173,568,800
20	1984—Nov.	5½-7¼	1972-73	S27	52,785,319	703,804,250	729,538,100	— 25,733,850
20	1984—Nov.	8¼-9½	1975-76	S30	261,739,511	2,755,152,750	2,963,418,350	— 208,265,600
20	1985—Nov.	7-8	1973-74	S28	30,353,678	404,715,700	425,218,050	—20,502,350
21	1985—Nov.	8½-9¼	1976-77	S31	153,744,144	1,662,098,850	2,090,652,100	— 428,553,250
22	1986—Nov.	7-8¼	1977-78	S32	189,256,242	2,703,660,600		2,703,660,600
Gross total Canada savings bonds					1,551,694,886	18,010,597,400	16,304,032,050	1,706,565,350
23	Special non-marketable bonds— Canada Pension Plan Investment Fund— Maturing in 1986-87				103,279	1,894,000	1,894,000	
	1987-88				233,534	3,814,000	3,814,000	
	1988-89				375,106	5,607,000	5,607,000	
	1989-90				309,902	4,059,000	4,059,000	
	1990-91				423,142	5,447,000	5,447,000	
	1991-92				462,766	6,540,000	6,540,000	
	1992-93				523,487	7,112,000	7,112,000	
	1993-94				595,313	7,907,000	7,907,000	
	1994-95				776,576	9,087,000	9,087,000	
	1995-96				913,583	10,217,000	10,217,000	
	1996-97				958,964	10,651,000	10,651,000	
	1997-98				1,031,087	11,351,000		11,351,000
					6,706,739	83,686,000	72,335,000	11,351,000
24	Treasury bills— Payable in Canadian dollars— Treasury bills, various discount rates				812,416,358	11,295,000,000 ⁽²⁾⁽³⁾	8,255,000,000	3,040,000,000
25	Notes payable to Canadian banks				63,994,481	850,425,000 ⁽²⁾⁽³⁾		850,425,000
Unmatured debt—Domestic—								
Marketable bonds					1,631,795,278	21,327,221,330	17,887,957,114	3,439,264,216
Canada savings bonds					1,551,694,886	18,010,597,400	16,304,032,050	1,706,565,350
Special non-marketable bonds					6,706,739	83,686,000	72,335,000	11,351,000
Treasury bills					812,416,358	11,295,000,000	8,255,000,000	3,040,000,000
Notes payable to Canadian banks					63,994,481	850,425,000		850,425,000
Total unmatured debt outstanding					4,066,607,742	51,566,929,730	42,519,324,164	9,047,605,566

* Note: Principal is payable at maturity with accrued interest payable to the end of the month preceding redemption.

⁽¹⁾ Value of one year's interest on the balance of each series as at March 31, 1978.⁽²⁾ \$16,884,581,450 maturing in 1978-79.⁽³⁾ \$29,000,755,950 maturing within the next five fiscal years.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A

Loans, Investments and Advances

Crown corporations and agencies

A-1 *Capital*—This represents the Crown's investment in the capital of the Corporation as authorized by Section 17 of the Central Mortgage and Housing Corporation Act.

A-2 Loans and advances—Additional advances during the current fiscal year were authorized by Vote L15, Appropriation Act No. 2, 1972, Vote L15, Appropriation Act No. 3, 1973, Vote L15, Appropriation Act No. 2, 1974, Vote L20, Appropriation Act No. 2, 1975, Vote L25, Appropriation Act No. 2, 1976 and Votes L15 and L20, Appropriation Act No. 3, 1977 which reads as follows:

Vote L15 Advances to Central Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act \$ 47,600,000

Vote L20 To increase, as set out in paragraphs (a) and (b), the limits on payments which may be made out of the Consolidated Revenue Fund under the following subsections of the National Housing Act:

(a) 40(5)—Payments for Public Housing from \$859,600,000 to \$1,102,300,000;

(b) 53(3)—Payments for Water and Sewage Projects from \$1,297,300,000 to \$1,619,000,000 \$ 1

Loans and advances accounts were as follows:

	Dr. balance March 31, 1978	Dr. balance March 31, 1977	Net increase or decrease (—)
	\$	\$	\$
(a) Account No 1	6,675,701,369	6,383,222,209	292,479,160
(b) Account No 2	79,368,543	72,974,225	6,394,318
(c) Account No 3	683,284,092	564,344,063	118,940,029
(d) Account No 4	37,285,047	38,113,470	— 828,423
(e) Account No 5	413,326,963	414,374,771	— 1,047,808
(f) Account No 6	785,661,217	672,081,512	113,579,705
(g) Account and loans purchase fund	3,016,987	3,348,710	— 331,723
(h) Account No 7	1,002,352,743	999,766,767	2,585,976
	9,679,996,961	9,148,225,727	531,771,234

(a) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans under the following sections of the National Housing Act: Section 15, to a limited-dividend company for construction of a low rent housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and Section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$547,000,000 and repayments were \$254,520,840, interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$473,926,815 was received and credited to return on investments.

(b) Section 55 of the National Housing Act, 1954 authorized advances to the Corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the Corporation itself or on behalf of federal government departments or Crown companies or in conjunction with municipalities.

Advances during the current fiscal year amounted to \$16,500,000 and repayments were \$10,105,682. Interest is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$3,658,650 in respect of this interest was received and credited to return on investments.

(c) Section 40 of the National Housing Act, 1954 authorized advances out of the Consolidated Revenue Fund to the Corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the Corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$144,500,000 and repayments were \$25,559,971.

Interest on advances at rates varying from 3 to 8% per annum is payable on advances from account No. 3. In this connection an amount of \$43,220,829 was received and credited to return on investments.

(d) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$2,828,423 and repayments were \$2,000,000.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$2,684,549 was received and credited to return on investments.

(e) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans under Part VII of the National Housing Act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$1,500,000 and repayments were \$2,547,808.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of \$26,809,654 was received and credited to return on investments.

(f) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans under Part VIII of the National Housing Act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

charged to this account. Section 53 authorizes payments to the Corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part.

During the current fiscal year advances amounted to \$140,500,000 and repayments were \$26,920,295.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$52,184,163 in respect of this interest was received and credited to return on investments.

Payments to the Corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$72,980,751 which was charged to Vote 10.

(g) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans under section 10 (1b) of the National Housing Act to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$331,723. Interest on advances is payable at rates which are equal to the average accepted 91-day Treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus $\frac{1}{8}$ of 1%. In this connection an amount of \$191,935 was received and credited to return on investments.

(h) The Central Mortgage and Housing Act, Section 22, authorizes the borrowing of funds out of the Consolidated Revenue Fund for the purpose of making loans under Section 34.15, of the National Housing Act to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

Advances during the current fiscal year amounted to \$47,000,000 and repayments were \$44,414,024.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of \$86,254,878 in respect of this interest was received and credited to return on investments.

A-3 Effective October 1, 1969 by order of PC 1969-1716 dated
(3) September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This Corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Section 11 of the Export Development Act.

During the year, \$115,000,000 was advanced for capital stock.

A-4 The Act provides that the authorized capital of the Corporation shall be \$400,000,000 and that the amount of \$25,000,000 debited hereto, shall continue to be the capital surplus of the Corporation.

A-5 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Interest received during the current year amounting to \$91,808,320 was received and credited to return on investments. This amount includes an accumulated surplus of \$760,813 remitted by EDC under Section 27, 31, and 36 of the Export Development Act.

Loans to the Corporation during the year were as follows:

(a) loans in Canadian currency: repayments amounting to \$114,170,154 were received;

(b) loans in US currency: as at March 31, 1977, the balance of outstanding loans was \$54,397,340 US=\$58,226,973 Cdn. During the year ended March 31, 1978, repayments amounting to \$10,688,000 US=\$11,197,644 Cdn were received. The outstanding balance of loans in US currency based on exchange rates in effect at March 31, 1978 (\$1 US = \$1.1399 Cdn) is \$61,681,144 Cdn.

Section 31 of the Export Development Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Loans to the Corporation under this section during the year were as follows:

(a) under loans to Iran, authorized under PC 1971-353, dated February 23, 1971, repayments amounting to \$4,626,000 Cdn were received;

(b) under loans to Pakistan, authorized under PC 1970-1449, dated August 19, 1970, there were no transactions during the year;

(c) under the loans to Zambia, authorized under PC 1974-321, dated February 21, 1974, repayments amounting to \$3,473,200 Cdn were received;

(d) loans to Argentina, authorized under PC 1974-823, dated April 9, 1974, in Canadian currency amounted to \$42,713,772.

(e) the loans to Korea, authorized under PC 1975-3021 dated December 23, 1975, in Canadian currency amounted to \$47,113,846.

(f) loans to Kenya, authorized under PC 1977-777 dated March 24, 1977, in Canadian currency amounted to \$882,351.

(g) loans to Polish Ocean Lines, authorized under PC 1977-2059 dated July 15, 1977, in Canadian currency amounted to \$8,624,029.

A-6 Notes—These promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Farm Credit Act 1959, c. 43, s. 1, R.S., c. F-2, as amended, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation. Loans issued during the year amounted to \$379,000,000 and repayments totalled \$91,987,604. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$160,106,103 was received during the year and credited to return on investments.

Capital—This represents the Crown's investment in the capital of the Corporation as authorized by Section 12 of the Act and which may not exceed in the aggregate \$100,000,000.

During the year there were additional subscriptions of \$11,500,000.

Farm syndicates loan fund—This account records advances made by the Minister of Finance to enable the Corporation to

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

make loans under the Farm Syndicates Credit Act 1968-69, c. 32, s. 1, R.S., c. F-4, as amended. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery, (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are to be erected—For use primarily by the syndicate or its members for their farming operations. Section 8 of the Act limits the advances which may be outstanding to an aggregate of \$25,000,000. Advances issued during the year amounted to \$2,100,000, while repayments by the Corporation totalled \$3,177,801. Interest is payable at rates determined by the Governor in Council, and in this connection \$829,244 was received during the year and credited to return on investments.

- A-7 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October, 1975. This Corporation was incorporated under the Federal Business Development Bank Act to promote and assist in the establishment and development of business enterprises in Canada by providing, in the manner and to the extent, authorized by this Act, financial assistance, management counselling, management training information and advice and such other services as are ancillary or incidental to any of the foregoing.

The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Sections 28 and 52 of the Federal Business Development Bank Act.

During the year \$14,000,000 was advanced for capital stock.

- A-8 The Federal Business Development Bank Act received Royal Assent on December 20, 1974 and was proclaimed to come into force and have effect upon, from and after the 2nd day of October, 1975.

Section 30 of the Federal Business Development Bank Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

During the year, loans amounting to \$278,000,000 were made and repayments of \$51,000,000 were received. Interest received during the current year amounting to \$40,249,078 was credited to return on investments.

- A-9 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act 1963, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25% of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25% of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

During the fiscal year repayments amounting to \$10,729,472 reduced the balance at the end of the fiscal year to \$191,640,620. Interest amounting to \$10,897,827 was received and credited to return on investments.

- A-10 This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act, R.S.C. 1970 Chap. B-2 and subsequent amendment 1974-75 c. 14, s. 58. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares

held by the public. The total amount of \$786,203,057 received during the fiscal year by the government as profits for the bank year was credited to return on investments.

- A-11 This represents the Crown's investment in the capital of the Corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended. During 1977-78 the Corporation redeemed all of the shares of its capital stock held by the Receiver General and paid a dividend of \$491,667 at the time of redemption.

- A-12 This account records loans made to the Corporation by the Minister of Finance pursuant to Section 34 of the Canada Deposit Insurance Corporation Act, 1966-67, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000.

There were no advances or repayments during the year.

- A-13 These accounts represent loans made by the government to Air Canada to finance capital expenditures. During the year debits totalled \$3,036,477 and repayments of \$6,429,399 were received for application to advances made under authority of Section 7, Financing and Guarantee Acts.

Interest in the amount of \$23,109,948 was received and credited to return on investments.

Loans totalling \$17,000,000 for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba were made under Vote L125d, Appropriation Act. No. 1, 1975 and Vote L60, Appropriation Act No. 3, 1976.

Interest in the amount of \$1,217,500 was received and credited to return on investments.

- A-14 *Capital stock*—Vote L51a, Appropriation Act No. 3, 1977-78 and PC 1977-3586, December 16, 1977 approved the cancellation of \$149,159,473 of indebtedness, increasing the paid up capital of the company from \$15,000,000 to \$164,159,473.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works under authority of Vote L15, Appropriation Act No. 3, 1969 and PC 1969-688, April 15, 1969, Vote L51a, Appropriation Act No. 4, 1971 and PC 1972-1600, July 27, 1972, Vote L45, Appropriation Act No. 3, 1972, and PC 1972-961, May 9, 1972, Vote L50, Appropriation Act No. 3, 1972, and PC 1972-959, May 9, 1972, Vote L45, Appropriation Act No. 4, 1973, PC 1974-340, February 26, 1974, Vote L45b, Appropriation Act No. 1, 1974, PC 1974-1357, June 13, 1974, Vote L50, Appropriation Act No. 4, 1973, PC 1973-1469, June 12, 1973, Vote L40, Appropriation Act No. 3, 1974 and PC 1974-1507, June 27, 1974, Vote L45, Appropriation Act No. 3, 1975 and PC 1975-1056, May 8, 1975, Vote L40b, Appropriation Act No. 4, 1974 and PC 1974-2827, December 17, 1974, Vote L45, Appropriation Act No. 3, 1975 and PC 1975-240, February 3, 1976, Vote L50, Appropriation Act No. 3, 1975 and PC 1975-1075, May 13, 1975, Vote L51a, Appropriation Act No. 4, 1975, and PC 1976-393, February 26, 1976, Vote L52a, Appropriation Act No. 4, 1975, and PC 1975-2925, December 16, 1975, Vote L45, Appropriation Act No. 3, 1976 and PC 1976-357, February 17, 1976, Vote L45d, Appropriation Act No. 1, 1977 and PC 1977-488, March 1, 1977, Vote L50, Appropriation Act No. 3, 1976 and PC 1976-357, February 17, 1976, Vote L55, Appropriation Act No. 3, 1976 and PC 1976-357, February 17, 1976, Vote L60, Appropriation Act No. 3, 1976 and PC 1976-357, February 17, 1976, and under the following parliamentary appropriations:

Vote L50 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council:

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

- (a) to share in the financing of the CANDU PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec;
- (b) to share in the financing of the CANDU PHW 600 Generating Station at Lepreau under agreement with the New Brunswick Electric Power Commission and the Province of New Brunswick;
- (c) to finance rehabilitation work and the production of Heavy Water at the Glace Bay Plant;
- (d) to finance capital improvements at the Port Hawkesbury Heavy Water Plant; and
- (e) to finance construction at the La Prade Heavy Water Plant \$285,000,000

Vote L51a To deem as of April 1, 1977 the amount of \$149,159,473, being the aggregate principal amount of indebtedness owing at that date by Atomic Energy of Canada Limited to the Government of Canada in respect of certain loans made prior to that date, to be an amount paid to the Corporation to be added to the capital of the Corporation; and to cancel the said indebtedness and any document issued by the Corporation as evidence thereof \$ 1

Vote L52a Advances to Atomic Energy of Canada Limited, in accordance with terms and conditions approved by the Governor in Council, for working capital; the amount outstanding at any time under this authority not to exceed \$ 20,000,000

Vote L55 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase from Canadian General Electric Company Limited of a heavy water plant at Port Hawkesbury, Nova Scotia \$ 3,000,000

Vote L60 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of heavy water for lease or resale to Canadian and foreign users \$ 5,000,000

Vote L65 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of uranium concentrate for lease to Argentina \$ 13,000,000

Vote L70 Loans to Atomic Energy of Canada Limited to finance the construction of transmission facilities in connection with the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities \$ 2,000,000

During the year advances of \$209,900,000 were made and repayments of \$11,530,286 were received.

Interest amounting to \$34,837,622 was received in respect of loans and was credited to return on investments.

Housing—No advances were made during the current fiscal year. Repayments during the year amounted to \$377,166 of

which \$352 was in respect of capitalized interest and was received and credited to return on investments. The uncollected interest capitalized (\$8,733) is applied against the loan account to arrive at the net total loans.

The outstanding balance at March 31, 1978 was \$8,768,175.

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

No advances were made during the year. Repayments during the year amounted to \$7,981,103 of which \$2,135,848 was capitalized interest. The uncollected interest capitalized (\$59,394,476) is applied against the loan account to arrive at the net total loans.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

There were no advances made during the year. Repayments totalled \$293,632 of which \$11,738 was capitalized interest. The uncollected interest capitalized (\$264,469) is applied against the loan account to arrive at the net total loans.

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advances or repayments made during the year.

Vote L51a, Appropriation Act No. 3, 1977-78 and PC 1977-3586, December 16, 1977 deemed that the loan principal in the amount of \$69,848,387 be a conversion of debt to equity, bringing the account to a nil balance at March 31, 1978.

Gentilly I prototype reactor—Advances made to finance the construction of the CANDU-BLW 250 nuclear power station in Quebec are recorded in this account.

There were no advances or repayments made during the year.

Vote 40a, Appropriation Act No. 3, 1977-78 and PC 1977-3586, December 16, 1977 authorized the forgiveness of \$87,570,606 in debts due and claims by Her Majesty as at April 1, 1977, bringing the account to a nil balance at March 31, 1978.

Gentilly II nuclear power station—Advances made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec are recorded in this account.

During the year advances totalling \$41,000,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1977 and PC 1977-2371, August 31, 1977.

There were no repayments made during the year.

Glace Bay production of heavy water—Advances made to finance the production of heavy water at the Glace Bay plant are recorded in this account.

There were no advances or repayments made during the year.

The uncollected interest capitalized (\$4,029,717) is applied against the loan account to arrive at the net total loans.

Glace Bay heavy water plant—Rehabilitation—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

There were no advances or repayments made during the year.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

The uncollected interest capitalized (\$32,761,190) is applied against the loan account to arrive at the net total loans.

Heavy Water Inventory—Advances made to finance the production and purchase of heavy water for resale to Canada and foreign users are recorded in this account.

Advances totalling \$5,000,000 were made under the authority of Vote L60, Appropriation Act No. 3, 1977 and PC 1977-2372, August 31, 1977. Repayments during the year amounted to \$2,750,000.

La Prade heavy water plant—Advances made to finance the construction of the La Prade heavy water plant are recorded in this account.

Advances totalling \$56,500,000 were made under the authority of Vote L45, Appropriation Act No. 3, 1975 and PC 1975-1058, May 8, 1975 and Vote L50, Appropriation Act No. 3, 1977 and PC 1977-2370, August 31, 1977. There were no repayments made during the year.

Lepreau Nuclear Station—Advances made to finance a share in the construction of the nuclear generating station at Lepreau are recorded in this account.

Advances totalling \$60,400,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1977 and PC 1977-1384, May 19, 1977. There were no repayments made during the year.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$2,000,000 were made under the authority of Vote L70, Appropriation Act No. 3, 1977 and PC 1977-1383, May 19, 1977. There were no repayments made during the year.

During the year the administration of the transmission facilities constructed in connection with the Nelson River Power Project were transferred from Atomic Energy of Canada Limited to the Minister of Energy, Mines and Resources. This transfer, authorized by Vote L7b, Appropriation Act No. 4, 1977-78 and PC 1978-824 March 23, 1978 brings the account to a nil balance at March 31, 1978.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

There were no advances or repayments made during the year.

Vote L51a, Appropriation Act No. 3, 1977-78 and PC 1977-3586, December 16, 1977 deemed that the loan principal in the amount of \$79,311,086 be a conversion of debt to equity bringing the account to a nil balance at March 31, 1978.

Port Hawkesbury heavy water plant—Advances made to finance the purchase, from Canadian General Electric Company Ltd, of a heavy water plant at Port Hawkesbury, Nova Scotia are recorded in this account.

Advances totalling \$12,000,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1977 and PC 1977-1824, June 30, 1977, Vote L55, Appropriation Act No. 3, 1977 and PC 1977-1823, June 30, 1977. There were no repayments made during the year.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the current fiscal year. Repayments amounted to \$128,385 of which \$3,522 was in

respect of capitalized interest and was credited to return on investments. The uncollected interest capitalized (\$39,934) is applied against the loan account to arrive at the net total loans.

Uranium Concentrate for lease to Argentina—Advances made to finance the purchase of uranium concentrate for lease to Argentina are recorded in this account.

During the year advances totalling \$13,000,000 were made under authority of Vote L65, Appropriation Act No. 3, 1977 and PC 1977-2948, October 20, 1977. There were no repayments made during the year.

Working Capital—Advances for working capital are recorded in this account.

During the year advances totalling \$20,000,000 were made under the authority of Vote L52a, Appropriation Act No. 3, 1977 and PC 1978-340 February 9, 1978. There were no repayments made during the year.

A-15 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$60,972,906 were made in the current year.

During 1977-78 additional advances amounting to \$3,578,875 were made under authority of the following parliamentary appropriation:

Vote L70 Advances (non-interest-bearing) to the Canadian National Railways for capital purposes in construction of rail lines in northern British Columbia pursuant to an agreement between Canada and British Columbia with the approval of the Governor in Council \$ 10,000,000

During the year repayments totalling \$7,982,061 were received and credited to this group of loans.

Interest in the amount of \$101,911,062 was received and credited to return on investments.

A-16 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50% of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;
- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the Consolidated Revenue Fund, preferred stock of the company to the total value not exceeding 3% of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the Act was released in exchange for 736,385,405 shares of 4% preferred stock of the company.

With respect to (b) above, the period was extended to December 31, 1971 by Section 14 of the Canadian National Railways Financing and Guarantee Act, 1969 and to December 31, 1973 by Section 13 of the Financing and Guarantee Act, 1973 and additional stock to the value of \$583,291,807 has been purchased.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

Since 1974-75 stock to the value of \$190,173,823 was purchased under authority of Vote L66b, Appropriation Act No. 4, 1974, Vote L70, Appropriation Act No. 3, 1975 and Vote L75, Appropriation Act No. 3, 1976. During 1977-78 the account was credited with \$3,289,303 additional stock to the value of \$49,365,000 was purchased under authority of the following parliamentary appropriation:

Vote L75 To authorize the Canadian National Railways to issue, and the Minister of Finance, to acquire, hold and subsequently dispose thereof 4% preferred stock of the Canadian National Railways Capital Revision Act, 1952 and to authorize the Canadian National Railways:

- (a) to make expenditures on equipment to the extent of twenty-five per cent of the cost of such equipment, and in respect of the balance of the cost thereof, make or arrange for one or more equipment issues, the aggregate cost of such equipment not to exceed in any event the sum of \$200,000,000, and
- (b) with the approval of the Governor in Council, to borrow money by the issue and sales of securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide amounts required for capital expenditures \$ 76,500,000

- A-17 Under authority of Section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of “Canadian Government Railways working capital”.

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

- A-18 This account was established under authority of Vote L75, Appropriation Act No. 3, 1975 for the granting of loans for capital purposes to the Canadian National Railways in the amount of \$135,000,000.

A repayment of \$3,048,378 was received during the current year. Interest of \$11,271,723 was received and credited to return on investments.

- A-19 PC 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$112,142 was received in the current year.

- A-20 This account records recoverable advances to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by PC 1954-43/733, May 20, 1954 and PC 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual pay-

ments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

- A-21 In this account is recorded a loan to the Canadian National Railway Company under authority of Vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S. and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to return on investments.

- A-22 **Petro-Canada**—The objects of the Corporation are (a) to engage in exploration for and the development of hydrocarbons and other types of fuel or energy; (b) to engage in research and development projects relating to fuel and energy resources; (c) to import, produce, transport, distribute, refine and market hydrocarbons of all descriptions; (d) to produce, distribute, transport and market other fuels and energy; and (e) to engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

Common Shares—This account records advances as authorized under Section 5(2) of the Petro-Canada Act—“The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance approve”.

Under Section 2(2) of the Petro-Canada Act, 16 common shares of Petro-Canada having a total value of \$80,000,000 were purchased.

Preferred Shares—This account records advances as authorized under Vote L16b—“To deem any payment, in respect of Canada's financial participation in the development and exploitation of the Athabasca Tar Sands, made pursuant to Energy, Mines and Resources Vote L12d, Appropriation Act No. 1, 1975, and Energy, Mines and Resources Vote L20, Main Estimates 1976-77, to have been advanced out of the Consolidated Revenue Fund to Petro-Canada, by way of subscription for preferred shares of the Corporation as described in Section 22 of the Petro-Canada Act”.

Investments totalling \$70,000,000 were made during the year under the authority of Subsection 22(1) of the Petro Canada Act, PC 1977-3675, December 22, 1977.

- A-23 This account reflects the government's investment in the company.

- A-24 This account was established under authority of PC 1977-9/3148, November 3, 1977 and the following parliamentary appropriation:

Vote L56a To authorize the Minister to purchase on behalf of and to hold in trust for Her Majesty in Right of Canada all of the issued common shares of VIA Rail Canada Inc. and to pay \$100,000 in consideration thereof \$ 100,000

Under the provisions of the above, the Crown purchased during 1977-78, 1,000 common shares of VIA Rail Canada Inc representing 100% of the issued and outstanding capital stock.

- A-25 This account is subject to the authority of the National Harbours Board Act Chapter 42, Statutes of Canada, 1936. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

	March 31, 1978	March 31, 1977	Net increase or decrease (—)
	\$	\$	\$
(a) Chicoutimi	3,830,286	3,830,286	
(a) Churchill	8,857,289	8,857,289	
(a) Halifax	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for pay- ment of guaranteed interest	6,489,605	6,489,605	
(a) Quebec	52,075,243	52,075,243	
(a) Saint John	34,770,238	34,770,238	
(a) Trois-Rivières	3,987,356	3,987,356	
	139,900,805	139,900,805	
(b) Belledune	2,340,875	2,340,875	
(b) Halifax	4,996,974	4,690,133	306,841
(b) Montreal	194,642,699	194,642,699	
(b) Montreal—Retirement of Jacques Cartier Bridge Bonds	7,576,000	7,576,000	
(b) Vancouver	81,698,379	80,014,507	1,683,872
(b) Prince Rupert	24,373,751	19,973,751	4,400,000
(b) Sept-Îles	2,412,869	594,388	1,818,481
(b) Churchill	4,866,220	4,037,676	828,544
(b) Saint John	17,228,947	13,419,928	3,809,019
(b) Saint John's	1,024,844	297,630	727,214
(b) Chicoutimi	790,630	800,000	— 9,370
(b) Quebec		1,357,116	— 1,357,116
(b) Prescott		108,203	— 108,203
	341,952,188	329,852,906	12,099,282
	481,852,993	469,753,711	12,099,282
Less: charged to net debt	139,900,805	139,900,805	
	341,952,188	329,852,906	12,099,282

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, Churchill, Saint John, Quebec and Chicoutimi, expenditures subsequent to April 1, 1970, were treated as active loans. (See following comment).

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax, Churchill, Saint John, Quebec and Chicoutimi, expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (See preceding comment).

During the current fiscal year principal repayments made by the Board amount to \$6,702,740.

Advances were authorized by parliamentary Vote L85, Appropriation Act No. 3, 1971, Vote L105, Appropriation Act No. 3, 1972, Vote L90, Appropriation Act No. 4, 1973, Vote L100, Appropriation Act No. 3, 1974, Vote L95, Appropriation Act No. 3, 1975, Vote L95, Appropriation Act No. 3, 1976.

Parliamentary appropriations are generally provided in connection with the accounts and during 1977-78 advances of \$18,802,022 were made to: Saint John's \$727,214, Halifax \$306,841, Saint John \$3,809,019, Sept-Îles \$1,818,481, Churchill \$828,544, Vancouver \$6,911,923 and Prince Rupert \$4,400,000 under the authority of the following parliamentary appropriations:

Vote L105 Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1977 \$ 19,347,000

Vote L106a Advances to the National Harbours Board subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures in the Port of Saint John, New Brunswick applicable to the calendar year 1977 \$ 1,317,000

A-26 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$59,206. Interest in the amount of \$1,019,967 was received and credited to return on investments. (See also Note F-27).

A-27 This account was established under PC 1976-3250 and Vote L108b, Appropriation Act No. 5, 1976 to authorize the conversion of outstanding loans and advances made to the Northern Transportation Company Limited to finance the acquisition of capital assets or for working capital, in the aggregate principal amount of \$24,900,000 to no par value common share capital of the Company.

During 1976-77 the Northern Transportation Company Limited issued 249,000 shares of its capital stock to the Minister of Transport.

A-28⁽³⁾ In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

Vote L70, Appropriation Act No. 4, 1968, Vote L90, Appropriation Act No. 3, 1969, Vote L85, Appropriation Act No. 3, 1970, Vote L90, Appropriation Act No. 3, 1971, Vote L110, Appropriation Act No. 3, 1972, Vote L110a, Appropriation Act No. 1, 1973, Vote L95, Appropriation Act No. 4, 1973, Vote L105, Appropriation Act No. 3, 1974, Vote L100, Appropriation Act No. 3, 1975 authorized loans totalling \$76,500,000 to the Northern Transportation Company Limited. Loans to date were made under authority of PC 1969-361, PC 1969-1124, PC 1970-474, PC 1971-807, PC 1972-984, PC 1973-766, PC 1973-1233, PC 1974-995 and PC 1975-994 as follows:

- (a) \$2,000,000 (1968-69) repaid in full.
- (b) \$9,000,000 (1969-70) repaid in full.
- (c) \$8,100,000 (1970-71) repayment to date \$3,500,000.
- (d) \$3,000,000 (1971-72).
- (e) \$4,000,000 (1972-73).
- (f) \$29,000,000 (1973-74).
- (g) \$13,500,000 (1974-75).
- (h) \$5,500,000 (1975-76).

During 1976-77 outstanding loans in the amount of \$18,900,000 and outstanding advances totalling \$6,000,000 were converted to 249,000 no par value common shares of the company under authority of Vote L108b, Appropriation Act No. 5, 1976 and PC 1976-3250 (see note A-27). The conversion was applied to the loans listed above as follows:

- (c) \$4,600,000.
- (d) \$3,000,000.
- (e) \$1,000,000.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

(f) \$10,300,000.

PC 1976-3250 also authorized the following redistribution of the remaining outstanding loans:

- (a) loans totalling \$7,500,000 relating to the acquisition of assets for the Keewatin Resupply operation;
- (b) a renewed loan of \$2,020,000 made to the company for loans and advances to the Grimshaw Trucking and Distributing Limited and
- (c) a renewed loan of \$31,180,000 for the acquisition of other transportation facilities to be used for the movement of goods to the Canadian North.

No loans were made during the current fiscal year and repayments were \$883,008. Interest on loans amounting to \$5,122,964 was received and credited to return on investments.

A-29 The authority was incorporated under the St. Lawrence
(3) Seaway Authority Act c. 242 R.S. as amended for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the Act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under Section 29 make temporary loans to the authority out of the Consolidated Revenue Fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted.

Capital—Vote L116d, Appropriation Act No. 1, 1977 deemed as of April 1, 1977, the amount of \$624,950,000, being the aggregate principal amount of indebtedness owing by the St. Lawrence Seaway Authority to the Government of Canada in respect of loans made prior to that date, to be an amount paid to the Authority; and to authorize the Minister, from time to time, to fix the amount that shall be paid by the Authority annually out of its toll revenue as return on capital. During the current fiscal year all outstanding interest-bearing loans amounting to \$552,450,000 and all outstanding interest-free loans totalling \$72,500,000 were converted to a capital account. No return on capital was collected.

Loans—Interest-bearing loans amounting to \$552,450,000 were made under various appropriations in previous years. No loans were made and no repayments were received during the current year, however, the balance outstanding of \$552,450,000 was converted to capital in accordance with Vote L116d, Appropriation Act No. 1, 1977 (see Capital above).

Deferred interest—Total interest of \$369,035,774 on the above loans was deferred in accordance with various Orders in Council. However, interest in the total of \$159,035,774 was received to date.

No advances and no capitalized interest charges were made to the account during the year. PC 1977-1365 dated May 12, 1977 approved cancellation, as of April 1, 1977, of any future accrual of interest on the deferred interest account of the St. Lawrence Seaway Authority amounting to \$216,407,016 as of that date. During the current year there was a repayment of capitalized interest of \$6,407,016.

Interest-free loans—Under authority of various appropriation acts, interest-free loans of \$72,500,000 were made to the authority in previous years. No loans were made and no repayments were received during the current year, however, the balance outstanding of \$72,500,000 was converted to capital in accordance with Vote L116d, Appropriation Act No. 1, 1977 (see Capital above).

A-30 These accounts record loans made to the Canadian Broadcast-
(3) ing Corporation of \$9,000,000 for working capital \$197,880,410 for the purpose of capital expenditure. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

PC 1961-3/453, March 30, 1961 provided that (a) the Corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with Section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

PC 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the Corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the Consolidated Revenue Fund as requirements for it change during the year.

In the current fiscal year, additional working capital was authorized by the following parliamentary appropriation:

Vote L62b To increase from \$9 million to \$19 million the amount that may be outstanding at any time in the current and subsequent fiscal years of all amounts loaned or advanced in accordance with terms and conditions approved by the Governor in Council under this authority and under Vote 759, Appropriation Act No. 2, 1961, and Loans, Investments and Advances Vote L12c, Appropriation Act No. 9, 1966; additional amount required \$ 10,000,000

Loans—Totalling \$197,880,410 for capital expenditures were made under Vote L60, Appropriation Act No. 3, 1971, Vote L55, Appropriation Act No. 3, 1972, Vote L55, Appropriation Act No. 3, 1973, Vote L16b, Appropriation Act No. 4, 1974 and Vote L21b, Appropriation Act No. 1, 1976.

No repayments were received in 1977-78 for all loans to the Canadian Broadcasting Corporation per Appendix to PC 1974/856, April 9, 1974. All payments of principal and interest due after March 31, 1974, are deferred until March 31, 1979. Accrued interest on these loans to March 31, 1978 amounts to \$56,212,777.

Advances—Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities.

In 1977-78 Supplementary Estimates Vote 15a, Appropriation Act No. 3, 1977-78 authorized the forgiveness of loans and advances amounting to \$1,600,506 and the transfer to and sale of equipment by the Crown Assets Disposal Corporation.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

A-31 The Corporation was incorporated under the Teleglobe

(3) Canada Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations. Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under Vote L10, Appropriation Act No. 4, 1973, Vote L10, Appropriation Act No. 3, 1974, Vote L10, Appropriation Act No. 3, 1975 and Vote L15, Appropriation Act No. 3, 1976.

Repayment of \$3,085,802 was made by the Corporation in the current year. Interest amounting to \$1,325,831 was received and credited to return on investments.

A-32 This account reflects the investment of the Crown in the

(3) capital stock of the company which was incorporated under Section 17 of the National Research Council Act c. N-14, R.S.C. 1970. The Crown holds all of the 5,000 issued no par value shares for which it has paid \$296,199.

A-33 This account was established pursuant to the Northern

(3) Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and subject to the approval of the Governor in Council, elsewhere in Canada.

In 1976-77 \$21,000,000 was advanced pursuant to Vote L85, Appropriation Act No. 3, 1977. During the current year \$8,300,000 was advanced under the following parliamentary appropriation:

Vote L75 Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act **\$ 28,195,000**

Total repayments received in 1977-78 were \$25,442,389. This amount includes \$7,483,586 principal due in the current year and \$394,050 principal in arrears as well as \$14,937,980 interest due in the current year and \$2,626,772 interest in arrears.

The unpaid balance of installments in arrears at March 31, 1978 was \$9,192,390 consisting of \$2,202,868 principal and \$6,989,522 interest. A payment of \$937,196 in interest on the balance of installments in arrears was received and credited to return on investments.

During the year, capitalized interest on completed projects covering 1977-78 in the amount of \$5,754,429 was charged to the loan account and credited to uncollected interest capitalized. Repayments included capital interest of \$294,221 which was debited to uncollected interest capitalized and credited to return on investments.

A-34 This account was established pursuant to Section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

A-35 The Canadian Commercial Corporation Act 10 Geo. VI,

(3) 1946-47, c. 40, c. 35 R.S., 1968-69, c. 28, c. 6, R.S. 1970 was established to assist in the development of trade between

Canada and other nations by exporting or importing in the capacity of principal or agent.

Section 8(1) of the Act states that advances not exceeding the aggregate of \$10,000,000 are to be made available to the Corporation for working capital requirements.

Section 8(2) of the Act states loans are made available to the Corporation not exceeding the aggregate of \$10,000,000.

During the year there were no loans made. A repayment of loan amounting to \$2,500,000 was received. Interest of \$550,042 was received and credited to return on investments. Not included in the closing balance is an amount of \$208,312 covering interest receivable to March 31, 1978.

A-36 This account records loans to the Canadian Dairy Commission

(3) by the Minister of Finance pursuant to Section 16(1) of the Canadian Dairy Commission Act 1966-67, c. 34, s. 1, R.S., c. C-7, for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$300,000,000. Loans during the current year amount to \$116,402,645 and repayments were \$246,898,556. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$9,039,059 was received and credited to return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—Deposit account".

A-37 The Canadian Film Development Corporation Act, c. 78, 1967, authorizes the Canadian Film Development Corporation to foster and promote the development of feature film industry in Canada.

Section 18 of the Act, established a special account to be known as the Canadian Film Development Advance Account and authorized the sum of \$10,000,000 to enable the Corporation to carry out the provisions of the Act.

During 1972-73, an additional amount was provided under the Secretary of State, Vote 63(a), whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act was increased from \$10,000,000 to \$20,000,000.

During 1975-76 an additional amount was provided under the Secretary of State, Vote 62(a), Appropriation Act No. 4, 1975, whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act, increased from \$20,000,000 to \$25,000,000.

During 1977-78, an additional amount was provided under the Secretary of State, Vote 65, whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act, increased from \$25,000,000 to \$28,343,000.

During 1977-78, \$2,192,755 was advanced from the Consolidated Revenue Fund under this authority.

A-38 Section 8(1) of the Livestock Feed Assistance Act, 1966-67, c.

(3) 52, s. 1, R.S., c. L-9, provides that the Canadian Livestock Feed Board may, in furtherance of its objects, at any time when it is so authorized by regulation (a) buy or enter into contracts or agreements for the purchase of feed grain in Eastern Canada and British Columbia and in the designated area, but where any purchase is made by the Board within the designated area of grain then being purchased in that area by the Canadian Wheat Board, such purchase by the Board shall be made from the Canadian Wheat Board or an agent thereof; (b) within the provisions of any licence obtained in its name authorizing it to import feed grain, buy or enter into contracts or agreements for the purchase of feed grain outside Canada and import such feed grain into Canada; and (c) take delivery of, ship, store, handle and, subject to Subsection (2), sell, or

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Continued

otherwise dispose of feed grain in Eastern Canada or British Columbia, and enter into contracts for the delivery, shipping, storage, handling, insurance and sale or other disposition of such feed grain.

Section 16(3) of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Canadian Livestock Feed Board account. There shall be credited to the account all monies received from the sale or other disposition of feed grain by the Board pursuant to Subsection (2) of Section 8 and to which shall be charged all amounts paid out under Section 16(2). No payment out of the Consolidated Revenue Fund under Section 16(2) shall exceed (a) the amount by which \$10,000,000 exceeds the balance of the account, and (b) any amount advanced under Section 17.

Section 17 directs that the Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of such advances at any time not to exceed \$50,000,000.

There were no transactions in this account during the year.

- A-39 This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976, to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. The aggregate amount outstanding at any time shall not exceed \$15,000,000.

PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation not exceeding in the aggregate \$1,500,000 to finance the acquisition of capital assets other than working capital.

Loans totalling \$5,400,000 were made during the current year and repayments of \$9,662,500 were received.

- A-40 PC 1970-534 dated March 24, 1970 authorizes Crown Assets Disposal Corporation to retain a working capital balance up to \$300,000. During the year 1976-77, the working capital decreased to a negative balance which required an immediate advance of \$300,000 to enable the Corporation to carry on its normal business.

During the year repayment of loan amounting to \$300,000 was received.

As of March 31, 1978, the balance of the working capital is nil.

- A-41 This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000 and by Vote L30b, Appropriation Act No. 2, 1974 to increase the aggregate outstanding from \$10,000,000 to \$20,000,000.

Loans made during 1977-78 amounted to \$46,916,044 and repayments were \$43,258,375.

Interest amounting to \$932,912 was received and credited to return on investments.

- A-42 This account, which records the purchase of the shares of Loto Canada Inc, was authorized by Vote L27a, Appropriation Act No. 4, 1976. A further extension to the purposes was authorized by Vote L35b, Appropriation Act No. 4, 1977 which reads as follows:

Vote L35b To extend the purposes of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, with effect from April 1, 1978, by repealing that portion of paragraph (e) thereof preceding subparagraph (i) and substituting therefore the following:

“(e) in the fiscal years 1978-79, 1979-80 and 1980-81 on the last day of June, September, December and March in each of the said fiscal years subject to the amounts that may be paid pursuant to paragraph (d) and to National Health and Welfare Vote 40, Appropriation Act No. 3, 1977, provided that no payment may be made in respect of a draw held later than the 31st day of December 1979,” \$ 1

The balance in the account represents the purchase, for one dollar, of the shares of Loto Canada Inc.

- A-43 This account was established in part by Vote L11c, Appropriation Act No. 1, 1971 and PC 1971-2/1228, June 21, 1971, to provide for acquisition and sale of uranium concentrates. The final sale and shipment from the joint venture stockpile was made on July 1, 1977, thereby exhausting the joint venture stockpile.

The balance represents the investment of the Crown in the capital stock of this company.

In accordance with Section 14.3 of the Report of the Auditor General of Canada for the fiscal year ended March 31, 1977 an amount of \$90,694,353 was transferred from this account to a departmental working capital advance account.

- A-44 This account was established under authority of Subsection 19(2) of the Cape Breton Development Corporation Act and was extended by Vote L40a, Appropriation Act No. 4, 1975, for the purpose of providing working capital for the coal division of the Corporation. The total amount outstanding at any one time is not to exceed \$25,000,000.

Advances during the year totalled \$23,000,000 and repayments totalled \$23,000,000.

- A-45 This account was established under authority of Vote L35, Appropriation Act No. 3, 1975, and Vote L35, Appropriation Act No. 3, 1976, to record loans to the Cape Breton Development Corporation in accordance with the terms and conditions of the agreement entered into between Canada and the Corporation with the approval of the Governor in Council for the purpose of developing the Prince Coal Mine.

Capitalized interest of \$1,217,405 was added to this account for the current year and credited to uncollected interest capitalized bringing the total amount of Loans Outstanding to \$15,860,079. This entry will be reversed as the anticipated

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE A—Concluded

authority for extension of this loan was not received. It is expected that the repayment due on this loan will be made in 1978-79.

A-46 Excluding Greenbelt—Loans were authorized under Vote L30, Appropriation Act No. 3, 1973, Vote L30, Appropriation Act No. 3, 1974, Vote L30d, Appropriation Act No. 1, 1975, Vote L35, Appropriation Act No. 3, 1975 and Vote L40, Appropriation Act No. 3, 1976.

Loans of \$2,000,000 were made during the current year under the authority of the following parliamentary appropriation:

Vote L35 Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region	\$ 8,000,000
---	---------------------

Repayments of \$1,313,202 were received during the year. Interest on loans, amounting to \$3,476,239 was received and credited to return on investments.

Greenbelt—Parliamentary votes in the years 1959-60 to 1970-71, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. The total loans authorized were borrowed by March 31, 1974.

The principal and interest on these loans have been deferred until March 31, 1979. A bill will be introduced in Parliament at an appropriate time to delete the outstanding balance of the loans from the Accounts of Canada.

Repayments of \$9,025 were received during the year.

Interest on loans amounting to \$2,079,616 was accrued but not paid in accordance with the above.

A-47 Incorporated under Companies Act of 1934 by letters patent dated September 20, 1945, PC 1945/5929 approved advances to Canadian Arsenals Limited for the purpose of maintaining an efficient Canadian manufacturing capability for certain military material for Canadian defence needs.

There were no advances or repayments made during the year.

A-48 The balance represents the investment of the Crown in the capital stock of this company.

During the current fiscal year a further loan was authorized by the following parliamentary appropriation:

Vote L72b To authorize Eldorado Nuclear Limited, with the approval of the Governor in Council, to borrow money for capital expenditures by the issue and sale of securities up to an aggregate amount not exceeding \$30,000,000 bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve	\$ 1
--	-------------

A-49 Loans—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of PC 1973-1772 dated June 26, 1973.

No advances or repayments were made during the year.

During the current fiscal year, capitalized interest in the amount of \$3,866,381 was charged to this loan account and credited to uncollected interest capitalized. The uncollected interest capitalized (\$14,245,982) is applied against the loan account to arrive at the net total loans.

A-50 The Royal Canadian Mint Act c. 28, s. 71, 1968-69, was established with the object of minting coins in anticipation of profit and carrying out other related activities.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 can be made available to the Mint to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans can be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000.

During the year, advances of \$4,277,000 were granted and a repayment of loans amounting to \$2,942,000 was received. As required by Section 21 of the Royal Canadian Mint Act \$2,750,761 was received and credited to Surplus-Return on Investment. Interest of \$3,294,726 was received and credited to return on investments.

SCHEDULE B

Loans, Investments and Advances

Provincial and Territorial governments

B-1 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L19a, Appropriation Act No. 4, 1971 in 1971-72 and 1972-73 for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 75% of normal direct on site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 subsequently extended the period for forgiveness to June 30, 1972.

Vote L19a and various agreements between federal-provincial authorities provided for the capitalization of interest.

Newfoundland—

During the year no repayment of loans was credited to the account. Interest of \$266,536 was received and credited to return on investments.

Nova Scotia—

During the year repayments of loans in the amount of \$312,789 were credited to the account. Interest of \$460,421 was received and credited to return on investments.

Prince Edward Island—

During the year there was a repayment to the loan account of \$10,491 of which \$1,352 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$27,559 (of which \$1,352 was capitalized interest) was received and credited to return on investments.

New Brunswick—

During the year there was a repayment to the loan account of \$50,406 of which \$1,759 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$920,625 (of which \$1,759 was capitalized interest) was received and credited to return on investments.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

Quebec—

During the year no repayment of loans was credited to the account. Interest of \$4,523,998 was received and credited to return on investments.

Ontario—

During the year repayments of loans in the amount of \$688,228 were credited to the account. Interest of \$1,120,991 was received and credited to return on investments.

Manitoba—

During the year repayments of loans in the amount of \$241,892 were credited to the account. Interest of \$470,805 was received and credited to return on investments.

Saskatchewan—

During the year there was a repayment to the loan account of \$55,363 of which \$415 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$93,509 (of which \$415 was capitalized interest) was received and credited to return on investments.

Alberta—

During the year repayments of loans in the amount of \$228,189 were credited to the account. Interest of \$387,236 was received and credited to return on investments.

British Columbia—

During the year there was a repayment to the loan account of \$513,168 of which \$420 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,082,927 (of which \$420 was capitalized interest) was received and credited to return on investments.

Northwest Territories—

During the year there was a repayment to the loan account of \$1,000 of which \$51 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$2,213 (of which \$51 was capitalized interest) was received and credited to return on investments.

- B-2 This account records overpayments of equalization payments made under authority of the Federal-Provincial Fiscal Arrangements Act, 1972 to the Provinces of Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick, Quebec and Saskatchewan arising out of payment under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census.

During the year the debits to the account amounted to \$179,404,000 and the credits were \$82,717,000.

- B-3 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L13c, Appropriation Act No. 1, 1971 in 1970-71 and 1971-72 for the purpose of assisting in the creation of employment.

Vote L13c and various agreements between federal-provincial authorities provided for the capitalization of interest.

Newfoundland—

During the year no repayment of loans was credited to the account. Interest of \$472,862 was received and credited to return on investments.

Nova Scotia—

During the year no repayment of loans was credited to the account. Interest of \$324,220 was received and credited to return on investments.

Prince Edward Island—

During the year repayments of loans in the amount of \$15,125 were credited to the loan account. Interest of \$23,830 was received and credited to return on investments.

New Brunswick—

During the year no repayment of loans was credited to the account. Interest of \$398,288 was received and credited to return on investments.

Quebec—

During the year no repayment of loans was credited to the account. Interest of \$4,952,180 was received and credited to return on investments.

Ontario—

During the year repayments of loans in the amount of \$331,744 were credited to the loan account. Interest of \$248,874 was received and credited to return on investments.

Manitoba—

During the year repayments of loans in the amount of \$254,957 were credited to the loan account. Interest of \$444,423 was received and credited to return on investments.

Alberta—

During the year no repayment of loans was credited to the account. Interest of \$276,000 was received and credited to return on investments.

British Columbia—

During the year there was a repayment to the loan account of \$1,454,201 of which \$199 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,974,276 (of which \$199 was capitalized interest) was received and credited to return on investments.

- B-4 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L12a, Appropriation Act No. 1, 1973 and Vote L13a, Appropriation Act No. 5, 1973, as defined in the Municipal Development and Loans Act in 1972-73 to 1975-76 inclusively for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 50% of normal direct on site payroll costs for the duration of the loan program plus an additional 50% for the periods December-May 1973, 1974 and 1975. The purposes of this Vote were extended by Vote L13a, Appropriation Act No. 1, 1974, which authorized in fiscal years subsequent to March 31, 1976 the consolidation of any loan made pursuant to that Vote which may include the amount of interest accrued thereon to the date of consolidation.

Vote L12a and various agreements between federal-provincial authorities provided for the capitalization of interest.

It is estimated that the loan balance of \$196,530,622 will be further reduced by about \$400,000 of final loan forgiveness during 1978-79.

There were no advances issued during the current year.

Newfoundland—

Loan forgiveness of \$614,488 was credited to the loan account during the current year. Repayments of loans in the amount of \$80,302 were also credited to the account. Interest of \$18,905 was received and credited to return on investments.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

Nova Scotia—

During the year repayments of loans in the amount of \$131,311 were credited to the loan account. Interest of \$542,798 was received and credited to return on investments.

Prince Edward Island—

Interest capitalized in the amount of \$387,101 was debited to the loan account during the current year. There were credits to the loan account of \$155,626 of which \$146,617 was in respect of loan forgiveness, \$8,293 was loan repayment and \$358 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$11,908 (of which \$358 was capitalized interest) was received and credited to return on investments.

New Brunswick—

During the year there was a repayment to the loan account of \$68,534 of which \$5,356 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$834,675 (of which \$5,356 was capitalized interest) was received and credited to return on investments.

Quebec—

During the year no repayment of loans were credited to the account. Interest of \$7,663,057 was received and credited to return on investments.

Ontario—

During the year repayments of loans in the amount of \$1,569,425 were credited to the loan account. Interest of \$4,446,464 was received and credited to return on investments.

Manitoba—

Loan forgiveness of \$6,379,806 was credited to the loan account during the current year. Interest of \$2,576,641 was received and credited to return on investments.

Saskatchewan—

During the year repayments of loans in the amount of \$55,081 were credited to the account. Interest of \$60,406 was received and credited to return on investments.

Alberta—

During the year there was a repayment to the loan account of \$289,831 of which \$1,880 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$520,432 (of which \$1,880 was capitalized interest) was received and credited to return on investments.

British Columbia—

During the year there were repayments to the loan account of \$725,987 of which \$60,896 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$1,898,857 (of which \$60,896 was capitalized interest) was received and credited to return on investments.

Northwest Territories—

During the year there were repayments to the loan account of \$9,101 of which \$1,103 was in respect of capitalized interest. The uncollected interest capitalized is applied against the loan account to arrive at the net total loan. Interest in the amount of \$31,695 (of which \$1,103 was capitalized interest) was received and credited to return on investments.

B-5 Loans and advances are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on incomplete projects. When a project is completed the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated, for and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Financial assistance by means of advances is provided under authority of Vote L130, Appropriation Act No. 3, 1969, Vote L25, Appropriation Act No. 3, 1970, Vote L25a, Appropriation Act No. 4, 1970, Vote L25, Appropriation Act No. 3, 1971, Vote L25, Appropriation Act No. 3, 1972, Vote L20, Appropriation Act No. 4, 1973, Vote L20, Appropriation Act No. 3, 1974, Vote L20, Appropriation Act No. 3, 1975, Vote L15, Appropriation Act No. 3, 1976 and the following parliamentary appropriation:

Vote L15 Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure, and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized pursuant to Regional Economic Expansion Vote 10, Main Estimates 1977-78 \$ 10,373,000

Special areas agreements—

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances and loans to the provinces were as follows:

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
Special Areas and Highways Agreement—			
Advances—			
Newfoundland		24,744,346	– 24,744,346
Nova Scotia	6,069,075	13,951,719	– 7,882,644
New Brunswick	29,944,278	31,193,742	– 1,249,464
Quebec	14,574,232	19,093,977	– 4,519,745
Manitoba		816,008	– 816,008
Saskatchewan		3,381	– 3,381
	50,587,585	89,803,173	– 39,215,588
Special Areas and Highways Agreement—			
Loans—			
Newfoundland	57,928,024	29,470,663	28,457,361
Nova Scotia	34,586,241	24,424,351	10,161,890
New Brunswick	20,880,929	20,051,040	829,889
Quebec	112,804,292	107,202,942	5,601,350
Manitoba	5,036,881	4,131,474	905,407
Alberta	4,393,812	4,518,308	– 124,496
	235,630,179	189,798,778	45,831,401

Newfoundland—

Advances were made under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated April 21, 1970 (b) PC 1971-1605, August 3, 1971 and agreement dated August 9, 1971; and (c) PC 1973-13/655, March 27, 1973 and agreement dated March 27, 1973; and (d) PC 1975-10/710 dated March 27, 1975.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

Adjustments to advances in the amount of \$45,490 were made in the current year and an amount of \$24,789,836 was transferred from advances to loans and accrued interest of \$5,439,905 was charged to the loan account and credited to uncollected interest capitalized. The uncollected interest capitalized account was credited with \$20 as a result of adjustments to projects during the year.

During the year there was a repayment to the loan account of \$1,772,380 of which \$260,475 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$5,209,833 (of which \$260,475 was capitalized interest) was received and credited to return on investments.

Nova Scotia—

Advances in the amount of \$1,088,256 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) PC 1971-1997, September 21, 1971; (c) PC 1971-13/2171; October 19, 1971 and agreement dated October 22, 1971; (d) PC 1972-10/1515, July 11, 1972 and agreement dated July 20, 1972 and (e) PC 1973-3/2570, September 4, 1973, and (f) PC 1975-11/710 dated March 27, 1975; and (g) PC 1977-2444 dated August 31, 1977.

An amount of \$8,970,900 was transferred from advances to loans and accrued interest of \$1,998,458 was charged to the loan account and credited to uncollected interest capitalized.

During the year there was a repayment to the loan account of \$807,468 of which \$123,410 was in respect of capitalized interest and debited to uncollected interest capitalized.

Interest of \$2,258,360 (of which \$123,410 was capitalized interest) was credited to return on investments. Accrued interest on incomplete projects to the end of 1977-78 is \$1,057,623. This amount will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

New Brunswick—

Advances in the amount of \$161,107 were made in the current year under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) PC 1971-1200, June 15, 1971; (c) PC 1971-1604, August 3, 1971 and agreement dated August 20, 1971; (d) PC 1973-17/1179, May 22, 1973, and (e) PC 1975-9/710 dated March 27, 1975.

An amount of \$1,210,572 was transferred from advances to loans and an adjustment to the advance account of \$200,000 was made as a result of a repayment of an advance. Capitalized interest on completed projects of \$101,838 was charged to the loan account and credited to uncollected interest capitalized.

During the year there was a repayment of accrued interest of \$2,115,441 against incomplete projects and a principal repayment of \$482,521 to the loan account. Interest of \$3,632,984 (of which \$2,115,441 was accrued interest) was received and credited to return on investments.

Accrued interest on incomplete projects to the end of 1977-78 is \$2,419,116. It is expected that this accrued interest will be repaid in 1978-79.

Quebec—

Advances in the amount of \$1,458,135 were made in the current year under authority of the following: (a) PC 1970-

613, April 8, 1970 and agreement dated June 8, 1970; (b) PC 1970-13/1718, October 6, 1970; (c) PC 1971-13/534, March 23, 1971; (d) PC 1972-1/556, March 22, 1972; (e) PC 1972-1/2490, October 12, 1972; (f) PC 1973-1750, June 19, 1973; (g) PC 1973-88/1757, June 19, 1973; (h) PC 1973-2/2474, August 21, 1973; (i) PC 1974-4/461, March 5, 1974; (j) PC 1974-14/462, March 5, 1974; (k) PC 1974-15/663, March 26, 1974; and (l) PC 1975-16/102, January 23, 1975. (m) PC 1977-1634, June 9, 1977; (n) PC 1977-2444; August 31, 1977; and (o) PC 1977-3642; December 22, 1977.

An amount of \$6,074,244 was transferred from advances to loans and accrued interest of \$754,609 was charged to the loan account and credited to uncollected interest capitalized. The capitalized interest account and the advance account was debited with \$9,436 and \$96,364 respectively as a result of adjustments to projects in the current year.

During the year there was a principal repayment of \$1,227,503 to the loan account of which \$154,606 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$8,918,537 (of which \$154,606 was capitalized interest) was received and credited to return on investments. Accrued interest on incomplete projects to the end of 1977-78 of \$2,106,639 will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

Manitoba—

Advances were made under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated May 11, 1970; (b) PC 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (c) PC 1973-11/330, February 13, 1973 and agreement dated March 12, 1973.

An amount of \$816,008 was transferred from advances to loans and accrued interest of \$206,105 was charged to the loan account and credited to uncollected interest capitalized.

During the year there was a principal repayment of \$116,707 to the loan account of which \$23,612 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$352,437 (of which \$23,612 was capitalized interest) was received and credited to return on investments.

The capitalized interest account was debited with \$14 as a result of adjustments to projects in the current year.

Saskatchewan—

Repayment of the outstanding balance in the advance account of \$3,381 was received in 1977-78. Advances had been made in prior years under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated May 12, 1970; and (b) PC 1972-11/1971, September 14, 1972, and agreement dated October 7, 1972.

Alberta—

Loans were made under authority of the following: (a) PC 1970-613, April 8, 1970 and agreement dated May 13, 1971; (b) PC 1971-1602, August 3, 1971 and agreement dated September 1, 1971; and (c) PC 1973-7/198, January 10, 1973 and agreement dated January 30, 1973.

During the year there was a repayment to the loan account of \$124,496 of which \$18,692 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$377,289 (of which \$18,692 was capitalized interest) was received and credited to return on investments.

Atlantic Development Board carry-over projects—

To finance certain water projects that were carried over from the Atlantic Development Board. Loans were made

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision which is found in some agreements to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Loans to the provinces were as follows:

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
Atlantic Development Board carry-over projects—			
Loans—			
Newfoundland	1,312,928	1,332,319	—19,391
Prince Edward Island	30,636	31,235	—599
Nova Scotia	4,884,685	4,963,220	—78,535
New Brunswick	1,058,039	1,077,003	—18,964
	7,286,288	7,403,777	—117,489

Newfoundland—

The project in this province was authorized by PC 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968 and PC 1973-8/96, January 16, 1973 and agreement dated March 23, 1973.

During the year the loan account was credited with a repayment of \$19,391 of which \$999 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$105,742 (of which \$999 was capitalized interest) was received and credited to return on investments.

Prince Edward Island—

The project in this province was authorized by PC 1969-3/112, January 21, 1969 and agreement dated February 14, 1969.

During the year the loan account was credited with a repayment of \$165 and forgiveness of principal of \$434. Interest of \$2,343 (of which \$1,737 was forgiveness of amortized interest) was received and credited to return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Nova Scotia—

The projects in this province were undertaken pursuant to authority of the following: (a) PC 1969-4/581, March 25, 1969 and agreement dated March 26, 1969; (b) PC 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (c) PC 1969-1/634, March 31, 1969 and agreement dated March 31, 1969; (d) PC 1970-12/365, March 3, 1970 and agreement dated March 25, 1970; (e) PC 1970-11/213, December 15, 1970 and agreement dated March 9, 1971 and (f) PC 1972-594, March 28, 1972 and agreement dated May 26, 1972.

During the year the loan account was credited with repayments of \$62,926 and forgiveness of principal of \$15,608 of which \$705 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$377,418 (of which \$705 was capitalized interest and \$80,467 was forgiveness of amortized interest) was received and credited to return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provisions in the agree-

ments and provincial reports on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

New Brunswick—

The project in this province was authorized by PC 1969-2/463, March 11, 1969 and agreements dated March 26, 1969.

During the year the loan account was credited with a repayment of \$11,571 and forgiveness of principal of \$7,392 of which \$234 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$80,930 (of which \$234 was capitalized interest and \$31,516 was forgiveness of amortized interest) was received and credited to return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Agricultural service centres—

To assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region. Advances and loans to the provinces were as follows:

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
Agricultural service centres—			
Advances—			
Manitoba	48,883	12,398	36,485
Saskatchewan	39,342	4,176	35,166
Alberta	50,362	36,387	13,975
	138,587	52,961	85,626
Agricultural service centres—			
Loans—			
Manitoba	5,952,123	4,254,979	1,697,144
Saskatchewan	6,303,472	5,960,790	342,682
Alberta	538,785	756,210	—217,425
	12,794,380	10,971,979	1,822,401

Manitoba—

The projects in this province were authorized pursuant to (a) PC 1971-4/838, May 4, 1971 and agreement dated July 17, 1971; (b) PC 1972-20/1592, July 27, 1972 and agreement dated August 1, 1972; and the following subsidiary agreements; (c) PC 1973-2531, August 21, 1973 and agreement dated September 18, 1973; (d) PC 1973-2975, October 4, 1973 and agreement dated October 31, 1973; (e) PC 1973-3358, October 23, 1973 and agreements dated December 3, 1973; (f) PC 1973-2530, August 21, 1973 and agreement dated September 18, 1973; (g) PC 1974-630, March 19, 1974 and agreement dated July 31, 1974; (h) PC 1974-838, April 9, 1974 and agreement dated August 22, 1974; (i) PC 1974-1386, June 13, 1974 and agreement dated September 26, 1974; (j) PC 1974-1448, June 30, 1974 and agreement dated September 26, 1974; (k) PC 1975-613, March 18, 1975 and amended agreement dated May 7, 1975; (l) PC 1975-1576, July 8, 1975 and agreement dated August 12, 1975; (m) PC 1975-2326, October 2, 1975 and agreement dated January 20, 1976; (n) PC 1976-242, February 3, 1976 and agreement dated May 13, 1976; (o) PC 1976-243, February 3, 1976 and agreement dated May 28, 1976; (p) PC 1976-978, April 27, 1976 and agreement dated July 3, 1976; (q) PC 1976-1178, May 18, 1976 and agreement dated July 13, 1976; (r) PC 1976-2493, October 7, 1976 and agreement dated December 8, 1976; (s) PC 1977-212, February 3, 1977, and agreement

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts--Continued

SCHEDULE B--Continued

dated June 21, 1977; (t) PC 1977-1551, June 2, 1977 and agreement dated July 14, 1977; (u) PC 1977-315, February 10, 1977 and agreement dated August 31, 1977; (v) PC 1977-1550, June 2, 1977 and agreement dated July 15, 1977; and (w) PC 1977-1868, June 30, 1977 and agreement dated August 31, 1977.

Advances in the amount of \$1,781,214 were made during the current year. In accordance with terms of the agreement, advances of \$1,744,729 were transferred to the loan account. Accrued interest of \$62,094 was charged to the loan account and credited to uncollected interest capitalized. During the year there was a principal repayment of \$109,679 to the loan account of which \$3,306 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$375,633 (of which \$3,306 was capitalized interest) was received and credited to return on investments.

Saskatchewan--

The projects in the province were authorized pursuant to (a) PC 1972-20/1592, July 27, 1972 and agreement dated July 31, 1972 and the following subsidiary agreements; (b) PC 1973-419, February 20, 1973 and agreement dated March 27, 1973; (c) PC 1973-535, March 6, 1973 and agreement dated March 27, 1973; (d) PC 1973-2532, August 21, 1973 and agreement dated August 16, 1973; (e) PC 1973-2976, October 4, 1973 and agreement dated October 10, 1973; (f) PC 1973-2977, October 4, 1973 and agreement dated October 24, 1973; (g) PC 1973-3543, November 6, 1973 and agreement dated December 12, 1973; (h) PC 1974-36, January 8, 1974 and agreement dated February 28, 1974; (i) PC 1974-98, January 15, 1974 and agreement dated February 28, 1974; (j) PC 1974-566, March 12, 1974 and agreement dated April 23, 1974; (k) PC 1974-839, April 9, 1974 and agreement dated May 23, 1974; (l) PC 1974-891, April 30, 1974 and agreement dated May 23, 1974; (m) PC 1974-1247, May 30, 1974 and agreement dated July 8, 1974; (n) PC 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (o) PC 1974-1385, June 13, 1974 and agreement dated July 8, 1974; (p) PC 1974-1675, July 23, 1974 and agreement dated September 5, 1974; (q) PC 1974-1676, July 23, 1974 and agreement dated September 5, 1974; (r) PC 1974-1881, August 14, 1974 and agreement dated August 26, 1974; (s) PC 1974-2665, December 3, 1974 and agreement dated January 20, 1975; (t) PC 1975-1740, March 3, 1975 and agreement dated July 22, 1975; (u) PC 1975-1577, July 8, 1975 and agreement dated July 14, 1975; (v) PC 1975-1578, July 8, 1975 and agreement dated August 12, 1975; (w) PC 1975-1579, July 8, 1975 and agreement dated August 12, 1975; (x) PC 1975-1741, July 22, 1975 and agreement dated August 26, 1975; (y) PC 1975-1742, July 26, 1975 and agreement dated October 16, 1975; (2) PC 1975-1743, July 26, 1975 and agreement dated September 11, 1975; (3) PC 1975-1834, July 29, 1975 and agreement dated November 5, 1975; (4) PC 1975-1835, July 29, 1975 and agreement dated August 26, 1975; (5) PC 1975-1988, August 27, 1975 and agreement dated September 25, 1975; (6) PC 1975-2570, October 28, 1975 and agreement dated January 28, 1976; (7) PC 1975-2182, September 18, 1975 and agreement dated October 16, 1975; (8) PC 1976-497, March 2, 1976 and agreement dated May 5, 1976; (9) PC 1976-1470, June 5, 1976 and agreement dated July 13, 1976; (10) PC 1976-2187, September 8, 1976 and agreement dated October 29, 1976; (11) PC 1976-2188, September 8, 1976 and agreement dated October 29, 1976; (12) PC 1976-

2401, September 28, 1976 and agreement dated December 8, 1976; (13) PC 1976-2492, October 7, 1976 and agreement dated December 8, 1976; (14) PC 1976-2944, November 25, 1976 and agreement dated January 24, 1977; (15) PC 1977-211, February 3, 1977 and agreement dated March 18, 1977; (16) PC 1977-796, March 24, 1977 and agreement dated June 21, 1977; (17) PC 1977-797, March 24, 1977 and agreement dated June 13, 1977; (18) PC 1977-1108, April 21, 1977 and agreement dated June 13, 1977; (19) PC 1977-2583, September 15, 1977 and agreement dated October 15, 1977 and (20) PC 1978-218, January 26, 1978.

Advances in the amount of \$1,521,763 were made during the current year. In accordance with the terms of the agreement, advances of \$1,486,597 were transferred to the loan account. Accrued interest of \$48,028 was charged to the loan account and credited to uncollected interest capitalized. During the year there was a principal repayment of \$1,191,943 debited to the loan account of which \$73,698 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$585,486 (of which \$73,698 was capitalized interest) was received and credited to return on investments. An adjustment of \$194,729 was credited to the loan account due to a previous year allocation error.

Alberta--

The projects in this province were authorized pursuant to (a) PC 1973-11/2667, September 11, 1973 and agreement dated September 14, 1973; (b) PC 1974-982, April 30, 1974 and agreement dated June 7, 1974; (c) PC 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (d) PC 1974-2012, September 10, 1974 and agreement dated December 18, 1974; (e) PC 1974-2663, December 3, 1974; (f) PC 1974-2664, December 3, 1974 and agreement dated August 28, 1975; (g) PC 1975-306, February 11, 1975 and agreement dated July 2, 1975; (h) PC 1975-612, March 18, 1975 and agreement dated May 8, 1975; (i) PC 1975-1352, June 12, 1975 and agreement dated September 25, 1975; (j) PC 1975-1353, August 6, 1975 and agreement dated September 11, 1975; (k) PC 1976-3121, December 16, 1976 and agreement dated March 18, 1977 and (l) PC 1977-1549, June 2, 1977 and agreement dated August 31, 1977.

Advances in the amount of \$346,021 were made during the year. In accordance with the terms of the agreement, advances of \$332,045 were transferred to the loan account. Accrued interest of \$12,012 was charged to the loan account and credited to uncollected interest capitalized.

During the year there was a principal repayment of \$561,482 credited to the loan account of which \$27,618 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$28,945 (of which \$27,618 was capitalized interest) was received and credited to return on investments. An adjustment of \$194,729 was credited to the loan account due to a previous year allocation error.

- B-6 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The Act further provided that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the Act to such extent as the Minister may direct.

PC 1958-223, February 7, 1958 and PC 1961-1003, July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provided that assistance in respect of the construc-

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

tion and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects. On August 1, 1973 responsibility for the collection of loans was transferred from Northern Canada Power Commission to this department.

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
Atlantic Provinces Power Development Act—			
Loans—			
Newfoundland	95,698,795	96,844,557	— 1,145,762
Nova Scotia	57,217,043	58,320,370	— 1,103,327
New Brunswick	55,151,732	56,252,423	— 1,100,691
	208,067,570	211,417,350	— 3,349,780

Newfoundland—

This account records loans made under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) PC 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

During the year there was a repayment to the loan account of \$1,145,762 of which \$82,962 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$6,745,113 (of which \$82,962 was capitalized interest) was received and credited to return on investments.

Nova Scotia—

This account records loans made under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) PC 1959-1229, September 24, 1959 and PC 1961-90, January 24, 1961; (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (d) PC 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

During the year there was a repayment to the loan account of \$1,103,327 of which \$74,498 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of \$3,848,987 (of which \$74,498 was capitalized interest) was received and credited to return on investments.

New Brunswick—

This account records loans made under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) PC 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of 1,100,691 of which 59,609 was in respect of capitalized interest and debited to uncollected interest capitalized. Interest of 3,448,600 (of which 59,609 was capitalized interest) was received and credited to return on investments.

B-7 Advances made to assist in financing regional electrical interconnections under agreements with the Provinces of Manitoba,

New Brunswick, Nova Scotia and Prince Edward Island and the Government of Canada are recorded in this account. During the year, advances totalling 58,737,328 were made under authority of Vote L15, Appropriation Act No. 3, 1975 and PC 1975-1486, June 27, 1975 and under the following parliamentary appropriations:

Vote L25 Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections **\$ 9,000,000**

Vote L25a Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections; additional amount required **\$ 41,800,000**

Vote L25b Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections **\$ 10,910,002**

There were no repayments made during the year.

B-8 This account records loans to the Province of Nova Scotia for their purchase of shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L32a, Appropriation Act No. 1, 1973.

Interest in the amount of \$349,930 was received and credited to return on investments.

B-9 This account was established under authority of Vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Provinces of Nova Scotia in the current and subsequent fiscal years, in the amount of \$430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

During the year a repayment of \$28,666 was received while interest amounting to \$19,494 was received and credited to return on investments.

B-10 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of Vote L125, Appropriation Act No. 3, 1969, Vote L20, Appropriation Act No. 3, 1970, Vote L20, Appropriation Act No. 3, Vote L20, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974 and Vote L15, Appropriation Act No. 3, 1975.

There was a capital repayment of \$87,634 bringing total loans outstanding, under this development plan, to \$12,397,228 as at March 31, 1978. Interest of \$987,516 was received and credited to return on investments.

B-11 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Continued

During the fiscal year repayments of \$44,728 were received. Interest in the amount of \$48,592 was received and credited to return on investments.

- B-12 This account, set up under the authority of PC 1968-1287, recorded the provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70.

The final payment of \$137,130 was received during the year.

- B-13 This account was established under authority of Vote L50, Appropriation Act No. 3, 1974. Under this authority and Vote L55, Appropriation Act No. 3, 1975 loans totalling \$70,000,000 were made to the Province of Quebec to assist in financing the construction of Autoroute 13.

During the current year a repayment of \$13,156,427 was received and interest in the amount of \$4,648,201 was received and credited to return on investments.

- B-14 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects.

Principal received in the current fiscal year amounted to \$66,690 and interest amounting to \$10,512 was received and credited to return on investments.

- B-15 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Paid to Province of Ontario	Received from Province of Ontario	Received from Province of Manitoba	Total Charges
	\$	\$	\$	\$
Lake of the Woods.....				
Lac Seul	13,709		13,709	
	13,709		13,709	

- B-16 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act 1947 which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period.

During the year credits to the account amounted to \$3,070,125 which represents repayments. Interest of \$37,113

on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to return on investments.

- B-17 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370 was received and credited to return on investments.

- B-18 Loans to the Government of the Northwest Territories authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1977 totalled \$123,718,883. During the current year, additional loans of \$3,586,988 were issued and repayments amounted to \$6,257,416. Interest on loans of \$1,623,295 was received and credited to return on investments. Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

- (a) *Capital expenditure—Education*—Loans still outstanding in respect to education amounted to \$489,024 and no additional loans were made in the current year. PC 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

- (b) *Second mortgage loans*—Outstanding loans as of March 31, 1977 in respect to second mortgages amounted to \$349,483.

Repayments in respect of second mortgage loans amounted to \$11,921 and interest of \$27,249 was received and credited to return on investments.

- (c) *Low cost housing loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1977 amounted to \$3,651,631. No low cost housing loans were issued in the current year.

Repayments in respect to loans for low cost housing amounted to \$27,466 and interest of \$37,182 was received and credited to return on investments. PC 1975-1188 authorized \$3,054,193 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

- (d) *Capital expenditures*—PC 1975-1188 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

- (e) *Development of new sub-divisions at Hay River*—Loans outstanding as of March 31, 1977 in respect to Hay River totalled \$1,053,121 and no further loans were made in the current year. Repayments of \$9,043 were received and interest of \$7,360 was received and credited to return on investments. PC 1975-1188 authorized \$920,814 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

- (f) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1975 amounted to \$1,910,563 and no additional loans were made in the current year. Repayments of \$7,318 were received and interest of \$13,816 was received and credited to return on investments. PC 1975-1188 authorized \$1,741,020 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

- (g) *Third party loans*—Loans to the Government of the Northwest Territories for relending to municipalities and school districts that were outstanding as of March 31, 1977 amounted to \$17,322,890. In the current year,

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE B—Concluded

additional loans of \$3,586,988 were issued under the following parliamentary appropriation:

Vote L45 Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities and school districts for capital projects	\$ 5,700,000
--	---------------------

Repayments of \$6,201,669 were received during the current fiscal year and interest of \$1,537,688 was received and credited to return on investments.

B-19 Loans to the Government of the Yukon Territory, including the City of Whitehorse, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1977 totalled \$52,989,051. During the current year, additional loans of \$5,100,000 were issued and repayments amounted to \$1,017,214. Interest on loans of \$834,907 was received and credited to return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(a) *Second mortgage loans*—Loans outstanding in respect to second mortgages as of March 31, 1977 amounted to \$146,935.

In the current year, repayments of \$2,095 were received and interest of \$9,924 was received and credited to return on investments.

(b) *Low cost housing loans*—Outstanding loans in respect to low cost housing amounted to \$1,087,634 as of March 31, 1977 and no additional loans were issued in the current year. Repayments of \$31,328 were received and interest of \$81,016 was received and credited to return on investments.

(c) *Unforeseen capital expenditures*—Pursuant to Vote 671, Appropriation Act No. 2, 1962, a loan in the amount of \$500,000 was made to the Government of the Yukon Territory for unforeseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1976 was \$232,157. PC 1975-1189 authorized the payment of principal and interest outstanding after March 31, 1975 be deferred until March 31, 1979.

(d) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1977 totalled \$43,652,634.

During the fiscal year, repayments for capital expenditures totalled \$114,005 and interest of \$104,612 was received and credited to return on investments. PC 1975-1189 authorized \$42,184,532 of principal and interest due after March 31, 1975 be deferred until March 31, 1979.

(e) *Third Party—Capital project loans*—Loans outstanding as of March 31, 1977 totalled \$6,821,669.

During the current year additional loans of \$5,100,000 were made under the following parliamentary appropriation:

Vote L40 Loans to the Government of the Yukon Territory, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities for capital projects	\$ 5,100,000
---	---------------------

During the year, a repayment of \$825,685 was received and interest of \$612,407 was received and credited to return on investments.

(f) *City of Whitehorse*—Loans to the City of Whitehorse authorized by various parliamentary authorities in previous years that were still outstanding as of March 31, 1977 totalled \$1,048,563. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayments of \$44,102 were received and interest of \$26,948 was received and credited to return on investments. PC 1975-1189 authorized \$454,968 of principal and interest due after March 31, 1977 be deferred until March 31, 1979.

B-20 This account was established to record loans made under authority of Vote L81a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Loans advanced from the account in the current year totalled \$25,000. Repayments to loans totalled \$305,619. Interest in the amount of \$133,765 was received and credited to return on investments.

SCHEDULE C

Loans, Investments and Advances
National governments, including developing countries

C-1 This account relates to loans, as authorized by Section 23, Export Credits Insurance Act and various Orders-in-Council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$8,368,000 represented final repayments by the Government of France. The final repayment from Belgium and the Netherlands was received in 1976-77. Interest of \$251,040 received from France was credited to return on investments.

C-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 as authorized by the War Appropriation Act, 1945, by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in 1962-63 in respect of bonds maturing during a 8-year period to December 31, 1969. The final payment of \$82,000 was received in 1977-78. Interest of \$2,460 was received and credited to return on investments.

C-3 This account records loans to the Government of Jamaica to provide for economic assistance as authorized by Vote L13b Appropriation Act No. 5, 1976. The maturity date of all loans under this agreement was May 1977. The period for repayment was extended to August 9, 1978. Interest of \$2,350,474 was received and credited to return on investments.

C-4 Under authority of the United Kingdom Financial Agreement Act, 1946 a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE C—Continued

deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2% per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965, 1968 and 1976 was deferred. The decrease in the account results from the payment of \$23,445,015 due on December 31, 1977. Interest at the rate of 2% per annum in the amount of \$14,265,241 was received and credited to return on investments.

C-5 This account was set up under authority of the United Kingdom Financial Agreement Act, 1946 to record on the government's books the deferred interest on the loan in the preceding note. Interest totalling \$115,802,213 has been deferred. No repayments were made to this account during the year. The uncollected interest capitalized is applied against the account to arrive at the net total loan. Interest at the rate of 2% per annum in the amount of \$2,316,045 was received and credited to return on investments.

C-6 This account was set up under the authority of the United Kingdom Agreement Act, 1946 to record the deferred principal on the loan in the preceding Note C-4. Principal totalling \$94,990,863 has been deferred. Interest received in the amount of \$1,899,817 was credited to return on investments.

C-7 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation Act No. 9, 1966; Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970; Vote L26b, Appropriation Act No. 1, 1972; Vote L35, Appropriation Act No. 1, 1973; Vote L30, Appropriation Act No. 4, 1973; Vote L35, Appropriation Act No. 3, 1974, Vote L35, Appropriation Act No. 3, 1975 and Vote L35, Appropriation Act No. 3, 1976 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L35 Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries and international development institutions for international development assistance **\$411,723,000**

Loans were made to the various governments as follows:

	Balance as at March 31, 1978	Balance as at March 31, 1977	Net increase or decrease (-)
	\$	\$	\$
Afghanistan		1,272,152	- 1,272,152
Algeria	19,902,108	17,915,110	1,986,998
Antigua	4,334,802	1,104,016	3,230,804
Argentina	737,333	756,000	- 18,667
Bangladesh		17,867,253	- 17,867,253
Barbados	11,984,202	7,657,349	4,326,853
Belize	3,282,343	2,000,000	1,282,343
Benin		14,008,593	- 14,008,593
Bolivia	1,717,000	1,717,000	
Botswana		35,689,599	- 35,689,599
Brazil	11,450,521	11,487,750	- 37,229
Burma	5,580,840	1,655,850	3,924,990
Cameroon	24,658,163	14,399,456	10,258,707
Chile	7,750,577	7,982,477	- 231,900
Colombia	22,826,596	20,058,227	2,768,369
Congo Brazzaville	10,763,457	8,662,171	2,101,286
Cuba	9,279,026	6,155,956	3,123,070
Dominica	1,056,977	493,642	563,335
Dominican Republic	7,345,156	7,279,391	65,765
East African Community ⁽¹⁾	47,346,313	46,360,745	985,568
Ecuador	11,574,528	11,263,788	310,740
El Salvador	4,336,254	4,508,193	- 171,939
Ghana	37,646,004	30,118,251	7,527,753
Grenada	850,000	609,819	240,181
Guatemala	500,000	500,000	
Guyana	15,774,508	14,692,285	1,082,223
Honduras	1,043,204		1,043,204
India	454,592,238	421,724,530	32,867,708
Indonesia	92,145,002	82,917,776	9,227,226
Ivory Coast	15,307,144	12,146,510	3,160,634
Jamaica	21,019,116	18,876,697	2,142,419
Kenya	16,321,886	12,472,200	3,849,686
Korea	825,461	868,907	- 43,446
Laos		2,500,000	- 2,500,000
Madagascar	230,288		230,288
Malawi		26,358,841	- 26,358,841
Malaysia	9,035,271	6,780,598	2,254,673
Mali	11,458	11,458	
Malta	573,012	464,293	108,719
Mauritania	3,467,037		3,467,037
Mexico	109,469	112,240	- 2,771
Montserrat	182,921		182,921
Morocco	6,235,502	5,075,448	1,160,054
Nepal		2,495,398	- 2,495,398
Nicaragua	1,887,610	1,577,171	310,439
Niger		40,137,210	- 40,137,210
Nigeria	49,862,076	49,053,678	808,398
Pakistan	293,007,789	227,113,466	65,894,323
Paraguay	779,858	799,854	- 19,996
Peru	5,443,965	554,225	4,889,740
Philippines	3,819,903	1,190,097	2,629,806
St. Lucia	556,062	556,062	
St. Vincent	1,135,161	1,051,772	83,389
Senegal	8,550,474	5,802,805	2,747,669
Sri Lanka	44,472,874	37,539,789	6,933,085
Swaziland	434,700	434,700	
Tanzania	25,000	70,641,114	- 70,616,114
Thailand	961,655	994,989	- 33,334
Togo	4,912,478	3,884,146	1,028,332
Trinidad	9,994,529	10,140,668	- 146,139
Tunisia	59,905,670	53,842,814	6,062,856
Turkey	9,850,000	9,850,000	
Uganda		2,122,903	- 2,122,903
Upper Volta		834,826	- 834,826
Various Francophone ⁽²⁾	1,585,882	3,030,973	- 1,445,091
Zaire	14,651,479	12,729,570	1,921,909
Zambia	20,349,199	17,062,011	3,287,188
	1,413,982,099	1,429,964,812	- 15,982,713

(1) Joint project involving Kenya, Tanzania and Uganda.

(2) Joint project involving Mali and Senegal.

During the current fiscal year gross debits amounted to \$219,572,582 and repayments to the loan account amounted to \$235,555,295, none of which was in respect of capitalized interest.

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE C—Concluded

C-8 Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the current fiscal year, gross credits to this account were \$8,833 and gross debits were \$19,193.

SCHEDULE D

Loans, Investments and Advances

Veterans' Land Act Fund

D-1 The Veterans' Land Act, c. 280, R.S., as amended by c. 19, Statutes of 1965 and c. V 4 Statutes of 1970 provides for the establishment of this account which was extended by Vote L115, Appropriation Act No. 7, 1967 and Vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed \$605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the Act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property.

Gross debits during the current fiscal year amounted to \$11,022,286 and gross credits were \$51,916,787.

Less provisions for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the year 1945-46, to cover 1/10 of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund.

Gross debits during the current fiscal year, amounted to \$5,644,755 and gross credits were \$1,400,000.

SCHEDULE E

Loans, Investments and Advances

Government controlled corporations

E-1 This account was established under the authority of Vote L20, Appropriation Act No. 3, 1975 and Vote L36b, Appropriation Act No. 5, 1976 for the purchase of the shares of the capital stock and notes of Canadair Limited.

Under the provisions of Vote L20, the Crown purchased 251,700 4¼%, non cumulative, preferred, \$100 par value shares for \$25,170,000 and 1,408,462 common, no par value shares for \$12,979,835. This represents 100% of the shares, less Director shares which revert to the Crown when the Director leaves.

There were no transactions during the year.

E-2 This account was established under the authority of Vote L38d Appropriation Act No. 1, 1977 for the purchase of shares of the capital stock of Canadair Limited.

Under the provisions of Vote L38d, the Crown purchased 1,693,743 no par value common shares for \$8,468,715.

There were no transactions during the year.

E-3 This account was established under the authority of Vote L16b, Appropriation Act No. 2, 1973 and Vote L27d, Appropriation Act No. 1, 1975 which provides for loans to Canadair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, for the financing of water bomber aircraft.

During the year, loans amounting to \$2,802,112 were made and repayments of \$1,150,000 were received.

E-4 The Canada Development Corporation was established under the authority of Bill C-219 Canada Development Corporation Act, for the purpose of assisting in the creation or development of businesses, resources, properties and industries in Canada. Under the Act, the Minister of Finance may subscribe for, purchase and hold shares of the company for the Government of Canada.

The Crown made the following purchases of no par value common shares pursuant to Section 35 of the Act and the noted Orders-in-Council: PC 1971-2572 authorized the purchase of \$25,000,000 (2,500,000 shares which includes 21 shares held for the Directors); PC 1972-1715 authorized the payment for Polymer Corporation Ltd to be received in the form of CDC common shares \$62,000,000 (6,141,654); PC 1972-1443 authorized \$25,000,000 (2,478,437 shares), \$25,000,000 (2,474,023 shares) and \$50,000,000 (4,885,198 shares); PC 1973-2189 authorized \$75,000,000 (7,197,697 shares); and PC 1974-350 authorized \$50,000,000 (4,089,980 shares). Under authority of PC 1972-1715, the account was increased by \$10,000,000 (945,001 shares) as final payment for Polymer Corporation Ltd.

The governments' holding of shares represents 99% of common shares outstanding and 68% of the voting rights.

E-5 This account was established under the authority of Vote L37b, Appropriation Act No. 1, 1976 and Vote L37b, Appropriation Act No. 5, 1976 for the purpose of repealing Industry, Trade and Commerce, Vote L37b, Appropriation Act No. 1, 1976, and to substitute the following thereto:

"To authorize the Minister to enter into agreements

- (a) to convert any debt of Consolidated Computer Incorporated (CCI) to Her Majesty in right of Canada into Capital stock of CCI and, notwithstanding the terms of the Satisfied Securities Act to execute such instruments as are necessary to discharge the debt instruments upon conversion;
- (b) to forgive any or all of the interest accrued on the debt so converted on and after the 16th of February 1976; and
- (c) for valuable consideration, including managerial, technological, manufacturing, financial and marketing assistance to CCI, to sell, assign and transfer shares of CCI".

Under the provisions of Vote L37b, the Crown purchased 60,000 non-voting, convertible, no par value special shares and 9,365,668 non-assessable, no par value common shares for \$12,395,999. This represents 51% of the total corporate shares outstanding.

There were no transactions during the year.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE E—Concluded

- E-6 This account was established under the authority of Vote L20, Appropriation Act No. 4, 1973 and Vote L20, Appropriation Act No. 3, 1974, to authorize, in accordance with terms and conditions approved by the Governor in Council, payments for the purchase of shares of Capital Stock of de Havilland Aircraft of Canada Limited.

Under the provisions of Vote L20, the Crown purchased 31,999 non-assessable, class "A", no par value shares and 10,000 class "B", no par value common shares for \$35,758,052. This represents 100%, less 1 share of the total corporate shares.

There were no transactions during the year.

- E-7 This account was established under the authority of Vote L36a Appropriation Act No. 4, 1975, Vote L35, Appropriation Act No. 3, 1976 and the following parliamentary appropriation:

Vote L35 Loans to The de Havilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft..... \$ 1,500,000

During the year, loans amounting to \$33,200 were made.

SCHEDULE F

Loans, Investments and Advances

Private sector enterprises

- F-1 This account was established to provide advances under authority of Vote L16a, Appropriation Act No. 3, 1974, to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories. The amount authorized was \$5,500,000.

No loans were made during the year and there were no repayments. Interest of \$153,198 was received and credited to return on investments.

- F-2 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963 authorized by PC 627 dated February 1, 1944. The final payment of \$30,809 was received April 30, 1977.

During the year, a payment of \$30,809 and interest of \$308 were received. The interest was received and credited to return on investments.

- F-3 This account was established under authority of Vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the construction of an extension to the wharf at Burgeo, Newfoundland.

The total amount that may be charged to the account at any time is \$240,000. No loans were made during the current fiscal year. Gross credits representing repayments of \$5,222 were received during the year leaving an outstanding balance of \$206,412.

Interest amounting to \$15,544 was received and credited to return on investments.

- F-4 This account was established by Vote L51b, Appropriation Act No. 1, 1970, to authorize the purchase in 1969-70 and subsequent fiscal years of 5 common shares of Canadian Arctic Producers Limited for an amount not exceeding \$1,000 and 400,000 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Limited for \$400,000 and to authorize loans to Canadian Arctic Producers Limited, in 1969-70 and subsequent fiscal years, in an amount not exceeding \$250,000.

Under Provisions of Vote L51b, the Crown purchased 5 common shares for \$1,000 and 400,000 7% non-cumulative redeemable preferred shares for \$400,000 in the company representing a total investment of \$401,000. As at March 31, 1978, 125,000 of the preferred shares had been redeemed at \$1 per share. The total investment in shares at March 31, 1978 was \$276,000 which represents 28.5% of the total shareholders equity.

In 1971-72 a loan of \$250,000 was issued to Canadian Arctic Producers under the provisions of Vote L51b. The outstanding principal of this loan at March 31, 1977 was \$241,891.

In the current year repayments amounted to \$11,494 and interest of \$16,568 was received and credited to return on investments.

- F-5 This account was established under authority of Vote L56b, Appropriation Act, No. 1, 1976. Under this authority loans for working capital in the amount of \$100,000 were made to Coast Ferries Limited, in 1975-76.

There were no transactions during 1977-78.

- F-6 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and PC 1966-2010, October 20, 1966 and PC 1968-471, March 7, 1968, as amended by PC 1968-930, May 15, 1968. The amount of \$250,000 in respect of principal on loan made under PC 1968-930 was received and credited hereto. Interest at the rate of 7½% per annum on loan No. 2 made under PC 1968-930 amounted to 87,299 was received and credited to return on investments.

- F-7 This account was established under authority of Vote L29c, Appropriation Act No. 1, 1971 and extended by Vote L30, Appropriation Act No. 3, 1971, vote L30, Appropriation Act No. 3, 1972, Vote L30b, Appropriation Act No. 2, 1973, Vote L30, Appropriation Act No. 4, 1973 and Vote L30a, Appropriation Act No. 5, 1973 to authorize loans, in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

The total authorized loan is \$28,200,520. No loans were made and no repayments were received during the year leaving an outstanding balance of \$19,289,291.

- F-8 No advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of PC 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the "Eldorado Mining and Refining Limited—Unrepresented capital stock" under Schedule O.

There was no activity in this account during the current fiscal year.

- F-9 This account was established under authority of Vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co. Ltd. in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the construction of a marine terminal at Kitimat, British Columbia.

Additional financial information may be found in:

- (1) Volume I
(2) Volume II
(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE F—Continued

The total authorized loan amounts to \$4,500,000. No loans were made during the current fiscal year. Gross credits representing repayments of \$225,000 were received during the year leaving an outstanding balance of \$2,925,000. Interest amounting to \$228,099 was received and credited to return on investments.

- F-10 This account was established under the authority of Vote L17b, Appropriation Act No. 1, 1974, Vote L30, Appropriation Act No. 3, 1975, Vote L25, Appropriation Act No. 3, 1976 and the following parliamentary appropriation:

Vote L30 Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a Loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act

(i) the value of the capital stock of the company has increased as a result of the assistance provided; and

- (ii) the stock option should be exercised, in order to permit Her Majesty in Right of Canada to benefit from the increased value of the capital stock of the company; and

- (b) to authorize the sale or other disposition of any capital stock so acquired \$ 500,000

There were no transactions during the year.

- F-11 This account was established under the authority of Vote L80, Appropriation Act No. 4, 1968 and the authority was extended by Vote L100, Appropriation Act No. 3, 1969, Vote 11a, Appropriation Act No. 4, 1970, Vote L11b, Appropriation Act No. 4, 1970, Vote L17a, Appropriation Act No. 4, 1971, Vote L17b, Appropriation Act No. 2, 1973 and Vote L16b, Appropriation Act No. 1, 1974, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreement, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury and (d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:

- (a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000, and

- (b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.

During the year, repayments of \$25,000 were received. Interest amounting to 1,685 was received and credited to return on investments.

- F-12 This account was established to provide loans under authority of Vote L16b, Appropriation Act No. 5, 1976, for working capital in accordance with terms and conditions approved by the Governor in Council, to Fisheries Products Ltd., Marystown, Newfoundland. The amount authorized was \$600,000.

No loans were made during the year. The repayments were \$150,000. Interest of \$67,376 was received and credited to return on investments.

- F-13 This account records loans made under authority of Vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council, to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

No loans were made under the authority in 1971-72 and 1972-73. Repayments amounted to \$376,783. Interest of \$330,753 was received and credited to return on investments.

By authority of Vote 5a, Appropriation Act No. 3, 1977, a deletion was made from the accounts of certain debts due and claims by Her Majesty in the amount of \$44,270 covering loans to the Groundfish Industry.

- F-14 This account was established to provide advances under authority of Vote L21a, Appropriation Act No. 4, 1975, in accordance with terms and conditions approved by the Governor in Council, to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement of the International Agreement for the Northwest Atlantic Fisheries. The amount authorized was \$1,650,000.

No loans were made during the year and repayments were \$47,859. Interest of \$13,566 was received and credited to return on investments.

- F-15 This account was established to record loans made under the authority of Vote L27c, Appropriation Act No. 5, 1965, extended by Vote L35, Appropriation Act No. 6, 1966, Vote L35a, Appropriation Act No. 9, 1966, Vote L60, Appropriation Act No. 7, 1967, Vote L105, Appropriation Act No. 3, 1969, Vote L15, Appropriation Act No. 3, 1970, Vote L20 and Vote L20a, Appropriation Acts No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, repayments of \$11,302,525 were received. Interest amounting to \$2,052,871 was received and credited to return on investments.

- F-16 This account was established under the authority of Vote L65, Appropriation Act No. 7, 1967 and the authority was extended by Vote L75, Appropriation Act No. 4, 1968, Vote L95,

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE F—Continued

Appropriation Act No. 3, 1969, Vote L10, Appropriation Act No. 3, 1970, Vote L15, Appropriation Act No. 3, 1971, Vote L15b, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974, Vote L15, Appropriation Act No. 3, 1975, Vote L15, Appropriation Act No. 3, 1976 and the following parliamentary appropriation:

Vote L20 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... **\$ 8,000,000**

During the year, advances amounting to \$4,305,173 were made and repayments of \$4,792,363 were received.

- F-17 This account was established to record loans made under Vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971, Vote L35, Appropriation Act No. 3, 1975 and Vote L30, Appropriation Act No. 3, 1976 for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes.

During the year, repayments of \$861,200 were received. Interest amounting to \$26,824 was received and credited to return on investments.

- F-18 This account records loans under Vote L27b, Parliamentary Appropriation Act No. 2, 1973 to provide relief through emergency assistance to processors of bloaters (smoked herring) in the Province of New Brunswick to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper". The total amount of loans authorized was \$200,000.

No loans were made during the year and repayments were \$76. Interest of \$61 was received and credited to return on investments.

- F-19 This account records loans to bloater (smoked herring) processors of Les Îles de la Madeleine, Quebec, under authority of Vote L17a, Appropriation Act No. 3, 1977 which reads as follows:

Vote L17a Loans to bloater (smoked herring) processors of Les Îles de la Madeleine, Quebec, for working capital in accordance with terms and conditions approved by the Governor in council..... **\$ 190,000**

Loans made during the year amounted to \$146,629. The repayments were \$12,719. Interest of \$1,919 was received and credited to return on investments.

- F-20 This account was set up under the following parliamentary appropriation:

Vote L25 Loans by a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to

- (a) a person engaged in a manufacturing or processing activity in Canada where in the opinion of the Board such loan is required for the purpose of:

- (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or
 - (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;
- (b) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding \$200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program; and
- (c) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured,

where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes; and

- (d) a person in Canada engaged or about to engage in tanning or in the manufacture of footwear who, in the opinion of the Board requires assistance to establish or restructure his operations in order to meet international competition

..... **\$ 6,000,000**

During the year, loans amounting to \$4,200,000 were made.

- F-21 This account was established under the authority of Vote L21a, Appropriation Act No. 5, 1973, Vote L25, Appropriation Act No. 3, 1974, Vote L25, Appropriation Act No. 3, 1975 and Vote L20, Appropriation Act No. 3, 1976 to provide loans under the Footwear and Tanning Industries Adjustment Program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition.

During the year, loans amounting to \$355,164 were made and repayments of \$32,250 were received. Interest amounting to \$78,954 was received and credited to return on investments.

- F-22 This account was established to record loans made under Vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, repayments of \$169,780 were received. Interest amounting to \$47,008 was received and credited to return on investments.

- F-23 This account was established under the authority of Vote L18b, Appropriation Act No. 2, 1973 to provide loans to Radio Engineering Products Limited in 1972-73 and 1973-74 subject to terms and conditions approved by the Treasury Board.

There were no transactions during the year.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE F—Continued

F-24 This account records payments for the purchase of 5,000 shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) at \$1,000 par value per share in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L31a, Appropriation Act No. 1, 1973. This represents 25% of authorized shares.

F-25 This account records the acquisition of shares by the Department in the following federal-provincial corporations:

Under provisions of an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act the Crown purchased one fully paid and non-assessible share common stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) at \$1,000 par value. This represents .005% of authorized shares.

Under authority of PC 1971-222, dated February 2, 1971, and an agreement entered into between Canada and New Brunswick pursuant to Sections 24 and 26 of the Government Organization Act the Crown purchased 200 fully paid and non-assessible common shares of New Brunswick Multiplex Corporation Limited at \$1.00 par value per share for \$200. This represents 40% of authorized shares.

Under authority of PC 1972-10/1495, dated July 4, 1972, and an agreement entered into between Canada and Newfoundland pursuant to Section 5 and 8(3)(c) of the Department of Regional Economic Expansion Act the Crown purchased 200 ordinary shares of Newfoundland and Labrador Development Corporation Limited at \$1.00 par value per share for \$200. This represents 40% of authorized shares.

Under authority of the Honourable M. Lessard, Minister of the Department of Regional Economic Expansion, the Crown purchased 400 fully paid capital shares of La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel at \$1.00 par value per share for \$400. This represents 40% of authorized shares.

Under authority of the Honourable M. Lessard, Minister of the Department of Regional Economic Expansion, the Crown purchased 400 fully paid capital shares of Société Inter-Port de Québec at \$1.00 par value per share for \$400. This represents 40% of authorized shares.

F-26 This account was established under authority of Vote L30, Appropriation Act No. 3, 1972, Vote L25, Appropriation Act No. 4, 1973, Vote L25, Appropriation Act No. 3, 1974 and Vote L20 Appropriation Act No. 3, 1976, to authorize loans in the current and subsequent fiscal years to the Newfoundland and Labrador Development Corporation Limited, incorporated in accordance with an agreement authorized under PC 1972-10/1495, July 4, 1972 between Canada and Newfoundland, to provide financing and other services to small and medium sized businesses in Newfoundland and extended by agreement authorized under PC 1977-10/2023, July 14, 1977.

This authority was extended by the following parliamentary appropriation:

Vote L20 Loans to Newfoundland Development Corporation subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into pursuant to Regional Economic Expansion Vote L25, Appropriation Act No. 4, 1973\$2,000,000

Interest in the amount of \$1,024,284 was received and credited to return on investments.

F-27 This account relates to advances made under the authority of Vote 101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year.

Advances made to enable the Authority to meet payments on Municipal Development and Loan Board loans and/or National Harbours Board loans result in a charge to this account. The deferment of interest on debentures held by Canada also results in a charge to this account.

Advances of \$616,770 of which \$34,263 was in respect of deferred interest were made during the current fiscal year. The uncollected interest capitalized is applied against the account to arrive at the net total loan.

F-28 This account was established under authority of Vote L31b, Appropriation Act No. 2, 1972 and extended by Vote L30, Appropriation Act No. 3, 1974, Vote L30, Appropriation Act No. 3, 1975, Vote L30, Appropriation Act No. 2, 1976 and Vote L30b, Appropriation Act No. 5, 1976, to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The total authorized loan amounts to \$6,000,000. No loans were made during the current fiscal year. Gross credits representing repayments of \$835 were received during the year leaving an outstanding balance of \$5,434,102.

Listings totalling \$12,335,832 have appeared in the Estimates; \$4,500,000 listed in the 1971-72 Estimates, of which an amount of \$3,170,496 lapsed, \$3,800,000 listed in the 1974-75 Estimates, of which an amount of \$1,816,966 lapsed, \$2,670,000 listed in the 1975-76 Estimates, of which an amount of \$1,348,370 lapsed and \$1,365,832 listed in the 1976-77 Estimates of which an amount of \$565,063 lapsed.

F-29 This account records investments made in Telesat Canada under authority of Sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the Consolidated Revenue Fund in 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

Under the provisions of PC 1970-2082 dated December 8, 1970 and pursuant to Section 40 of the Telesat Canada Act, the Government of Canada purchased 3,000,000 common shares (without nominal or par value) of capital stock of Telesat Canada at a consideration of \$10.00 per share, for \$30,000,000. This investment represents 49.99% of the share outstanding.

F-30 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by Vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by Vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$43,484 were received. Interest at the rate varying between 5% and 5½% per annum in the amount of \$40,217 was received and credited to return on investments.

F-31 This account records loans to ice affected fish plants in Newfoundland, Labrador and North Shore Quebec under the

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE F—Concluded

authority of Vote L17d, Appropriation Act No. 1, 1975, and was extended under Vote L20, Appropriation Act No. 3, 1975, to provide advances for Working Capital assistance in accordance with terms and conditions approved by the Governor in Council, to Canadian Producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June, 1974, in the amount of \$3,000,000.

No loans were made during the year; repayments were \$179,000. Interest of \$89,959 was received and credited to return on investments.

SCHEDULE G

Loans, Investments and Advances

Inactive loans

- G-1 These loans are not currently revenue-producing or realizable. The loan to China was authorized under the Export Credits Insurance Act and the other loan to Greece was authorized by PC 1932-2630.

SCHEDULE H

Loans, Investments and Advances

Miscellaneous

- H-1 Vote L12c, Appropriation Act No. 1, 1971, as extended by Vote L13a, Appropriation Act No. 4, 1971, Vote L16b, Appropriation Act No. 2, 1973 and Vote L17a, Appropriation Act No. 4, 1975, authorized the operation of a working capital advance account in the aggregate of \$2,500,000, the amount that may be outstanding at any time against the account to finance loans and advances to employees posted abroad including employees of other government departments. A further increase in the account was authorized by Vote L19b, Appropriation Act No. 4, 1977 which reads as follows:

Vote L19b To increase from \$2,500,000 to \$2,800,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971; additional amount required \$ 300,000

All amounts repaid in respect of said loans and advances were credited to the account and the closing balance consisted of loans to employees \$1,396,591, advances for medical expenses \$256,657 and security and other deposits under the Foreign Services Directives \$495,949.

Interest on loans to employees was charged at the rates established by regulations and an amount of \$132,508 was received and credited to return on investments.

During the current fiscal year, gross debits amounted to \$1,648,508 and gross credits were \$1,627,892.

- H-2 Vote 630, Appropriation Act No. 2, 1954, as extended by Vote 806, Appropriation Act No. 3, 1959, Vote L13a, Appropriation Act No. 10, 1964, Vote L21a, Appropriation Act No. 9, 1966, Vote L27c, Appropriation Act No. 1, 1968 and Vote L33a, Appropriation Act No. 4, 1969, provided the aggregate of \$3,000,000 for the purposes of financing posts abroad and making advances to personnel on posting, for medical expenses and during service abroad in accordance with regulations.

Vote L11c, Appropriation Act No. 1, 1971, as extended by Vote L11b, Appropriation Act No. 1, 1974 and Vote L18a, Appropriation Act No. 4, 1975, restricted the purposes of the account and provided the aggregate of \$14,000,000, the amount that may be outstanding at any time against the account, for interim financing of expenditures at posts abroad pending distribution by Headquarters to appropriations of this and other departments.

During the current fiscal year, gross debits amounted to \$146,418,161 and gross credits were \$145,611,562.

- H-3 This account was established under the authority of Vote L30, Appropriation Act No. 4, 1968 and Vote L17b, Appropriation Act No. 1, 1976 and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such costs. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$50,000.

During the year, the account was credited with \$189,855 and debits amounted to \$205,257.

- H-4 The Fire Losses Replacement Account Act 1953-54 provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The Act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

There were no transactions during the current fiscal year.

- H-5 This account was authorized by Vote 657, Appropriation Act No. 2, 1952, Vote 588, Appropriation Act No. 2, 1956, Vote 511, Appropriation Act No. 5, 1958, Vote 481, Appropriation Act No. 5, 1959, Vote L61e, Appropriation Act No. 4, 1964, Vote L78b, Appropriation Act No. 6, 1965, Vote L78d, Appropriation Act No. 1, 1966, Vote L95c, Appropriation Act No. 1, 1968, Vote L97a, Appropriation Act No. 4, 1969 and Vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to employees, \$481,886 and \$55,000 to field officers in Canada. Advances to employees included posting loans amounting to \$422,969 on which interest was charged, for the period July 1, 1973 to June 30, 1974; at the rate of 7¼% for three year loans, effective July 1, 1974; at the rate of 9½% for two and three year loans; effective July 1, 1975 at the rate of 7½% for one year loans; at the rate of 7¼% for two year loans; at the rate of 7½% for three and four year loans, effective July 1, 1976 at the rate of 9% for all loans and effective July 1, 1977 at the rate of 7½% for the loans.

Gross debits during the year amounted to \$395,568 and gross credits were \$305,524. Interest during the current year amounting to \$102,772 was received and credited to return on investments.

- H-6 This account was authorized by Vote 626, Appropriation Act No. 2, 1955, Vote 526, Appropriation Act No. 6, 1956, Vote L41g, Appropriation Act No. 2, 1967, Vote L115, Appropriation Act No. 3, 1969 and Vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Continued

advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at an average rate of 9% per annum. An amount of \$20,860 was received and credited to return on investments.

The closing balance consisted of advances to employees \$256,541.

Gross debits during the year amounted to \$209,955 and gross credits were \$165,362.

- H-7 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

During the current fiscal year, gross debits amounted to \$2,249,317,620 and gross credits were \$2,264,928,310.

- H-8 This account was established by Vote L12d Appropriation Act No. 1, 1975 for the purpose of charging the recoverable portion of the costs of projects constructed by the Department on behalf of a province or municipality and to which shall be credited the amounts repaid by provinces or municipalities on such projects.

The debit balance in the account at any one time is not to exceed \$1,500,000.

During the current year the debits to this account were \$2,642,662 and credits were \$2,565,104.

- H-9 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

The gross debits during the year amounted to \$7,225,742 and gross credits were \$6,452,176.

- H-10 This account was established by Vote L17a, Appropriation Act No. 4, 1971, to provide loans of \$10,000,000 during the 1971-72 and 1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings. Vote L20, Appropriation Act No. 4, 1973 provided loan authority of \$15,000,000 in 1973-74 and subsequent fiscal years. Additional loan authority was provided by Vote L30, Appropriation Act No. 1, 1975, Vote L30, Appropriation Act No. 3, 1975, Vote L30, Appropriation Act No. 3, 1976 and by the following parliamentary appropriation:

Vote L30 Loans in accordance with terms and conditions prescribed by the Governor in Council, to finance the construction of multi-purpose exhibition buildings..... **\$ 5,000,000**

Advances during the year amounted to \$3,913,921 and repayments were \$459,003. Interest of \$2,227,890 was received and credited to return on investments.

- H-11 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute under the authority of the Vote L10, Appropriation Act No. 3, 1970, vote L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971, Vote L10, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 3, 1973 and PC 1970-1196, July 3, 1970.

During the year the principal repayments totalled \$383,256 of which \$58,516 was capitalized interest. The uncollected interest capitalized (\$2,906,388) is applied against the loan account to arrive at the net total loans. Interest amounting to \$1,501,933 was received and credited to return on investments.

- H-12 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, as authorized by PC 1969-1077 guaranteed by the Province of Quebec.

A payment of \$192,000 was received during the year. Interest amounting to \$864 was received and credited to return on investments.

- H-13 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of \$500,000 was made to the association under authority of Vote 539, Appropriation Act No. 5, 1955. PC 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3½% per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of Vote 503, Appropriation Act No. 5, 1958. PC 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4¼% per annum.

During the year 1964-65, an additional loan of \$300,000 was made under the authority of Vote L15, Main Estimates 1964-65, and PC 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5½% per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were \$23,734 during the current year. Interest of \$34,917 was received and credited to return on investments.

- H-14 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year, repayments of \$161,961 were received. Interest at the rates of 5%, 5¼%, and 5½% per annum in the amount of \$18,592 was received and credited to return on investments.

- H-15 This account was established by Vote 546, Appropriation Act No. 3, 1953 and subsequent amendments thereto, for the purpose of making loans or investments to individual Eskimos or groups of Eskimos to promote commercial activities, gainful occupations and to purchase housing. The purposes of this account were extended by Vote L61b, Appropriation Act No. 2, 1973 to authorize the making of loans to a co-operative association, a credit union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a Corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos.

Under parliamentary authority Vote L62b, Appropriation Act No. 1, 1976 the amount that may be outstanding at any time was increased from \$5,300,000 to \$6,100,000, by the following parliamentary appropriation:

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Continued

Vote L55 To increase from \$5,300,000 to \$6,100,000 the amount that may be outstanding at any time against the Eskimo Loan Fund established by Indian Affairs and Northern Development Vote 546, Appropriation Act No. 3, 1953; additional amount required \$ 8,000,000

The Eskimo Loans Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

Under authority of Vote 25b, Appropriation Act No. 1, 1976, guarantees were established up to an aggregate of \$3,000,000 to cover loans to or in respect of loans to persons eligible for loans from commercial sources. This guarantee was increased to \$9,900,000 under the authority of Vote 25b, Appropriation Act No. 3, 1977.

In the current year the account was debited with \$800,675 and credited with \$835,778 which included deletion of loans of \$1,255 pursuant to Section 18 of the Financial Administration Act, \$10,257 under Vote 25a, Appropriation Act No. 3, 1977 and \$21,037 under Vote 25b, Appropriation Act No. 4, 1978. Interest on loans at various rates, totalling \$133,949 was received and credited to return on investments.

H-16 This account was established to record loans made under Authority of Vote L61a, Appropriation Act No. 4, 1975 for the purpose of defraying costs relating to the research, development and negotiation of claims in accordance with terms and conditions approved by the Governor in Council.

Loans issued as at March 31, 1977 amounted to \$3,519,456 and during the current year additional loans of \$3,221,000 were made under the following parliamentary appropriations:

Vote L50 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purpose; the aggregate amount of loans made or guaranteed under this authority not to exceed \$ 2,000,000

Vote L50a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed \$ 1,025,000

Vote L50b Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the

aggregate amount of loans made or guaranteed under this authority not to exceed \$ 196,000

H-17 This account was established by Vote L29b, Appropriation Act No. 4, 1974 for the purpose of providing an interest free loan of \$65,000 to the Chippewa Band of Kettle Point to Purchase Lots 60, and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton.

There were no transactions during the current year.

H-18 This account was established under authority of Vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

- (a) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited.
- (b) repayments of loans made pursuant to Section 70 of the Indian Act.
- (c) repayments of loans made pursuant to this authority and
- (d) amounts received by way of recovery of payments made to implement guarantees given under this authority.

The total amount that may be outstanding at any time is not to exceed \$70,000,000 as authorized by Vote L20, Appropriation Act No. 3, 1975 and amended by PC 1977-3608 and PC 1977-3609, December 22, 1977.

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in PC 1972-1498, July 4, 1972.

In the current year, the account was debited with \$9,014,309 and credits amounted to \$11,459,893.

Vote 5b, Appropriation Act No. 4, 1974 authorizes that the maximum aggregate that may be paid in respect of guarantees authorized and given under Vote L53b, Appropriation Act No. 1, 1970 in the current and subsequent years will be \$30,000,000. Guarantees outstanding at March 31, 1978 amounted to \$20,279,729 an claims paid thereto in the current year amounted to \$6,212,560 principal and \$1,891,458 interest.

Loans deleted pursuant to Vote 5b, Appropriation Act No. 3, 1978 totalled \$1,958,324. Loans deleted pursuant to Section 18 of the Financial Administration Act totalled \$88,696.

H-19 This account was established under authority of Vote L51a, Appropriation Act No. 9, 1966 and extended by Vote L40, Appropriation Act No. 3, 1969 and Vote L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Continued

The total amount that may be outstanding at any time is not to exceed \$13,000,000 as authorized by Vote L15 Appropriation Act No. 3, 1975. Vote L15, Appropriation Act No. 3, 1976 increased the authorized level to \$16,000,000 and was further increased by Vote L15, Appropriation Act No. 3, 1977 which reads as follows:

Vote L15 To increase from \$16,000,000 to \$18,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966 for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves \$ 2,000,000

During the fiscal year gross debits amounted to \$1,370,237 and gross credits totalled \$1,226,424 which included \$1,102,841 loan instalments forgiven by the Minister under authority of Vote L51a, and \$123,583 by repayments in cash. Governing regulations are contained in PC 1973-4033 December 18, 1973.

H-20 This account was established under authority of Vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit.

There were no transactions during the current year.

H-21 This account was established to record loans made under authority of Vote L22b, Vote L23b, Appropriation Act No. 1, 1974, Vote L24b, Appropriation Act No. 4, 1974 and Vote L24d, Appropriation Act No. 1, 1975, Vote L23a, Appropriation Act No. 4, 1975 and Vote L23b, Appropriation Act No. 1, 1976 to provide loans to the Indians and Inuits of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project Loans issued to date are as follows:

- (a) Grand Council of the Crees \$2,511,526.
- (b) Indians of Quebec Association \$710,000.
- (c) Northern Quebec Inuit Association \$1,676,000.

There were no transactions in the current year.

H-22 This account was established to record loans made under authority of Vote L22a, Appropriation Act No. 4, 1975, Vote L20, Appropriation Act No. 3, 1976 and Vote L20d, Appropriation Act No. 6, 1976 for the purpose of defraying costs relating to the research, development and negotiation of claims in accordance with terms and conditions approved by the Governor in Council.

Loans issued at March 31, 1977 amounted to \$3,155,037 and during the current year additional loans of \$2,564,975 were made under the following parliamentary appropriations:

Vote L20 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed \$ 1,400,000

Vote L20a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the

Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed \$ 1,202,325

There were no repayments in the current year.

H-23 This account was established under Vote L16d, Appropriation Act No. 1, 1975 and Vote L21a, Appropriation Act No. 4, 1975, for the purpose of providing a loan of \$468,200 to the Northern Flood Committee of Manitoba to meet the cost of negotiations with regard to Manitoba Hydro's plan to divert the Churchill River and regulate Lake Winnipeg.

There were no transactions in the current year.

H-24 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in PC 1967-1701, September 6, 1967 pursuant to Section 65 of the Act. Continuing authority was granted under provisions of PC 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the intergovernmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of 6% per annum is charged on loans approved on or after October 1, 1967.

During the year, payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$719,548 were made from the account and charged as loans to immigrants.

Repayments of \$853,433 and interest amounting to \$183,876 were received during the year. The interest was received and credited to return on investments.

Also included this year is an approval for write-off in the amount of \$134,856 representing some 782 accounts. This amount includes \$14,426 of interest written off during 1977-78.

Not included in the closing balance is an amount of \$127,873 covering interest receivable to March 31, 1978.

H-25 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by Vote 732, Appropriation Act No. 6, 1956, Vote 475, Appropriation Act No. 5, 1959, Vote 482, Appropriation Act No. 5, 1961, Vote 670, Appropriation Act No. 2, 1962 and Vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$368,420 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$914,242 was credited to return on investments.

H-26 This account records loans to employees of the Department of National Health and Welfare to assist in defraying the expenses of training courses.

During the year, repayments were \$2,194. New loans in the amount of \$2,326 were made.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Continued

H-27 Loans to settlers were made under authority of PC 1953-570, April 17, 1953, as amended, and Vote 483, Appropriation Act No. 6, 1960, which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing material, and \$1,000 for livestock. In addition, it provides loans for levelling and improving of irrigated land, with a limit of \$2,500 in any one year and a maximum of \$7,500 per farm unit. Loans are repayable over a ten to twenty-five year period, and bear interest at the rate of 5% per annum.

H-28 This account was established by Vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the repayment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000.

The gross debits during the year amounted to \$12,393 and gross credits were \$18,279.

H-29 PC 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the Corporation was required to reimburse $\frac{1}{2}$ of the cost of construction of the tunnel, with interest at the rate of $\frac{3}{4}\%$ per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the City is \$2,000,000 with interest at $\frac{3}{4}\%$ per annum.

During the year a repayment of \$65,390 was applied against the loan and interest amounting to \$38,325 was received and credited to return on investments.

H-30 PC 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St Remi Street and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse $\frac{1}{2}$ of the cost of construction of the tunnel, with interest at the rate of $\frac{3}{4}\%$ per annum calculated from the date of conveyance of lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $\frac{3}{4}\%$ per annum.

During the year, a repayment of \$58,471 was applied against the loan and interest amounting to \$14,054 was received and credited to return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

H-31 This account was established under authority of PC 1072-1948 and PC 1963-532 which authorized loans in the amount of \$1,450,000 bearing interest at a rate of $\frac{3}{4}\%$ per annum to assist in development of the harbour.

An additional loan of \$1,395,000 to assist in wharf reconstruction and extension was authorized by Vote L105, Appropriation Act No. 4, 1968 and PC 1969-621. This loan bears interest at $\frac{7}{8}\%$ per annum and is repayable in 30 semi-annual payments of \$78,240.

Repayments were \$169,580 during 1977-78. Interest of \$65,922 was received and credited to return on investments.

H-32 PC 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c. 16, 1957-58, of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the Corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at $\frac{4}{5}\%$ per annum, payable semi-annually on the first day of January and the first day of July in each year.

During the year a repayment of \$144,741 were received and interest amounting to \$123,669 was received and credited to return on investments.

H-33 Pursuant to PC 1969-1301, June 25, 1969 and Vote L150, Appropriation Act No. 3, 1969, a loan of \$1,200,000 bearing interest at the rate of $\frac{7}{16}\%$ per annum and repayable in twenty equal semi-annual instalments was made to the Lakehead Harbour Commission for expansion of the Keefe Terminal, PC 1972-1911, August 29, 1972 authorized acceptance of prepayments of principal without penalty. During the period December 31, 1969 to December 31, 1972 repayments totalled \$444,600. PC 1975-148, January 23, 1975 authorized an amended schedule for the repayment of the balance of the loan and the accrued interest of \$87,447 for the period January 1, 1973 to June 30, 1974. The balance, amounting to \$842,847, is to be repaid in thirty equal semi-annual instalments, the first of which was due December 31, 1974.

During the current year, a repayment of \$38,508 was received and interest amounting to \$55,675 was received and credited to return on investments.

H-34 Pursuant to PC 1965-233, February 11, 1965 and Vote L39b, Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate $\frac{4}{5}\%$ per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to PC 1966-885, May 13, 1966 and Vote L75 of Appropriation Act No. 9, 1966, a further loan of \$200,000 was made in 1966-67 bearing interest at the rates of $\frac{5}{8}\%$ per annum on \$183,333 and $\frac{5}{8}\%$ per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to PC 1970-27/915 and Vote L16c, Appropriation Act No. 1, 1971 a loan of \$225,000 was made in 1970-71 bearing interest at the rate of $\frac{7}{16}\%$.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE H—Concluded

A repayment of \$26,349 was received in the current year and interest of \$6,921 was received and credited to return on investments.

H-35 Under authority of PC 1970-2044, November 24, 1970 and Vote L15, Appropriation Act No. 3, 1970, loans of \$2,000,000 were made to the Port Alberni Harbour Commission bearing interest at the rates of $8\frac{1}{16}\%$ per annum on \$500,000 and $7\frac{3}{16}\%$ per annum on \$1,500,000. A repayment of \$68,866 was received in the current year and interest of \$124,619 was received and credited to return on investments.

H-36 Under authority PC 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000 to be repaid, with interest at the rate of $5\frac{1}{16}\%$ per annum on \$1,375,000 with $5\frac{1}{4}\%$ per annum on \$125,000 in eighteen equal semi-annual instalments, commencing December 31, 1967.

During the year a repayment of \$105,572 was applied against the loan and interest amounting to \$3,126 was received and credited to return on investments.

H-37 This account was established under authority of Vote L12b, Appropriation Act No. 4, 1974 to authorize loans to the Maritime Employers Association in the amount of \$6,000,000 in accordance with terms and conditions approved by the Governor in Council to finance the early retirement of employees.

Authority to make additional loans of \$2,500,000 in 1975-76 and subsequent fiscal years was contained in Vote L17a, Appropriation Act No. 4, 1975.

During 1975-76 and 1976-77 loans amounted to \$2,054,350 and \$226,502 respectively.

Repayments in 1977-78 amounted to \$460,947 while interest of \$728,381 was received and credited to return on investments.

H-38 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60. Vote L22b, Appropriation Act No. 4, 1974, authorized a further advance in the amount of £20,000 to the Working Capital Fund of the Commonwealth War Graves Commission notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of October 1974, which was \$46,000.

An additional advance of \$46,200 was made during 1974-75.

SCHEDULE I

Other Assets

I-1 This account is to record moneys received by public officers prior to the close of business on March 31 but not recorded in current cash accounts until after that date.

I-2 Collections received after March 31, and generally up to May 31st, which are applicable to the fiscal year ending on that date are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

I-3 This account records overpayments arising out of payments under the Provincial Tax Agreement.

Working capital advances to revolving funds, departments and agencies

I-4 This account was authorized by Vote 55g, Appropriation Act No. 4, 1952, Vote 762, Appropriation Act No. 3, 1953, Vote 783, Appropriation Act No. 5, 1955 and Vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be advanced to the account at any one time is not to exceed \$1,820,000.

Gross debits during the year were \$895,349 and gross credits were \$905,832.

I-5 Section 10(1) of the Agricultural Stabilization Act 1957-58, c. 22, s. 1, R.S., c. A-9 as amended, provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board determines, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transportation, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Agricultural Commodities Stabilization Account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the Consolidated Revenue Fund under this Act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

During the year, gross debits amounted to \$364,110,766 and gross credits also totalled \$364,110,766.

I-6 Section 4(1) of the Agricultural Products Board Act 1951 (2nd Session) c. 1, s. 1, R.S., c. A-5, provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Agricultural Products Board Account in which all financial transactions of the board under Section 4(1) of the Act are recorded. The authority was extended by Vote 15b, Appropriation Act No. 1, 1974 which increased from \$15,000,000 to \$50,000,000 the amount by which a payment made under Subsection 5(3) of the Agricul-

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Continued

tural Products Board Act may exceed the balance of the Agricultural Products Board Account.

During the year, gross debits amounted to \$135,168 and gross credits totalled \$815,706.

- I-7 This account is operated pursuant to the provisions of Subsections 1 and 2 of Section 13, Canada Grain Act 1970-71, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Canadian Grain Commission for working capital in respect of any elevator operation of the Commission. PC 1976-519 authorized the use of this advance for the purpose of financing weigh-over deficits at Canadian Government elevators and to sell or dispose of overages resulting from weigh-overs at Canadian Government elevators.

During the year, gross debits amounted to \$884,958 and gross credits also totalled \$884,958.

- I-8 This account was established by Vote L1b, Appropriation Act No. 1, 1970 and Vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutuel levy under Section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$200,000.

This authority was extended by Vote L26d, Appropriation Act No. 1, 1975, to include as a charge to the fund the costs of research relating to the use of drugs on horses and race surveillance techniques. Additional authority was provided by the following parliamentary appropriation:

Vote L21b To extend the purposes of the Race Track Supervision Revolving Fund, established by Agriculture Vote L1b, Appropriation Act No. 1, 1970 as amended, to include as charges to the Fund payments to persons providing certain supervisory services provided by them under Regulations pursuant to Section 188 of the Criminal Code, and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research and to which shall be credited all monies from activities approved by Treasury Board, and with revenue not exceeding \$2,000,000 to be retained in the Fund for use in the current and subsequent fiscal years \$ 1

Gross debits during the year amounted to \$6,368,147 and gross credits totalled \$7,392,785.

- I-9 This account was established by Vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. Vote L17b, Appropriation Act No. 1, 1974, Vote L27d, Appropriation Act No. 1, 1975, and Vote L35, Appropriation Act No. 3, 1975 authorized net advances for this purpose in subsequent fiscal years.

Advances during the current fiscal year amounted to \$13,614 and repayments were \$20,528.

- I-10 This account was established under authority of Vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the

Government Telecommunication Agency revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$6,000,000 at any time. This increase was authorized by Vote L6a, Appropriation No. 4, 1976 and by the following parliamentary appropriation:

Vote L6a To increase from \$2,000,000 to \$6,000,000 the amount that may be outstanding at any time against the Government Telecommunications Agency Revolving Fund established by Loans, Investments and Advances Vote L20, Appropriation Act No. 5, 1963; additional amount required \$ 4,000,000

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$42,280,627. This account was credited with \$42,514,223 and the debit balance in the account on March 31, 1978 represents the total outstanding accounts to be collected during 1978-79.

Vote L6b, Appropriation Act No. 2, 1973, extended the purposes of the Government Telecommunications Agency to authorize the provision of telecommunication service to government departments and agencies.

- I-11 This account records advances not to exceed \$135,000,000 as authorized by Vote L63c, Appropriation Act No. 5, 1963, Vote L37a, Appropriation Act No. 6, 1964, Vote L37d, Appropriation Act No. 2, 1965, Vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates.

In accordance with Section 14.3 of the Report of the Auditor General of Canada for the year ended March 31, 1977 an amount of \$90,694,353 was transferred to this account from loans, investments and advances to Uranium Canada Limited.

During the year \$10,071,209 relating to net profits of the joint stockpile was received and credited to return on investments.

- I-12 This account was established under authority of Vote L27b, Appropriation Act No. 3, 1974 and was extended by Vote L40b, Appropriation Act No. 1, 1976, to authorize the operation of a working capital advance account in the current and subsequent years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and supplies, the amount outstanding at any time under this authority not to exceed \$5,000,000.

Expenditure for the current fiscal year was \$3,210,468 and receipts were \$3,935,976.

- I-13 Section 10(3) of the Fisheries Prices Support Act, 1944, directs that "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue; and net operating loss in any fiscal year may be

Additional financial information may be found in:

- (1) Volume I
(2) Volume II
(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Continued

recouped to the said account from moneys appropriated by Parliament for the purpose".

During the year, total receipts were \$3,191,964 and disbursements were \$3,730,438.

- 1-14 This account was established under authority of Vote 542, (2) Appropriation Act No. 3, 1953, and extended by Vote 656, Appropriation Act No. 5, 1958, and Vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time.

During the year total receipts were \$619,737 and disbursements from the fund were \$619,482 including \$314,535 profit transferred to return on investments.

- 1-15 This account reflects the total amount outstanding on advances for the acquisition of furnishings and equipment including the replacement of furniture for the Central and Regional Passport Offices. Vote L12, Appropriation Act No. 3, 1971 authorized an advance of \$133,000 for expenditures in 1971-72; Vote L15, Appropriation Act No. 2, 1972, an advance of \$78,000 for expenditures in 1972-73 and Vote L13b, Appropriation Act No. 1, 1974, an advance of \$59,970 for expenditures in 1973-74; Vote L15, Appropriation Act No. 3, 1974, an advance of \$263,000 for expenditures in 1974-75, Vote L15, Appropriation Act No. 3, 1975; Vote L15a, Appropriation Act No. 4, 1975, advances of \$85,000 and \$88,000 for expenditures in 1975-76 and Vote L15, Appropriation Act No. 3, 1976 an advance of \$46,000 for expenditures in 1976-77. Further advances were authorized pursuant to Appropriation Act No. 3, 1977 and Appropriation Act No. 3, 1977-78, which reads as follows:

Vote L15 Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices	\$ 118,000
--	-------------------

Vote L15a Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices	\$ 185,000
---	-------------------

During the current fiscal year, expenditures amounted to nil and repayments in respect of the loans acquired to March 31, 1978 amounted to \$49,144 and interest in the amount of \$20,595 was charged on the outstanding amounts advanced to March 31, 1978 at rates established by the Minister of Finance and credited to return on investments.

During the current fiscal year, gross debits amounted to nil and gross credits were \$49,144.

- 1-16 Vote L22b, Appropriation Act No. 1, 1969, as extended by (2) Vote L19d, Appropriation Act No. 1 1975, authorized the establishment of a revolving fund in the aggregate amount of \$900,000 to finance the operations of the Central and Regional Passport Offices. The Treasury Board, pursuant to TBM 738359, October 14, 1975 and TBM 740930, February 17, 1976, authorized the Passport Office to accumulate surpluses and to carry over deficits effective April 1, 1975.

During the current fiscal year, gross debits amounted to \$8,697,254 and gross credits were \$9,170,412.

- 1-17 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of PC 1933-343 dated March 12, 1953. As the stock of bonds is

used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans".

During the year debits to the account amounted to \$1,095,899 and the total credits were \$1,079,862.

- 1-18 Authorized by Section 8, Royal Canadian Mint Act, 1968. Debits to the account represent the cost of all coins purchased from the Royal Canadian Mint and credits represent the face value of all coins issued to the Bank of Canada. The net gain from transactions in the account is credited to return on investments.

During the year debits to the account amounted to \$63,958,301 and the total credits were \$67,040,373.

- 1-19 Authorized by Section 8, Royal Canadian Mint Act, 1968. This account reflects the net outstanding advance to the Royal Canadian Mint for the Silver Jubilee Gold Coin Program. Debits to this account represent costs of production and purchases of gold bullion to be used in the production of the coins. Credits represent purchases of the coins at face value by the mint for resale and return of salvage gold bullion to the exchange fund.

Debits during the fiscal year were \$19,733,095 and credits were \$15,875,094.

- 1-20 Authorized by Section 8, Royal Canadian Mint Act, 1968. This account records transactions in connection with the purchasing and selling of gold bullion on the open market. The balance in the gold purchase account is \$4,731,882 at March 31, 1978. The gold inventory at March 31, 1978 records 134,748 ounces of fine gold at an average cost of \$35.11 per ounce.

During the year the debits to the account amounted to \$262 and the total credits were nil.

- 1-21 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account records the purchase or salvage of gold bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Gold Coin Blanks Inventory and sale of surplus bullion. Debits during the fiscal year were \$3,164,696 and \$5,306,297 was transferred to Blanks Inventory or sold as surplus.

- 1-22 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account reflects gold bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory or surplus blanks melted.

Debits during the fiscal year were \$6,117,137 and \$5,900,056 was transferred to Finished Coin Inventory or melted.

- 1-23 Authorized by Bill C-63 (1975) "Act to amend the Olympic (1976) Act". This account records the costs of striking coins as well as costs transferred from the Blank Coin Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale or surplus coins returned for melt.

Debits during the fiscal year were \$121,242 and \$3,221,304 was transferred out of inventory.

- 1-24 Authorized by the Olympic (1976) Act, Bill C-196. This account records the purchase or salvage of silver bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Silver Coin Blanks Inventory and sale of surplus bullion.

Debits during the fiscal year were \$36,447,492 and \$36,261,616 was transferred to Blanks Inventory or sold as surplus.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Continued

I-25 Authorized by the Olympic (1976) Act, Bill C-196. This account reflects silver bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory or surplus blanks melted.

Debits during the fiscal year were \$43,746,303 and \$51,516,037 was transferred to Finished Coin Inventory or melted.

I-26 Authorized by the Olympic (1976) Act, Bill C-196. This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale or surplus coins returned for melt.

Debits during the fiscal year were nil and \$26,239,993 was transferred out of inventory.

I-27 Authorized by Section 8, Royal Canadian Mint Act, 1968. Debits to the account represent the cost of silver found in gold deposits. Credits record the sale of silver to the Royal Canadian Mint for the production of coins and metals. The silver inventory at March 31, 1978 records 866,558.01 ounces of fine silver at a cost of \$3,806,537.

During the year the debits to the account amounted to \$1,389,876 and the total credits were \$1,220,784.

I-28 (2) Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of \$700,000 at any time and all revenues from its operations are to be credited thereto. This authority was increased by Vote L26a, Appropriation Act No. 3, 1974, Vote L26b, Appropriation Act No. 4, 1974 and further increased to \$2,000,000 by Vote L21a, Appropriation Act No. 3, 1977-78 which reads as follows:

Vote L21a To increase from \$1,400,000 to \$2,000,000 the amount that may be outstanding at any time under the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18B, Appropriation Act No. 1, 1972; additional amount required \$ 600,000

Reimbursements to this account to cover excess of expenditures over revenues, during the year were authorized by Vote 5b, Appropriation Act No. 2, 1978 in the amount of \$655,478.

During the current year the account was credited with \$908,099 and debits amounted to \$507,039.

I-29 (2) This account was authorized by Vote 508, Appropriation Act No. 5, 1978 for the purpose of acquiring and managing stores for the operation and maintenance of National Parks of Canada. The purpose of this account was extended by Vote L81a, Appropriation Act No. 5, 1973, to include the management of canals formerly under the Ministry of Transport. Vote L81d, Appropriation Act No. 6, 1976 increased to \$2,000,000 the amount that may be outstanding at any time.

During the year the account was debited with \$4,084,597 and credits amounted to \$3,619,806.

I-30 (2) This account was authorized by Vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$250,000.

Gross debits during the year amounted to \$2,935,351 and gross credits were \$2,802,741.

I-31 (2) This account was established to be effective April 1, 1976 under authority of Vote L20b, Appropriation Act No. 1, 1976, which reads as follows:

To authorize in accordance with terms and conditions approved by the Treasury Board, the operation of a working capital advance account in the current and subsequent fiscal years for the purpose of financing (a) Public Funds Imprest and Public Funds Advance Accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and (d) authorized recoverable advances to establish military messes and canteens.

The amount outstanding at any one time under this authority not to exceed \$26,000,000.

During the current fiscal year, gross credits to this account were \$77,410,272 and gross debits were \$80,979,778.

I-32 (2) This account was authorized by Vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisitions and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms. Uniforms are also purchased from manufacturers and charged to the departmental appropriation when issued.

Gross debits during the current fiscal year were \$1,313,243 and gross credits were \$1,330,897.

I-33 The operation of this fund was authorized by Vote 541, Appropriation Act No. 4, 1954 and extended by Vote 543, Appropriation Act No. 5, 1955, Vote 528, Appropriation Act No. 6, 1956 and Vote L7b, Appropriation Act No. 4, 1974 and Vote L7b, Appropriation Act No. 5, 1976 for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time is not to exceed \$3,000,000.

Gross debits during the year amounted to \$2,948,565 and gross credits were \$2,957,601.

I-34 (2) This account was established under authority of Vote L56g, Appropriation Act No. 2, 1967 and was extended by Vote L118b, Appropriation Act No. 1, 1970 and Vote L3d, Appropriation Act No. 1, 1975 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; the amount that may be outstanding at any time is not to exceed \$55,000,000.

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Continued

- During the year the account was debited with the amount of \$245,027,306 representing the cost of construction and repair and was credited with \$246,337,075 representing the amount recovered from other government departments and agencies.
- I-35 This account was authorized by Vote 539, Appropriation Act No. 3, 1953, and Vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.
- During the current fiscal year debits to this account were \$427,225 and credits were \$330,095.
- I-36 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by Vote L85, Appropriation Act No. 3, 1971, Vote L80, Appropriation Act No. 3, 1972, Vote L75, Appropriation Act No. 4, 1973, Vote L75, Appropriation Act No. 3, 1974, Vote L80, Appropriation Act No. 3, 1975, Vote L80a, Appropriation Act No. 4, 1975, Vote L75, Appropriation Act No. 3, 1976 and by the following parliamentary appropriation:
- | | |
|--|-------------------|
| Vote L80 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre | \$ 100,000 |
|--|-------------------|
- New loans during the year amounted to \$104,641.
- I-37 This account was established under authority of Secretary of State, Vote L90, Appropriation Act No. 3, 1971 and was extended by Vote L76d, Appropriation Act No. 1, 1977. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed \$750,000.
- Total disbursements in the account for the year were \$1,972,684 and total receipts were \$1,878,907.
- I-38 This account was established under authority of Section 18 of the National Film Act, 1950 to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed \$700,000, a number of amendments since 1950 increased the maximum to \$5,000,000.
- Total disbursements in the account for the year were \$41,803,202 and total receipts were \$41,046,037.
- I-39 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by Vote L110, Appropriation Act No. 3, 1971, Vote L100, Appropriation Act No. 3, 1972, Vote L100, Appropriation Act No. 4, 1973, Vote L100b, Appropriation Act No. 1, 1974, Vote L100, Appropriation Act No. 4, 1975, Vote L105a, Appropriation Act No. 4, 1976 and Vote L100, Appropriation Act No. 4, 1977.
- Gross credits during the year amounted to \$117,464.
- I-40 Vote 529, Appropriation Act No. 6, 1956, Vote L80, Appropriation Act No. 7, 1967, Vote L105, Appropriation Act No. 4, 1975 and Vote L110, Appropriation Act No. 3, 1975 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$200,000.
- Gross debits during the year amounted to \$1,850,065 and gross credits were \$1,797,860.
- I-41 This account was established under Vote L120, Appropriation Act No. 3, 1971, Vote L112b, Appropriation Act No. 4, 1974 and Vote L107b, Appropriation Act No. 5, 1976 for the purpose of providing training and development by the Bureau of Staff Development and Training; expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto; the amount outstanding at any time not to exceed \$3,500,000.
- During the current fiscal year, gross debits were \$21,417,388 and gross credits amounted to \$22,076,691.
- I-42 This account was established by Vote 543, Appropriation Act No. 3, 1953, and extended by Vote 658, Appropriation Act No. 5, 1958 and Vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.
- Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. TB 574154, dated January 9, 1961 authorized 100% of such profits to be allocated to the welfare fund.
- The gross debits during the year amounted to \$2,015,820 and gross credits were \$1,998,081.
- I-43 This account was established by Vote 628, Appropriation Act No. 2, 1955, Vote 660, Special Appropriation Act 1958, Vote 657, Appropriation Act No. 5, 1968, Vote 600, Appropriation Act No. 5, 1961, Vote L17b, Appropriation Act No. 1, 1974, and extended by Vote L17b, Appropriation Act No. 5, 1976 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for (a) government departments, and (b) penitentiaries, including the Office of the Commissioner of Penitentiaries; the amount to be charged to the account at any time not to exceed \$4,000,000.
- The gross debits during the year amounted to \$3,113,800 and the gross credits were \$2,124,894.
- I-44 This account was established by Vote L25a, Appropriation Act No. 5, 1963 and extended by Vote L16a, Appropriation Act No. 5, 1973, for the purpose of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and for acquiring raw materials required to produce canned goods for institutional feeding; the amount to be charged to the fund at any time not to exceed \$315,000.
- The gross debits during the year amounted to \$291,029 and the gross credits were \$272,474.
- I-45 This account was established by Vote L16b, Appropriation Act No. 2, 1973, and extended by Vote L16d for the purpose of financing the acquisition of operational stores. The debit balance in the fund at any time is not to exceed \$5,000,000.
- The gross debits during the year amounted to \$8,881,440 and the gross credits were \$7,695,823.
- I-46 PC 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police working capital advance for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by Vote 547, Appropriation Act No. 3, 1953, extended by Vote 633,

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Continued

Appropriation Act No. 2, 1954, Vote L92c, Appropriation Act No. 1, 1968 and by Vote L30d, Appropriation Act No. 1, 1975. The debit balance in the fund at any time is not to exceed \$7,000,000. It was further extended by the following parliamentary appropriation:

Vote L30b To increase from \$6,350,000 to \$7,000,000 the amount that may be outstanding at any time against the Clothing and Kit Working Capital Advance Account established by Vote 547, Appropriation Act No. 3, 1953; additional amount required \$ 650,000

The gross debits during the year amounted to \$5,196,050 and the gross credits were \$3,297,597.

- I-47 This account was established by Vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

The gross debits during the year amounted to \$1,559,369 and the gross credits were \$1,562,136.

- I-48 Advances for the acquisition of capital equipment as authorized by Vote L7b, Appropriation Act No. 2, 1973, Vote L2a, Appropriation Act No. 5, 1974, Vote L5, Appropriation Act No. 2, 1974, Vote L5d, Appropriation Act No. 1, 1975, Vote L10, Appropriation Act No. 3, 1975, Vote L10a, Appropriation Act No. 4, 1975, Vote L10, Appropriation Acts No. 2 and No. 3, 1976, Vote L10d, Appropriation Act No. 1, 1977 and by the following parliamentary appropriations:

Vote L10 and L10a Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for any of the purposes set out in Sub-sections 5(1) and 5(2) of the Department of Supply and Services Act (R.S.c. S-18) \$ 10,510,000

Total capital equipment purchases for the year amounted to \$7,459,781.

The gross debits during the year amounted to \$9,714,304 and gross credits were \$5,330,925.

- I-49 The defence production revolving fund was established under the authority of Section 15 of the Defence Production Act, c. D-2, R.S., 1951, as amended. Subsection 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

Aircrafts, munitions and special projects and sales tax—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of

aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product.

	1978	1977	Net increase or decrease (—)
	\$	\$	\$
Aircraft.....	8,614,129	11,106,981	– 2,492,852
Munitions.....	2,673,877	1,948,588	725,289
Research and development..	963,889	1,788,982	– 825,093
Strategic materials.....			
Miscellaneous projects.....	– 52,813		– 52,813
	12,199,082	14,844,551	– 2,645,469

Gross debits during the year amount to \$38,348,408 and gross credits were \$40,115,971. (These amounts include applicable sales tax.)

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved.

During the year the gross debits amounted to \$13,733,764 and gross credits were \$14,611,669.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to nil.

- I-50 This account was authorized by Loans, Investments and Advances, Vote L18e, Appropriation Act No. 4, 1966 and extended by Vote L6d, Appropriation Act No. 1, 1975 and Vote L11d, Appropriation Act No. 1, 1976, to acquire and provide in the most economical manner, goods and services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives. The amount outstanding at any time is not to exceed \$75,000,000.

Additional authority was extended by Vote L11b, Appropriation Act No. 4, 1977 which reads as follows:

Vote L11b To extend the purposes of the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act, No. 4, 1966, to authorize, in accordance with terms and conditions approved by the Treasury Board, the design, production or purchase and administration of exhibits and displays on behalf of other government departments and agencies \$ 1

The gross debits during the year amounted to \$344,740,346 and the gross credits were \$345,101,289.

- I-51 This account was established under authority of Vote L165, Appropriation Act No. 3, 1969 and was extended by Vote L45, Appropriation Act No. 3, 1970, Vote L35, Appropriation Act No. 3, 1971, Vote L35, Appropriation Act No. 3, 1972, Vote L30, Appropriation Act No. 4, 1973, Votes L30, L30b and L30d, Appropriation Acts No. 3 and No. 4, 1974, and No. 1, 1975, Votes L35 and L35a, Appropriation Acts No. 3 and No. 4, 1975, Vote L35, Appropriation Act No. 3, 1976 and the following parliamentary appropriation:

Vote L35 Advances subject to terms and conditions prescribed by Treasury Board:

- (a) for operating and capital purposes at Montreal, Toronto, and Vancouver International Airports and for land acquisition and management at the Pickering site as well as such other airports as Treasury Board may approve; and

Additional financial information may be found in:

- (1) Volume I
(2) Volume II
(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE I—Concluded

- (b) to finance the construction of bridges to improve transportation in respect to the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads \$ 29,883,000

During the year, expenditures totalled \$87,001,520. The account was credited with \$29,090,781 representing sale of property at Vancouver of \$178,735, and depreciation of \$3,120,575 for Montreal International Airport (Dorval) and \$5,976,773 for Toronto International Airport (Malton), \$16,124,656 for Montreal International Airport (Mirabel) and \$3,690,042 for Vancouver International Airport covering the period April 1, 1976 to March 31, 1977. This amount was charged to the Airports Revolving Fund. Interest in the amount of \$46,534,649 was received and credited to return on investments, Department of Finance.

- I-52 This account was established under authority of Vote L160,

(2) Appropriation Act No. 3, 1969 to authorize the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto International Airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (a) all moneys received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

The purpose of the Airports Revolving Fund was extended by Vote L31b, Appropriation Act No. 4, 1974.

- (a) to include the operation and development of the Vancouver International Airport and the financing of the construction of bridges to improve transportation in respect of that airport including the acquisition of land and the construction of connecting arterial roads; and
- (b) to authorize the crediting to the said revolving fund:
- (i) of such portion as Treasury Board may approve of the amount that, in the opinion of the Minister of National Revenue, is the net amount received from the Air Transportation Tax payable under part II of the Excise Tax Act; and
 - (ii) all loans made by the Minister of Finance for the purposes described in paragraph (a) hereof.

During the year expenditures were: (a) operating, \$146,363,934, (b) capital \$72,278,606. Credits to the account were: (a) \$131,641,019 received from the operation of airports, (b) loans \$87,001,521 (see Airports capital loans above).

- I-53 This account records holdbacks that are not payable until completion of contracts with respect to construction at self supporting airports.

During the year, debits totalled \$2,315,616 and credits were \$2,892,739.

- I-54 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores.
- (2) Vote L3b, Appropriation Act No. 1, 1976 increased to \$27,000,000 the amount that may be charged to the fund at any time.

During the year this account was debited with \$11,331,796 representing the cost of goods purchased, and \$152,199 cover-

ing salaries and wages of departmental employees engaged in manufacture of certain material. The account was credited with issues of \$10,693,852 charged to relevant appropriations and an amount of \$180,000 charged to Department of Transport Vote 1 representing write-off of obsolete stores and inventory shortages.

- I-55 This account is operated for the purpose of providing standing travel advances, petty cash and imprest Bank account advances to federal government departments and agencies and was authorized by Parliamentary Vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

The gross debits during the year amounted to \$54,326,028 and gross credits were \$54,848,881.

- I-56 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa. The operation of the central medical stores was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed \$5,000,000.

During the current year gross debits amounted to \$3,910,945 and gross debits were \$3,921,287. The closing balance consisted of value of inventory at March 31, 1978.

- I-57 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by Vote 517, Appropriation Act No. 5, 1958 and extended by Vote 495, Appropriation Act No. 6, 1960, Vote L120c, Appropriation Act No. 1, 1968, Vote L25, Appropriation Act No. 3, 1970, Vote L21b, Appropriation Act No. 1, 1974 and Vote L21a, Appropriation Act No. 4, 1975. The debit balance in this account at any time should not exceed \$1,000,000.

During the current year, gross debits amounted to \$939,149 and gross credits were \$1,001,077.

SCHEDULE J

Foreign Assets

Other international organizations

- J-1 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 US notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank. All paid-in shares purchased under Vote 23b, have been paid.

Vote L45b, Appropriation Act No. 2, 1973 authorized a further purchase of 750 paid-in shares and 3,000 callable shares of stock for the amount of \$37,500,000 US of the weight and fineness in effect on July 1, 1944 including authority to pay, in respect of the paid-in shares, \$7,500,000 US notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is \$7,575,000 in instalments in the current and subsequent fiscal years to be paid in cash or in non-interest-bearing, non-negotiable demand notes. All paid-in shares purchased under Vote L45b have been paid.

Vote L40, Appropriation Act No. 3, 1976 authorized the purchase in the current and subsequent fiscal years of an

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE J—Continued

additional 4,147 paid-in shares and 8,813 callable shares of stock of the Asian Development Bank, being Canada's subscription as a member thereof, for the amount of \$129,600,000 US of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares \$41,470,000 US in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalment to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1975, which is \$51,270,000. All paid-in shares purchased under Vote L40, have been paid. Additional purchases were authorized by the following parliamentary appropriation:

Vote L36a To authorize the purchase in the current and subsequent fiscal years of an additional amount of 2,593 paid-in and 23,340 callable shares of stock of the Asian Development Bank's 2nd replenishment as a member thereof, for the amount of \$259,330,000 U.S. of the weight and fineness in effect on January 31, 1966, including authority to pay in respect of the paid-in shares \$25,930,000 U.S. in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of September 1977, which is

\$33,595,424	\$ 1
---------------------------	-------------

Total authorities granted for the purchase of shares in the Asian Development Bank are for the purchase of 8,740 paid-in shares and 36,403 callable shares.

As at March 31, 1977, Canada's total instalment payments amounted to \$74,154,322 US = \$74,806,852 Cdn for 6,147 paid-in shares. During the year ended March 31, 1978, an amount of \$680,482 Cdn in cash was debited and \$971,703 Cdn in notes were debited to the account representing maintenance of value adjustments.

As at March 31, 1978, Canada had purchased a total of 6,147 paid-in shares and the 36,403 callable shares are subject to call by the Bank under certain circumstances. The value of the investment in Canadian dollars amounts to \$84,083,586. Canada is liable to purchase 2,593 paid-in shares with a current Canadian dollar value of \$35,469,135. Canada's commitment for the callable shares has a current value of \$497,949,453 Cdn as at March 31, 1978.

- J-2 **Vote L36a, Appropriation Act No. 4, 1969** authorized the purchase of 2,000 shares (1,000 paid-in shares and 1,000 callable) of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 US (\$10,760,000 Cdn) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as

may be determined by the Minister of Finance. All paid-in shares purchased under Vote L36a have been paid.

Vote L36b, Appropriation Act No. 4, 1974 authorized a further purchase of 3,477 callable shares of stock, being Canada's additional subscription as a member thereof, for the amount of \$17,385,000 US of the weight and fineness in effect September 1, 1969, including authority for the issue in the current and subsequent fiscal years to the Bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements of the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated as of October 1, 1974 which is \$20,653,590.

Canada's total authorized subscription to date is for 1,000 paid-in and 4,477 callable shares in the Caribbean Development Bank. During the year ended March 31, 1978 there were no transactions in this account. As at March 31, 1978 Canada's instalment payments amounted to \$6,031,740 US = \$5,984,210 Cdn for 1,000 paid-in shares. The 4,477 callable shares are subject to call by the Bank under certain circumstances. The value of the investment as at March 31, 1978 in Canadian dollars amounts to \$6,839,390. Canada's commitment for the callable shares has a current value of \$30,619,999 Cdn as at March 31, 1978.

- J-3 **Vote L40b, Appropriation Act No. 2, 1973** authorized the purchase of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of \$242,680,000 US of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$40,000,000 US in annual instalments over a period of three years commencing in 1972-73, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payments may exceed or all fall short of the equivalent in Canadian dollars estimated as of October 1971, which is \$40,400,000. All paid-in shares purchased under Vote L40b have been paid.

Vote L36a, Appropriation Act No. 4, 1975 authorized the purchase in current and subsequent fiscal years of an additional 1,626 paid-in and 14,606 callable shares of stock of the Inter-American Development Bank as a member thereof, for the amount of \$162,320,000 US of the weight and fineness in effect on January 1, 1959, including authority to pay in respect of the paid-in shares \$16,260,000 US in annual instalments over a period of three years commencing in 1976-77 as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as at September, 1975, which is \$20,086,080. Additional purchases were authorized by the following parliamentary appropriation:

Vote L37a To authorize the purchase in the current and subsequent fiscal years of an additional amount of 5,050 callable shares of stock of the Inter-American Development Bank's 4th capital increase as a member thereof, for the amount of \$50,500,000 U.S. of the weight and fineness in effect January 1, 1959, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of September 1977 which is

\$65,367,518	\$ 1
---------------------------	-------------

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE J—Continued

Total authorities granted for the purchase of shares in the Inter-American Development Bank are for the purchase of 5,626 paid-in shares and 39,924 callable shares.

As at March 31, 1976 Canada's total instalment payments amounted to \$54,923,002 US = \$53,760,045 Cdn. for 4,542 paid-in shares. During the year ended March 31, 1978 Canada made an instalment in the amount of \$6,538,380 US = \$6,945,067 Cdn in non-interest-bearing, non-negotiable demand notes for a total of 542 paid-in shares.

As at March 31, 1978 Canada had purchased a total of 5,084 paid-in shares and is liable for the purchase of a further 542 paid-in shares to be purchased in 1978-79 (542 shares per year). The 39,924 callable shares are subject to call by the Bank under certain circumstances. The value of the investment in Canadian dollars as at March 31, 1978 amounts to \$69,691,061. Canada is liable to purchase 542 paid-in shares with a current Canadian dollar value of \$7,413,911. Canada's commitment for the callable shares has a current value of \$546,112,517 Cdn as at March 31, 1978.

J-4 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1978 Canada increased its subscription by \$20,556,179.66 US by paying \$2,250,284.99 Cdn and issuing a note payable in the amount of \$20,247,014.71 Cdn under authority of Vote L37b, Appropriation Act No. 1, 1970. Canada has subscribed for 11,122 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses. Canada's recorded value at March 31, 1978 consists of US \$25,540,619.97 value at \$1 US=\$1.1339 Cdn (\$28,960,506.72 Cdn) plus Cdn \$96,484,298.31 (consisting of cash payments and notes payable (reported in Schedule R)).

J-5 This account records Canada's subscription to the International Development Association. Vote L5, Appropriation Act No. 3, 1971 authorized subscriptions in 1971-72, 1972-73 and 1973-74. Vote L5, Appropriation Act No. 3, 1974, authorized subscriptions in 1974-75, 1975-76, 1976-77 and 1977-78 by the following parliamentary appropriation:

Vote L11a To authorize contributions to the International Development Association in the fiscal years 1977-78, 1978-79, 1979-80 and 1980-81 of an amount or amounts not exceeding in the whole the Canadian dollar equivalent of U.S. \$447,900,000 which, at the International Monetary Fund representative exchange rate of March 14, 1977, is \$470,787,690 Canadian, in addition to the amounts provided under previous appropriation authorities, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the Association, in respect of such contributions pending cash requirements by the Association, non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine..... **\$ 1**

As at March 31, 1977 the opening balance in the account was \$619,639,688. During the year ended March 31, 1978 additional subscriptions amounting to \$141,236,307 and maintenance of value payments amounting to \$1,837,533 were made resulting in a closing balance of \$762,713,529. Of this amount \$288,221,938 Cdn is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading "Foreign Liabilities", Schedule R.

J-6 This account records the purchase of 7,070 shares of the International Finance Corporation under authority of Vote 731, Appropriation Act No. 6, 1956, and Vote L10, Appropriation Act No. 3, 1977.

The following Vote L10, Appropriation Act No. 3, 1977 provides for the purchase of an additional 3,470 shares in the current year:

Vote L10 To authorize the purchase in the current and subsequent fiscal year of 17,352 paid-in shares of the International Finance Corporation, being in addition to Canada's initial subscription as a member thereof, as required in accordance with the undertakings given by Canada, to subscribe to shares of the Corporation at a cost of U.S. \$17,352,000..... **\$ 1**

The paid-in subscription of US \$7,070,400 has been valued at Cdn \$8,017,127 using the March 31, 1978 closing rate of \$1 US = \$1.1339 Cdn.

J-7 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation Act No. 9, 1966, Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970; Vote L26b, Appropriation Act No. 1, 1972; Vote L35, Appropriation Act No. 1, 1973; Vote L30, Appropriation Act No. 4, 1973; Vote L35, Appropriation Act No. 3, 1974; Vote L35, Appropriation Act No. 3, 1975 and Vote L35, Appropriation Act No. 3, 1976 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L35 Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries and international development institutions for international development assistance..... **\$411,723,000**

Loans were made to the various international development associations as follows:

	Balance as at March 31, 1978	Balance as at March 31 1977	Net increase or decrease (-)
	\$	\$	\$
African Development Bank	59,413,290	41,644,975	17,768,315
African Development Bank II	4,718,896	2,563,979	2,154,917
Andean Development Corp	5,000,000	5,000,000	
Asian Development Bank	89,467,148	63,241,574	26,225,574
Caribbean Agriculture Development Fund	8,600,000	8,600,000	
Caribbean Development Bank	23,123,674	18,535,720	4,587,954
Central American Bank for Economic Integration	1,852,933	476,124	1,376,809
Commonwealth Caribbean Regional	1,230,080	500,000	730,080
Inter-American Development Bank	75,830,164	74,450,439	1,379,725
International Bank for Reconstruction and Development	20,012,000	20,012,000	
International Monetary Fund	10,802,697	10,802,697	
International American Development Bank Special ..	16,913,333	16,913,333	
	316,964,215	262,740,841	54,223,374

Payments made during the current fiscal year amounted to \$53,703,468.

Capitalized interest in the amount of \$519,906 was charged to loans to the Inter-American Development Bank and credited to uncollected interest capitalized.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE J—Concluded

J-8 These items represent the total of amounts advanced in Canadian dollars to the working capital funds of the international organizations listed, which are maintained in foreign currencies by the organizations. Certain funds were originally financed from membership contributions pursuant to the financial regulations of the organizations concerned. The Canadian Government's equity in these working capital funds as recorded in the accounts of the organizations amounted to \$2,411,356 US and 275,400 BF equivalent to \$2,740,027 Cdn calculated at the rate of exchange in effect on March 31, 1978. The working capital funds have been financed or increased by the following:

Vote 454, Appropriation Act No. 6, 1945; Vote 657, Appropriation Act No. 2, 1946; Votes 622, 623 and 624 Appropriation Act No. 2, 1947; Vote 702, Appropriation Act No. 4, 1948; Vote 775, Appropriation Act No. 7, 1949; Votes 788, Appropriation Act No. 5, 1955; Vote 778 and 871, Special Appropriation Act, 1958; Votes 803 and 804 Appropriation Act No. 3, 1959; Vote 604, Appropriation Act No. 5, 1959; Vote 709, Appropriation Act No. 3, 1960; Vote 481, Appropriation Act No. 5, 1961; Votes 761, 762 and 763, Appropriation Act No. 4, 1962; Vote L8, Special Appropriation Act 1963; Votes L10, L10a and L15, Appropriation Act No. 5, 1963; Vote L17e, Appropriation Act No. 2, 1964; Votes L22e, L96e and L97e, Appropriation Act No. 4, 1966; Vote L20, Appropriation Act No. 9, 1966; Vote L24g, Appropriation Act No. 2, 1967; Vote L14b, Appropriation Act No. 1, 1972; Vote L17b, Appropriation Act No. 2, 1973; Vote L12b, Appropriation Act No. 1, 1974; Votes L17d and L18d, Appropriation Act No. 1, 1975 and Vote L16a, Appropriation Act No. 4, 1975; Vote L16b, Appropriation Act No. 5, 1976 and Votes L17d and L18d, Appropriation Act No. 1, 1977. Further advances were authorized pursuant to Appropriation Act No. 3, 1977-78 and Appropriation Act No. 4, 1977 which reads as follows:

Vote L17a Advances to the Working Capital Fund of the International Labour Organization in an amount of \$207,141 (U.S.), notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of May 1977, which is **\$ 218,410**

Vote L18b Advances to the Working Capital Fund of the United Nations Organization in an amount of \$32,000 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January 1978, which is **\$ 35,200**

This account also records repayments and the balance outstanding on United Nations bonds purchased by the Canadian government in September 1962 in the amount of \$6,240,000 US (\$6,719,700 Cdn) under authority of Vote 668, Appropriation Act No. 2, 1962. Total repayments to date amount to \$3,526,910 Cdn including \$288,183 received in the current fiscal year. The bonds yield interest at the rate of 2% per annum and to date the amount of \$1,397,600 Cdn has been realized including \$63,126 received in the current fiscal year and credited to return on investments.

During the current fiscal year, Canada advanced a further amount of \$35,840 to the United Nations Organization and received amounts of \$2,419 and \$3,151 from the International Atomic Energy Agency and the International Civil Aviation

Organization respectively as a result of reductions in Canada's rate of assessment. These amounts were credited to non-tax revenue—Refunds of previous years' expenditure.

SCHEDULE K

Cash balances

- K-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks, and non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- K-2 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.

SCHEDULE N

Annuity, Insurance and Pension Accounts

- N-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this Act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this Act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan Account; (c) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this Act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. The social security account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan. Net purchases of securities during the year were \$1,568,986,000.

During the current year, gross credits to the account were \$2,766,645,899 and gross debits were \$1,104,707,487.

No overpayments were deleted from the account during the fiscal year.

Superannuation accounts

The unamortized portions of the actuarial deficiencies which have been set up as deferred charges are recorded in these accounts for the Canadian Forces Superannuation Account, the Public Service Superannuation Account and the

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE N—Continued

Royal Canadian Mounted Police Superannuation Account. Actuarial valuations are made quinquennially. Any actuarial deficiency revealed at the time of valuation will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

- N-2 This account pertains to the Canadian Forces Superannuation Act 1959, c. 21, s. 1., as amended is credited with (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations and (d) interest.

During the current fiscal year, gross credits to this account were \$740,391,608 and gross debits were \$207,840,018.

- N-3 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were \$116,551,227 and gross debits were \$7,874,644.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act.

- N-4 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were \$1,181,363,872 and gross debits were \$287,329,914.

- N-5 The Government Annuities Act, c. 132, R.S. provides that an account shall be kept, to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits amounting to \$86,976,543 consisted of: premiums, \$3,456,886, reclaimed funds from the Consolidated Revenue Fund for previously unlocated annuitants, \$29,931, and earned interest items at 7% \$83,489,726. Debits were comprised of: \$93,793,661 consisting of matured annuities, commuted value of death benefits, premium refunds and premium withdrawal payments as well as \$1,940,193 representing the actuarial surplus for 1976-77 in the Annuities Account, transferred to non-tax revenue. Unclaimed items of \$211,960 were transferred to the Department of Finance.

- N-6 Under the Crop Insurance Act 1959, c. 42, s. 1, R.S., c. C-36, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

During the year the fund was credited with \$18,916,618. Payments charged to the account were \$400,599.

- N-7 Vote 540, Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of 1968-69.

Details of the account follow:

	Fishing vessel insurance plan
	\$
Receipts	4,344,437
Expenditures	2,520,247
Net surplus	1,824,190

The net surpluses for the last five years were \$957,715 in 1976-77, \$1,294,598 in 1975-76, \$1,373,512 in 1974-75, \$1,359,465 in 1973-74 and \$339,690 in 1972-73.

- N-8 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to Subsection 51(2) of the Public Service Superannuation Act as amended by Statutes of Canada 1953-54 c. 64.

Credits to the fund comprised premiums of \$63,295 and an amount of \$410,140 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1978. Debits amounted to \$946,031 and comprised payments of death benefits of \$772,208, cash surrender value of \$125,810, annuities of \$46,631 and premium refunds of \$1,382.

- N-9 This account was set up under the following parliamentary appropriation:

Vote L36b Authority, in the current and subsequent fiscal years,

- (a) to enter into contracts of re-insurance, in accordance with terms and conditions approved by the Governor in Council, for the purpose of providing insurance to a person or group of persons carrying on business or other activities in Canada against any risk of loss in respect of a capital project outside Canada provided that the total liability of Canada undertaken in such contracts does not exceed the total of the payments that may be made pursuant to paragraph (c);

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE N—Continued

- (b) to establish an account in the Consolidated Revenue Fund to be known as the Overseas Projects Insurance Account No. 1 to which shall be,
 (i) credited all premiums and other payments received, and
 (ii) charged all amounts paid, under all contracts of re-insurance referred to in paragraph (a); and
 (c) to make payment out of the Consolidated Revenue Fund of any amount required to be paid under the terms of any contract of re-insurance referred to in paragraph (a), provided that the total of such payments shall not exceed the sum of \$100,000,000 and all amounts credited to the Account..... \$ 1

There were no transactions during the year.

N-10 This account was set up under the following parliamentary appropriation:

Vote 137b Authority, in the current and subsequent fiscal years,

- (a) to enter into contracts of insurance in accordance with terms and conditions approved by the Governor in Council for the purpose of providing insurance, which would not otherwise be available to a person or group of persons carrying on business or other activities in Canada against any risk of loss in respect of a capital project outside Canada provided that the total liability of Canada undertaken in such contracts does not exceed the total of the payments that may be made pursuant to paragraph (c);
 (b) to establish an account in the Consolidated Revenue Fund to be known as the Overseas Projects Insurance Account No. 2 to which shall be,
 (i) credited all premiums and other payments received, and
 (ii) charged all amounts paid, under all contracts of insurance referred to in paragraph (a); and
 (c) to make payment out of the Consolidated Revenue Fund of any amount required to be paid under the terms of any contract of insurance referred to in paragraph (a), provided that the total of such payments shall not exceed the sum of \$50,000,000 and all amounts credited to the Account..... \$ 1

There were no transactions during the year.

N-11 Vote 181, Appropriation Act No. 1, 1961 and PC 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents.

Interest amounted to \$3,807 for the fiscal year, at the rate of 4% per annum, credited quarterly by the Department of Finance. Contributions from the Annuities Branch as former employer amounted to \$9,860 and payments from the account amounted to \$18,220.

N-12 Part II Section 37(1) of the Canadian Forces Superannuation Act 1959, c. 21, s. 1, as amended provides for this account to be credited with: (a) contributions by participants; (b) government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom

pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year, gross credits to this account were \$6,772,899 and gross debits were \$4,767,728.

N-13 An Act to provide retiring allowances on a contributor basis to persons who have served as Members of Parliament, provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½ % of the full amount of salary; (c) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (f) interest at the rate of 7% per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Debits during the current fiscal year totalled \$1,373,394 and credits were \$2,236,796.

N-14 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5% contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions, \$47,132 interest for the year ended March 31, 1978 credited hereto by the Department of Finance of \$666,311. Debits are withdrawals of contributions of \$53,703 and pensions to dependents of \$292,806.

N-15 This account was established under authority of Vote 668, Appropriation Act No. 5, 1958. Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of Crown corporations, and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada following return until such time that provincial coverage takes effect and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto.

During the current fiscal year, contributions amounted to \$1,876,724 and payments were \$1,342,225.

N-16 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act.

Additional financial information may be found in:

- (1) Volume I
 (2) Volume II
 (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE N—Concluded

Interest on the balance in the account and contributions made by employees, the government and Crown corporations are credited to the account. Debits represent refunds of contributions and benefit payments.

During the current fiscal year, gross debits amounted to \$19,206,654 and gross credits were \$31,307,919.

N-17 This account was established under authority of Chap. 43 Section 8(1) of the Supplementary Retirement Benefits Act 1969 to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund. The account is credited with personal contributions, government matching contributions and interest paid by the government.

N-18 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum of the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

N-19 This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of \$104,791 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1975 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933.

In the current year, gross debits amounted to \$911,388 and gross credits were \$119,639.

N-20 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$811,578 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1977 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968.

In the current year, gross debits amounted to \$2,487,702 and gross credits were \$1,692,219.

N-21 This fund was established under authority of PC 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale.

There were no fire losses during 1977-78.

N-22 The Veterans' Land Act, c. 280, R.S., as amended by c. 66, 1953-54, Section 56, provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as $\frac{1}{4}$ of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account.

In the current year, gross credits were \$26. The credit balance in this account of \$103,726 was transferred to the Consolidated Revenue Fund as the insurance reserve was considered unnecessary.

SCHEDULE O

Other Liabilities

O-1 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.

O-2 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.

O-3 These accounts record the estimated amount of the prorated provision to March 31, 1976 for the special compound and bonus interests features applicable to certain Canada savings bonds, which are authorized by the Financial Administration Act, Section 54(2).

During the year, the gross debits to these accounts amounted to \$4,334,970 and the total credits were \$458,380,000.

O-4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—Miscellaneous.

O-5 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by Section 30 of the Financial Administration Act.

O-6 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.

O-7 Cheques issued in Canadian dollars and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "cash in Receiver General current deposit accounts".

O-8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks.

During the year, the account was credited with adjustments in respect of warrants issued in previous years, \$12 and was charged with warrants redeemed, \$53.

O-9 This account represents the liability for money orders outstanding as at March 31, 1978.

During the current fiscal year, gross debits amounted to \$41,509,911, and gross credits were \$45,873,044.

O-10 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.

O-11 The letter of credit—Outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.

O-12 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—Miscellaneous) are recorded in this account. In the current fiscal year, an amount of \$5,801 was transferred to revenue.

O-13 This account records outstanding Unemployment Insurance warrants.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE O—Concluded

O-14 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

O-15 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.

During the year, shares in the amount of \$148 were redeemed, bringing the outstanding balance at March 31, 1978 to \$23,898.

O-16 Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

O-17 This account was established by the Olympic (1976) Act and records transactions in accordance with the Act. Charges to the account represent (1) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of Olympic coins, as determined by the Postmaster General; (2) the net costs, as determined by the Minister of Finance, of any redemption of Olympic coins; and (3) all amounts paid to the Olympic Corporation. Credits represent (1) proceeds less production costs derived by Canada from the issue and sale of Olympic coins and (2) the amount of the net proceeds derived by Canada from the sale of Olympic stamps and postal related products.

Debits during the fiscal year were \$31,529,605 and credits were \$13,689,806. A payment of \$12,000,000 was made to the Olympic Corporation during the current year.

O-18 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

O-19 The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

SCHEDULE P

Other Liabilities

Deposit and trust accounts

P-1 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureau.

Amounts credited to the account during the year totalled \$7,140. Payments charged to the account were \$6,684.

P-2 The Prairie Farm Assistance Act R.S., c. 213, s. 1, R.S., c. P-16, provides for a levy of 1% to be deducted by all licenced purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. There were no transactions in this account during the year. Collection of levies was discontinued, effective August 1972.

P-3 This account was authorized by Section 39 of the Western Grain Stabilization Act, 1974-75-76, c. 87. The purpose of this Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, rapeseed, and flax seed as well as any other seed as may be prescribed which is: (a) produced in the designated area and (b) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

The stabilization account contains funds for this purpose which are received from:

- (a) levies paid by participating producers—Normally 2% of grain sales proceeds to an annual maximum of \$25,000 eligible proceeds per participant;
- (b) government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants, and
- (c) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

During the current fiscal year, gross debits amounted to \$5,004,541 and gross credits were \$100,540,408.

P-4 This account was established in 1976 and represents the liabilities for net income received from trust property and proceeds from assets held in trust for persons, who, in complying with the conflict of interest guidelines for persons appointed to public office by the Governor in Council have elected to place property in a frozen trust.

P-5 This account represents sums of monies held by the Department in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account.

During the current fiscal year receipts were \$252,245 and disbursements, \$260,055.

P-6 Under the provisions of Section 5(a) of the Bankruptcy Act, the Superintendent, for the protection of the estate may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees.

During the current fiscal year, receipts and disbursements were nil.

P-7 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees.

During the current fiscal year receipts were nil and disbursements were \$13,300.

P-8 Securities held in trust represent the recorded value of securities deposited with the Government of Canada for various purposes and the trust liability in this respect is shown as "Deposit and trust account".

P-9 This account represents the value of share certificates originally held by a bankrupt stockbroker on behalf of various clients. As the owners of the shares cannot be located they are being held in trust pursuant to Section 47(a) of the Bankruptcy Act by the Superintendent of bankruptcy.

During the current fiscal year receipts and disbursements were nil.

P-10 This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to various clients. As the stocks were not registered in the client's name, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

to the Superintendent of bankruptcy for safekeeping, pursuant to Section 47(a) of the Bankruptcy Act.

During the current fiscal year receipts were nil and disbursements, \$1,951.

- P-11 This account represents the liabilities for assets of bankrupt estates held by the Receiver General during proceedings under the Small Debtor Program.

During the current fiscal year, receipts totalled \$1,129,826 and disbursements, \$1,177,722.

- P-12 This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution.

During the current fiscal year, receipts totalled \$273,531 and disbursements, \$51,075.

- P-13 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

During the current year, fiscal receipts were \$46,335 and disbursements, \$406.

- P-14 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$225,106 and cash disbursements totalled \$309,528.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services. Securities deposited with the Department of Supply and Services during the year totalled \$8,772,282 and securities released totalled \$17,491,918.

- P-15 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Receipts during the year totalled \$862,260. Disbursements totalling \$778,550 included project expenditures refunds and monies credited to non-tax revenue. The outstanding balance at March 31, 1978 was \$221,892. Outstanding balances are recorded as follows:

	March 31, 1978	March 31, 1977	Net increase or decrease (—)
	\$	\$	\$
Barringer Research Ltd	471	471	
B P Oil	4,240		4,240
British Columbia Hydro	2,794	4,240	-1,446
Canadian carbonization research association	24,048	18,652	5,396
Canadian galvanizing research association	1,463	2,902	-1,439
Central Mortgage and Housing Corporation— Enersave	97,918		97,918
Woodstove efficiency and performance measure- ment	3,600		3,600
City of Calgary		484	-484
Cominco Limited—Bin- blasting project		2,178	-2,178
Eldorado Nuclear Limited ..	171	171	
Great Canadian Oil Sands ..	10,955		10,955
Iron ore evaluation tech- nology	3,551	9,030	-5,479
Kaiser Resources Limited ..	4,902	12,516	-7,614
Mines atmosphere control ..	368	3,699	-3,331
Mining research in coal	6,693	7,966	-1,273
New Brunswick Electric Power	5,132		5,132
Ontario Hydro		1,016	-1,016
Paigh		51,192	-51,192

	March 31, 1978	March 31, 1977	Net increase or decrease (—)
	\$	\$	\$
Rock mechanics research projects— Consolidated Research associate account	15,342	15,342	
Fuels Research Centre— Consolidated Coal Research	1,170	2,517	-1,347
Saskatchewan Power Com- mission		414	-414
Sterling Sintering Company of Canada		281	-281
Sundries		3,578	-3,578
Sydney Steel		925	-925
Union Oil	1,181		1,181
US Defense Mapping Agency	37,893	608	37,285
	221,892	138,182	83,710

- P-16 This account was established under Chapter 29, Part 1, Section 17 of the Nuclear Liability Act, to credit premiums under the Nuclear Liability Reinsurance Agreement and to provide for payments against any claim arising from an accident at an insured facility.

During the year \$283,358 was credited to this account.

- P-17 This account was created under the Great Lakes Fisheries Act 1955, to record the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis.

During the year, \$1,268,107 was received from the Commission and expenditures were \$1,044,036.

- P-18 This account was created in the Forestry Timber Regulations PC 1962-1232, 1962, to record amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

During the year receipts were \$248,988 and disbursements were \$317,955.

- P-19 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: St Lawrence Seaway Authority, \$38,266, World Meteorological Organization, \$12,358, Petroleum Association for Conservation of the Canadian Environment, \$25,000 and miscellaneous, \$138.

During the year receipts were \$120,983 and disbursements were \$48,987.

- P-20 External Affairs Vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the Consolidated Revenue Fund, to be known as the Canada Foundation Account, to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

The Civilian Relief Agreement of 1950 provided for, inter alia, the conclusion of a cultural agreement which would provide for the creation of a Foundation destined to promote cultural relations between Italy and Canada, into which the equivalent of \$500,000 Cdn. would be paid in the form of Italian Government bonds forming part of the Foundation's assets, the income derived therefrom to be used in Italy for the purposes of the Foundation as prescribed by Statutes to be agreed upon.

The Cultural Agreement of 1954 provided for the implementation of the provisions of the Civilian Relief Agreement and subsequent to an exchange of notes in November 1966, the bonds that had been pledged by the Italian Government were delivered to the Canadian Ambassador in Rome and deposited with the Banco di Roma in Italy.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

The account is maintained in Italian Lira in the Banco di Roma, Italy and all transactions recorded in foreign currency during the year are converted at the rate of exchange (.001327) prevailing at the close of the fiscal year.

During the current fiscal year income derived from the assets of the Institute amounted to Lira 23,379,503—\$31,025 Cdn and disbursements for cultural activities and administrative expenses were Lira 26,612,624—\$35,315 Cdn for a net decrease of \$4,290 Cdn. A further reduction of \$90,234 Cdn represents the difference between the book value and the value of Canada's equity at March 31, 1978, based on the rate of exchange on March 31, 1978, resulting in a total reduction of \$94,524 Cdn. The closing balance consisted of securities at par value Lira 276,350,000—\$366,717 Cdn and cash on deposit in the Banco di Roma, Lira 105,918,783—\$140,554 Cdn.

P-21 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

P-22 This account records the funds made available by international agencies to provide for payment of transportation of fellows, and scholars who travel in Canada under the sponsorship of such agencies.

During the current year, credits amounted to \$27,010 and disbursements amounted to \$28,899.

P-23 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum and is charged to interest on public debt.

P-24 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of Vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

The account was credited with \$47,000 under authority of Vote 14b, Appropriation Act No. 1, 1976.

During the current fiscal year, the account was credited with receipts of \$708,264 and interest amounting to \$215,485 earned on money in the account, at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, as authorized by PC 1970-300, February 17, 1970 and which was charged to interest on public debt. Debits to the account were \$880,752 covering payment of claims and fund expenses.

P-25 This account was established under authority of the Halifax Relief Commission Pension Continuation Act (Bill C-78). The

Act was enacted to provide for the continuation of pensions, grants or allowances following the dissolution of the Halifax Relief Commission.

Debits during the current year were \$122,947 and credits were \$92,428.

P-26 Section 48 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recoveries of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

There were no transactions during the current fiscal year.

P-27 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The Act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts.

Regulations relating to the public officers' guarantee account were made and established by TB 557461 dated December 11, 1959. Included in these regulations is a list of departments and Crown corporations to which the Act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

During the current fiscal year debits amounted to \$1,134 and credits were \$1,635.

P-28 Vote 57a, Appropriation Act No. 5, 1963 authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited all money representing the proceeds and earnings from Romanian property that remained vested in the Custodian in respect of World War II and that have been transferred by the Custodian to the Minister. This vote also authorized payments from the account in accordance with regulations of the Governor in Council.

During the current fiscal year interest was credited to the account in the amount of \$1,170, as authorized by PC 1970-300, February 17, 1970. The total debits amounted to \$41,300 and total credits were \$1,748.

P-29 PC 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the Consolidated Revenue Fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$24,234 and was charged to interest on public debt.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

During the current fiscal year, credits amounted to \$29,933.

- P-30 Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of World War 2; (b) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to PC 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of World War 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$285,962 and was charged to interest on public debt.

During the current fiscal year, debits amounted to \$21,237 and credits were \$424,646.

- P-31 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries in connection with insurance policies issued pursuant to the Civil Service Insurance Act that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

During the current year, gross credits amounted to \$14.

- P-32 In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services.

Cash deposits totalled \$1,442,396 and cash disbursements were \$1,492,322. Securities deposited with the Department of Supply and Services totalled \$41,297,060 and securities released totalled \$67,024,279.

- P-33 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of PC 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year, fines amounted to \$79,757 and expenditures totalled \$1,889.

- P-34 This account records cash and bonds security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the current year interest, at various rates in the amount of \$18,717 was credited to this account and charged to interest on public debt. During the current year, deposits were \$88,194 and refunds were \$83,261. Securities in the amount of \$33,000 are held by the Department of Supply and Services.

There were no security deposits in the current year.

- P-35 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$3,051 authorized by PC 1973-2742, September 18, 1973, was credited to this account and charged to interest on public debt.

During the current year, deposits amounted to \$400 and refunds were \$6,741.

- P-36 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds.

At year end net transactions of \$212,291 reduced the ending balance to \$1,213,713.

- P-37 (2) The Indian band funds represent moneys belonging to the Indian bands throughout Canada.

During the current year, receipts were \$96,872,520 and disbursements were \$69,020,528. Interest at the rate of 8.76% per annum in the amount of \$9,678,098 was credited to this account and charged to interest on public debt.

- P-38 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

- P-39 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the current year interest, as authorized by PC 1971-277, February 16, 1971, in the amount of \$11,685 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$27,809 and disbursements were \$87,903.

- P-40 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the current year interest, as authorized by PC 1973-2742, September 18, 1973, in the amount of \$125,125 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$1,367,637 and disbursements totalled \$1,240,196.

An amount of \$12,650 included in the balance as at March 31, 1978 represents securities held in trust by the Department of Supply and Services. Securities released during the year amounted to \$2,200.

- P-41 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Credits consisted of fees, \$56,660 and interest of \$8,156. There have been no claims for compensation in recent years.

- P-42 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

During the current year, receipts were \$15,271 and disbursements were \$41,996.

- P-43 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year, interest totalling \$250,604, authorized by PC 1971-287, February 16, 1971, was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current year, receipts were \$9,996,018 and disbursements were \$2,592,969.

- P-44 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the current year

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

interest, as authorized by PC 1973-2742, September 18, 1973, in the amount of \$123,036 was credited to this account and charged to interest on public debt.

During the current year, receipts were \$685,320 and disbursements were \$142,404.

- P-45 Indian special accounts represent a number of non-interest-bearing sub-accounts which are maintained for specific purposes and include the following:

(a) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) *Abitibi fur preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for talleymen's wages, freight costs, etc.

(c) *Abitibi fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—Personal contributions held in trust until paid to the vendor, the builder or legal representative.

During the current year, the Indian special accounts were credited with \$243,545 and debits amounted to \$228,892.

- P-46 In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

During the current fiscal year, debits amounted to \$624,312 and credits were \$516,964.

- P-47 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, YT and Yellowknife, NWT. There were no transactions in the account during the current fiscal year.

- P-48 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

- P-49 This account records moneys paid into the Federal Court of Canada pursuant to an order of the Court, Rules of the Court or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the current fiscal year, deposits of \$1,723,690 and interest of \$230,735 were credited to the account and payments of \$2,413,066 were made from the account.

- P-50 An appellant to the Tax Appeal Board is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him but not otherwise.

Disbursements during the year totalled \$360.

- P-51 This account was established under authority of Section 13 (2 and 3) of the Fair Wages and Hours of Work Act. PC 1967-230 directs that where an investigation by officials of the department in respect of a contract on government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages, in respect of contracts, withheld from final payment to contractors.

During the current fiscal year, gross debits to this account amounted to \$107,996 and gross credits were \$103,417.

- P-52 This account was established under Section 65 of the Canada Labour Code 1966-67 c. 62, S. 30 and Regulation 23 of the Canada Labour Standards Regulations SOR/72-7. The account is maintained to record amounts collected from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General of Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned.

During the current fiscal year gross debits to this account amounted to \$177,935 and gross credits were \$125,723.

- P-53 This account represents amounts collected under Sections 17, 61 and 63 of the Immigration Act (R.S., c. 325, S.I.) and under Section 18 of the Immigration Appeal Board Act (1966-67, c. 90, S.I.) and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to \$100,000.

During the current year, deposits totalling \$2,885,763 were credited to the account. Withdrawals totalled \$2,917,578 and consisted of refunds to depositors, \$2,530,166, departmental expenses recovered from deposits, \$143,567 and forfeitures to the Crown, \$243,846.

- P-54 To this account are credited the service estates of deceased members of the Canadian Forces. Under the provisions of Section 39(1) of the National Defence Act, R.S., c. 184, s. 1, as amended, net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department.

During the current fiscal year, gross credits to this account were \$1,372,947 and gross debits were \$1,331,723.

- P-55 Section 54(2) of the National Defence Act, c. 184 R.S., as amended, directs that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants.

During the current fiscal year, gross credits to this account were \$658,622 and gross debits were \$618,812.

- P-56 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$6,367,200 and gross debits were \$5,932,654.

- P-57 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$14,912 and gross debits were \$19,838.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—*Continued*SCHEDULE P—*Continued*

P-58 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

During the current fiscal year, gross credits to this account were \$4,796,000 and gross debits were \$4,483,500.

P-59 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. In accordance with the provisions of Section 15(1) of the Financial Administration Act, R.S. 1970, c. F-10, as amended, these funds are allocated to active or reserve force units which show marked efficiency in fighting practices or contribute in signal degree to the improvement of the fighting appliances of naval or Maritime Forces.

During the current fiscal year gross credits to this account were \$333 and gross debits were \$375.

P-60 Under the provisions of the Canadian Forces Superannuation Act 1959, c. 21, S. 1., as amended, credits to this account are made up of deductions from pay and allowances of Canadian Forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian Forces Superannuation Account in respect of officers granted permanent commissions.

There were no transactions in this account during the current fiscal year and the account was closed.

P-61 This account records transactions in respect of the Saclant Westland Fleet Broadcast Project. In accordance with the terms of an agreement with NATO and under the auspices of the NATO Common Infrastructure Program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,200,000 of which Canada's contribution under the program will be approximately \$76,000.

During the current fiscal year, gross credits to this account were \$23,340 and gross debits were \$67,244.

P-62 This fund was established in 1909 by the late Lord Strathcona under authority of PC 974, May 4, 1909. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt.

During the current fiscal year, interest amounted to \$33,150.

P-63 Vote L16b, Appropriation Act No. 2, 1973, established the Health Insurance Supplementary Account for payments in respect of persons who were unable to obtain or who lost coverage under the Hospital Insurance and Diagnostic Services Act and or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the account in proportion to their population and are matched by the federal government.

During the current fiscal year, no additional contributions were made to the account and payments from the account were \$268.

P-64 This account records the funds received from the World Health Organization to be used for scientific projects.

Receipts during the current year totalled \$5,253 and disbursements were \$7,459.

P-65 "A bequest of \$75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis".

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$5,098 in 1977-78 and expenditures totalling \$4,550 were debited to the account.

P-66 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

During 1977-78, gross credits of \$1,046,066 to the account consisted of bonds, \$976,500 and cash \$69,566 and gross debits of \$605,289 from the accounts consisted of bonds \$544,100 and cash \$61,189.

P-67 This account was established under Treasury Board Authority No. 648843, dated March 17, 1966. In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1978, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Gross credits during the year totalled \$247,771.

P-68 In accordance with Section 61 of Chapter 97 of the Revised Statutes of Canada 1927, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court, now Federal Court, determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—Miscellaneous. No interest is allowed on the deposit. Since September 6, 1958, fees have been paid to the Exchequer Court, now Federal Court.

During the year gross debits were \$1,200.

P-69 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which funds are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office.

During the current fiscal year, no entries were made.

P-70 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

During the current fiscal year, gross debits amounted to \$167,231 and gross credits were \$50,917.

P-71 This account records depositors' unclaimed balances in the Post Office Savings Bank at March 31, 1978.

During the current fiscal year, gross debits amounted to \$46,974 and gross credits were nil.

P-72 This account was authorized by the Election Expenses Act, Chapter 51 of the Statutes of Canada, 1977-78. This account reflects candidates election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the current fiscal year, deposits to the account were \$6,600 and refunds to candidates were \$2,400.

P-73 Under authority of PC 2965 October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation of the railway bridge

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Gross credits representing collections for use of the bridge in the current fiscal year totalled \$323,501 made up of payments by the British Columbia Hydro and Power Authority, \$28,327; Canadian National Railway, \$251,234; Burlington Northern Railway Company, \$28,153; Canadian Pacific Railway Company, \$1,142; Recovery of Previous Years' Expenditures, \$6,735; Recovery of Overcharge Accounts Payable of \$7,910.

Gross debits representing disbursements were \$390,529 of which \$204,656 was paid for salaries and \$179,138 for ordinary maintenance and repairs and credited to the Department of Public Works Vote 35 and debit overcharge to trust account 1976-77, \$6,735.

P-74 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects. This remaining balance has been transferred to non-tax revenue—Miscellaneous.

P-75 This account was established under authority of the Financial Administration Act, Section 15(1) 1975, to record the money received from the Provinces and Territories to cover their share of the cost of the National Advisory Network on Manpower.

Receipts for the years amounted to \$105,000 and disbursements were \$102,141.

P-76 To this account which was established under authority of Vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General Vote 5, operation and maintenance of penitentiaries). Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account.

Gross earnings of inmates credited to this account during the year were \$3,124,313. Canteen purchases and payments at time of discharge during the year were \$3,007,787.

P-77 Unclaimed moneys to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account.

During the current fiscal year, gross debits amounted to \$244 and gross credits were \$4,159.

P-78 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by PC 1960/379, March 24, 1960. Interest for the year amounting to \$15,501 was credited hereto by the Department of Finance. In addition to the credit balance in the fund of \$654,646, there was an amount of \$63,564 outstanding in loans issued from the fund for the benefit of members.

Receipts for the year amounted to \$547,051 including interest. Disbursements were \$594,349 for grants, loans and refunds of deposits.

P-79 This account records money held for Post Office employees union dues, pending distribution.

During the current fiscal year, gross debits were \$9,857.

P-80 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the Consolidated Revenue Fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

P-81 By regulations established under authority of Section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services.

P-82 This account was established to record remittances received from air operations with respect to licence applications. Subsequently, depending upon the acceptance of the application, the fees are either credited to non-tax revenue—Privileges, licences and permits, or returned to the applicant.

During the current year total debits were \$560 and total credits amounted to \$1,105.

P-83 Under authority of PC 1964-1416, September 10, 1964, and PC 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided \$511,040 to defray the costs incurred by the department and expenditures totalled \$537,445.

P-84 This account was established under authority of PC 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. PC 1976-2036, August 5, 1976 revoked payment of the levy effective September 1, 1976.

The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

During the year \$3,524,049 was deposited to the fund and expenses were \$25,363.

P-85 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3% of collections earned by the department which are credited to revenue. In the current year payments amounted to \$3,672 with contributions of \$3,757.

P-86 Unpaid wages of deceased members of ships' crews as well as any amount of cash on their person at time of death are credited to this account pending direction as to payees.

The account was credited with \$67 during the current year and payments totalled \$2,074.

P-87 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador.

There were no transactions during 1977-78.

P-88 This account was established under authority of Section 15(1) FAA and was credited with a refund of Blue Cross premiums deducted from salaries of employees in respect of the month of

Additional financial information may be found in:

(1) Volume I

(2) Volume II

(3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

December, 1973. The money was to be held in the account until such time as the premiums might be increased and was to be disbursed in amounts representing the aggregate increase in premiums of employees contributing at that time through payroll deductions. There have been no disbursements to date and the account has a credit balance of \$19,518.

During 1976-77, premiums were increased and the account was closed subsequent to the disbursement to Ontario Blue Cross of all funds in the account.

During the year, debits to the account were \$78 and credits were \$19,596.

P-89 This account established by Vote L27a, Appropriation Act No. 3, 1977-78 is credited with the net revenues of Loto Canada Inc. An amount, not exceeding 5% of the net revenues credited, will be charged to the account for the purposes of physical fitness, amateur sport and recreation programs. Also to be charged to the account: (1) an amount, not exceeding 12.5% of the net revenues credited to the account, to be paid to the government of each province, and (2) an amount, not exceeding 82.5% of the net revenues credited to the account, to be paid to the Régie des installations olympiques and to the XI Commonwealth Games Canada (1978) Foundation. The following parliamentary appropriation authorized the establishment of the account: Vote L27a to provide, in respect of Loto Canada (a) for the purchase, for one dollar, of the shares of Loto Canada Inc; (b) for working capital advances not exceeding \$5,000,000 to the said company on terms and conditions approved by the Governor in Council; (c) for the establishment of an account in the Accounts of Canada to be known as the National Lottery Account to which shall be credited the net revenues of Loto Canada Inc paid to the Receiver General for Canada; and to authorize payment out of the Consolidated Revenue Fund and to charge to the said Account; (d) in the current fiscal year, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, of an amount not to exceed 5% of the amount credited to the said Account in the current fiscal year; and (e) subject to the amounts that may be paid pursuant to paragraph (d), in 1976-77, 1977-78 and 1978-79 on the last day of March, June, September and December of each such year, until the 31st day of December 1979, (i) of an amount not to exceed 12.5% of the amount to the credit of the said Account, to the government of each province, in proportion to the number of tickets sold by Loto Canada Inc in each province in the three month period immediately preceding the month of the payment, and (ii) of an amount not to exceed 82.5% of the amount to the credit of the said Account, subject to any directions that are from time to time given by order of the Governor in Council, to (A) the Régie des installations olympiques to assist in the financing of the deficit of the 1976 Olympic Games; and (B) the XI Commonwealth Games Canada (1978) Foundation to assist in the financing of the 1978 Commonwealth Games; and to deem (f) Loto Canada Inc to be an agent of Her Majesty in Right of Canada, and (g) the president, officers and employees of Loto Canada Inc to be employees in the public service of Canada for the purposes of the Government Employees Compensation Act and any regulation made pursuant to Section 7 of the Aeronautics Act; and to provide that any person who at the time of his employment with Loto Canada Inc held a position in the Public Service shall, if he so elects continue to accrue and be eligible for all the severance pay, vacation leave, sick leave, compensation in lieu of vacation leave and insurance benefits that in the opinion of the Treasury Board he would have received had he remained an employee in the Public Service.

During the year debits to the account were \$93,659,213 and credits were \$93,821,821.

P-90 The Army Benevolent Fund Act c. 10, R.S., as amended directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 8.9% per annum from July 1, 1975 to June 30, 1980 on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans, of such amounts as the board may from time to time determine; (f) the Auditor General shall examine accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament.

The Army Benevolent Fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1978 amounted to \$2,065,083, other funds held in trust at March 31, 1978 amounted to \$6,614.

In the current year, gross debits amounted to \$931,467 and gross credits amounted to \$552,439 including interest of \$182,414 which was charged to interest on public debt.

P-91 This fund was established in September 1952. The Army Benevolent Fund Board was directed to assume management of the fund under Section 14 of the Army Benevolent Fund Act to provide assistance to persons who served as members of the Canadian Army (Regular) between October 1, 1946 and January 31, 1968, (including Korean veterans and their dependents) who are in financial distress. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$1,932 in 1977-78. In the current year, gross debits amounted to \$259,623 and gross credits were \$269,280.

P-92 This fund was established in December 1969 under Section 38 of the National Defence Act. The Army Benevolent Fund Board was directed to assume management of the fund under Section 14 of the Army Benevolent Fund Act to provide financial assistance to serving or former members of the Canadian Forces who enlisted on or after February 1, 1968 and their dependents when warranted by distress or other qualifying circumstances. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$40,530 in 1977-78. In the current year, gross debits amounted to \$7,782,417 and gross credits were \$7,812,861.

P-93 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners of dependants in distressed circumstances.

In the current year, gross debits amounted to \$2,893,899 and gross credits were \$3,950,206.

P-94 Regulations in respect of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by PC 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

In the current year, gross debits amounted to \$15,552 and gross credits were \$45,098.

- P-95 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders; (e) war veterans and civilian war allowances and assistance fund payments placed under administration of the department.

Also included in the account are amounts derived from re-establishment credits as authorized by Section 14(1)(h) of the Act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

In the current year, gross debits amounted to \$7,275,559 and gross credits were \$7,243,578.

- P-96 PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department of mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; (d) war service gratuities paid under the War Service Grants Act c. 289, R.S., as amended and held by the department for veterans while under treatment.

In the current year, gross debits amounted to \$5,813,610 and gross credits were \$6,420,299.

- P-97 The Minister of Indian Affairs and Northern Development administers a special account in the Consolidated Revenue Fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act, was designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch. Since April, 1976, the extent of

involvement and participation of the Veterans' Land Administration in this program has been limited to the finalization of expenditures in all cases where assistance as approved prior to 1976-77.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by PC 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account.

In the current year, gross debits amounted to \$778.

- P-98 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year, the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

During 1977-78 collections totalled \$6,014,014,703 and payments to provinces totalled \$5,684,584,494 resulting in a debit balance of \$329,430,209.

The balance of \$329,430,209 is further reduced to final credit balance of \$258,536,707 by the recovery of the overpayment that was reported in Schedule B-23 at the end of 1976-77.

The provincial income taxes collected by the federal government over the last five years were as follows:

(in millions of dollars)

Year ended March 31	Personal income tax	Corporation income tax	Total
1974	2,374	378	2,752
1975	2,869	551	3,420
1976	3,242	863	4,105
1977	3,874	581	4,455
1978	5,216	798	6,014

- P-99 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under Subsection (1) of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

During the current fiscal year there were no debits or credits.

- P-100 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in accordance with tax collection agreements entered into under Subsection (1) of Section 9 of the Federal-Provincial Fiscal Arrangements Act and Chapter 8 of the Statutes of Canada 1972.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Continued

During the current fiscal year, there were no debits or credits.

- P-101 Provincial sales tax withheld from various sources is deposited to this account pending disposal.

During the current fiscal year, there were no debits or credits.

- P-102 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproductions.

During the current fiscal year, gross debits amounted to \$2,077 and gross credits were \$2,232.

- P-103 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces.

During the current fiscal year, gross debits amounted to \$19,542 and gross credits were \$20,242.

- P-104 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and RCMP personnel by deductions from pay and allowances where applicable.

- P-105 (3) Section 9(1) of the Canadian Dairy Commission Act, 1966-67, c. 34, s.1, R.S., c. C-7, provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production, processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the Act provides authority to establish in the Consolidated Revenue Fund a special account to be known as the Canadian Dairy Commission Account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to Section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. There shall be charged to the account (a) all expenditures under the Act except those to be paid pursuant to Section 14; and (b) all amounts paid to the Minister of Finance pursuant to Section 16 or as interest on any such loans.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of Subsection (1) of Section 9 outlined above. Vote 50a, Appropriation Act No. 3, 1975, increased from \$100 million to \$300 million the amount of loans which may be outstanding at any time.

These loans are recorded as a contra item under loans to Crown corporations.

During the current fiscal year, gross debits amounted to \$851,308,544 and gross credits were \$851,159,853.

- P-106 In 1957-58, the Governor in Council in accordance with Section 71(2) of the Financial Administration Act authorized Crown corporations to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Interest credits of \$41,041, \$36,261 and \$1,406,750 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, and Export Development Corporation respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the accumulated net earnings on the original capital investment in the Corporation.

- P-107 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$81,328,857 and gross debits were \$73,405,494.

- P-108 This account records a Crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

- P-109 These accounts are maintained in accordance with Section 23 of the National Harbours Board Act, Chapter 42, Statutes of Canada.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities.

- P-110 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

During the current fiscal year, gross debits amounted to \$170,254 and gross credits were \$187,811.

- P-111 Under the provisions of Section 57, R.S.C. 1970, Chapter 10 (Second supp. 1971-72) (1) of the Federal Court Act, all fees collected under the Act shall be credited to the Receiver General for Canada. In some instances, amounts are deposited with the Administration of the Court to be used for payment of fees as services are rendered.

During the current fiscal year receipts amounted to \$13,847 and disbursements were \$13,747.

- P-112 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

During the current fiscal year, gross debits amounted to \$114,313 and gross credits were \$632,032.

- P-113 To record the receipt of monies in advance from Federal Government Departments and others for their share of certain shared-cost projects.

During the current fiscal year, gross debits amounted to \$1,524,977 and the gross credits were \$1,469,759.

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE P—Concluded

P-114 This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to represent this agency's liability to other organizations and individuals who deposit funds for publications to be supplied at later dates.

During the current fiscal year, gross debits amounted to \$530,027 and gross credits were \$590,124.

P-115 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, \$2,676,071, sale of publications, \$1,215,457 and miscellaneous receipts, \$51,656 under authority of the National Research Council Act, R.S.C. Chap N-4. An amount of \$3,895,043 was debited hereto, of which an amount of \$2,300,000 was credited to National Research Council Vote 5 and \$1,564,747 to National Research Council Vote 25, to offset expenditures; other transfers from the fund amounted to \$30,297.

P-116 Section 10(3) of the National Museums Act provides for an account in the Consolidated Revenue Fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the Corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the Corporation from the sale to the public of such items.

During the year, amounts of \$370,000 provided by Secretary of State Vote 90 and \$427,499 representing sales were credited to the account and \$479,020 representing expenditures were debited to the account.

P-117 Section 10(2) of the National Museums Act, Chap N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums Trust Account, to which shall be credited all moneys received by the Corporation by way of gift, bequest or otherwise, interest on any securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

During the current year, credits to the account totalled \$1,142,755 and expenditures were \$312,884.

P-118 The National Library special operating account was provided for by Section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the Act may be paid out of the account or out of any money appropriated by Parliament for such purposes.

During the current fiscal year, credits to the account amounted to \$185,869 and the total debits were \$124,242.

P-119 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act,

which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redissembment on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items.

In the current year, gross debits amounted to \$14,687,955 and gross debits were \$13,974,022.

P-120 Under authority of PC 1976-3131, December 16, 1976 this account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against, or expenses of, the Custodian.

During the current fiscal year, credits were \$80,690 (which included interest in the amount of \$61,540) and debits amounted to \$42,150.

P-121 Under the terms of the Dry Dock Subsidies Act, c. D-9, R.S.C., 1970, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3% per annum is also credited and charged to interest on public debt.

During the current fiscal year, gross credits were \$392.

P-122 The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King Trust Account be set up in the Consolidated Revenue Fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the Act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the current fiscal year, interest amounting to \$20,880 was credited hereto. In accordance with Section 3(4) of the Act and by PC 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King Trust Account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the Consolidated Revenue Fund.

During the current fiscal year, credits to the account amounted to \$20,880 and the total debits were \$20,110.

P-123 This account is credited with Federal Sales Tax collected on sales made by the Canadian Penitentiary Service, and debited with remittances to National Revenue.

During the current fiscal year, debits amounted to \$29,389 and credits were \$34,821.

SCHEDULE Q

Undisbursed Balances of Appropriations to Special Accounts

Revenue of \$1 million from sales of surplus property and equipment and \$0.3 million from sales of non-surplus property and equipment were credited by the Department of National Defence to its Surplus Crown Assets Account and Replacement of Material Account respectively.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE Q—Continued

Summary

Sale of surplus material, supplies and equipment	1,322,662	
Sale of surplus buildings, works and land	176,145	
		1,498,807
Sale of material that has not been declared surplus		348,697
Total sales		1,847,504

Amounts recorded as expenditures during 1977-78 and credited to special accounts amounted to \$63 million while relevant expenditures from these accounts during the year amounted to \$51 million.

Amounts credited to special accounts—

	(in millions of dollars)
National Library	0.7
National Museums	0.8
Transport	25.0
Urban Affairs	36.8
	63.3

Expenditures from special accounts—

	(in millions of dollars)
National Defence	12.3
National Library	1.0
National Museums	5.0
Transport	15.8
Urban Affairs	17.0
	51.1

materials, supplies and equipment in the amount of \$1,322,662 and \$176,145 from the sale of surplus buildings, works and land. Gross debits for the fiscal year were \$12,046,125.

This account was revoked by authority of Supplementary Estimates B, Appropriation Act No. 4, 1977-78 in accordance with a recommendation of the report of the study of the Accounts of Canada.

Q-3 Section 12(1) of the National Library Act provides for a special account in the Consolidated Revenue Fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1977-78, an amount of \$650,000 provided through Secretary of State Vote 85 was credited thereto.

During the current fiscal year, gross debits amounted to \$998,053 and gross credits were \$693,238.

Q-4 Section 10(1) of the National Museums Act, Chap N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the Corporation of objects for the collections of the Corporation, moneys received by the Corporation from the sale of objects forming part of the collections of the Corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the Corporation, including any costs in connection therewith.

Amounts of \$768,711 were credited to the account with expenditures amounting to \$5,023,898.

Q-5 This fund was established under authority of Section 18—Part III—of the Railway Relocation and Crossing Act assented to May 7, 1974 (formerly under Section 202 of the Railway Act, R.S., now repealed) which provides that "there shall be credited to the Fund and charged to the Consolidated Revenue Fund any amounts appropriated and set apart by Parliament to aid actual construction work for the protection, safety and convenience of the public in respect of railway crossings".

The monies credited to the Fund are to be applied by the Canadian Transport Commission solely toward the cost, not including the cost of maintenance and operation, of (a) work actually done for the protection, safety and convenience of the public in respect of existing railway crossings at rail level; (b) work actually done in respect of reconstruction and improvement of a grade separation that has been in existence for at least fifteen years prior to the making of any order by the Commission to apply an amount from the Fund for reconstruction or improvement of the grade separation; (c) placing on the sides of railway cars reflective markings of such size, design and colour as may be prescribed by the Commission; and (d) placing on locomotives revolving lights of such a size, design and colour as may be prescribed by the Commission.

The total amount that may be applied from the Fund toward the cost of placing reflective markings on the sides of railway cars or of placing revolving lights on locomotives shall not exceed 80% of the cost thereof as determined by the Commission.

The total amount that may be applied from the Fund toward the cost of work actually done in respect of any one railway crossing shall not exceed, (a) in the case of a railway crossing at grade level, the aggregate of 80% of the cost of the

Proceeds of such sales amounting to \$348,697 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to \$261,824.

Q-2 This account was established in 1965-66 under authority of Department of National Defence Vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000, \$10,000,000 and \$10,000,000, respectively, to be credited to this account; Vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts to be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$1,498,807 which includes revenues from the sale of surplus

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE Q—Concluded

work, as determined by the Commission, or \$1,000,000, whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 80% of the cost of any relocation of a public utility plant that is part of the work; and (b) in the case of reconstruction of improvement of a grade separation, the aggregate of 50% of the cost of the work, as determined by the Commission, or \$625,000 whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 50% of the cost of any relocation of a public utility plant that is part of the work.

Under the provisions of the Act any amount appropriated and credited to the fund is to be applied in aid of actual construction work for the protection, safety and convenience of the public in respect of railway crossings.

Vote 85, Appropriation Act No. 3, 1977 (Canadian Transport Commission) included an amount of \$25,000,000 to be credited to the Railway Grade Crossing Fund in 1977-78.

During the current fiscal year, the fund was credited with a sum of \$25,000,000 and debited with expenditures amounting to \$15,831,831. Outstanding commitments as of March 31, 1978 amounted to \$38,265,055.

- Q-6 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4 1947-48 be credited thereto. As at March 31, 1978, \$362,363,500 has been credited to the fund, including \$36,750,000 credited in the current year and charged to Department of Urban Affairs Vote 30.

Advances made to the Commission out of the fund to date were \$324,613,500 including \$17,000,000 in the current year, leaving a balance of \$37,750,000 at March 31, 1978.

SCHEDULE R

Foreign Liabilities

- R-1 Non-interest-bearing notes include those portions of Canada's quotas in the capital of international agencies which are not covered by cash, gold or other securities.

SCHEDULE S

Unmatured Debt

- S-1 Non-callable.
- S-2 Matured January 15, 1978.
- S-3 Matured February 1, 1978.
- S-4 Non-callable. May be exchanged on or before January 1, 1978, for 9¼% bonds maturing April 1, 1984, Series F-87.
- S-5 May be exchanged only during the six month period commencing October 1, 1977 and ending March 31, 1978 for 8% bonds dated October 1, 1978 and maturing December 15, 1985. The decrease of \$438,000 represents exchanges of bonds.
- S-6 Non-callable.

- S-7 Non-callable. May be exchanged only during the six month period commencing April 1, 1978 and ending September 30, 1978 for 8% bonds dated April 1, 1979 and maturing April 1, 1984.

- S-8 Non-callable. May be exchanged only during the six month period commencing January 1, 1979 and ending June 29, 1979 for 8¾% bonds dated October 1, 1979 and maturing October 1, 1984.

- S-9 Non-callable. May be exchanged only during the six month period commencing January 1, 1980 and ending June 30, 1980 for 9½% bonds dated October 1, 1980 and maturing October 1, 1985.

- S-10 Non-callable. May be exchanged only during the six month period commencing December 1, 1979 and ending May 31, 1980 for 8% bonds dated December 1, 1980 and maturing December 1, 1987.

- S-11 Non-callable.

- S-12 Five-year non-callable bonds due June 1, 1981.

- S-13 Conversion loan non-callable.

- S-14 Non-callable. The increase was due to a new issue of \$175,000,000 for cash less cancellation of \$3,500,000.

- S-15 Non-callable.

- S-16 As announced by the Minister of Finance on March 18, 1975, the Government of Canada 3% perpetual bonds will be redeemed at par on September 15, 1996.

- S-17 Conversion loan subject to redemption at the option of the Government on 60 days' notice on September 15, 1996 or at any time thereafter.

- S-18 Subject to redemption at the option of the Government in whole or in part on 30 days' notice and any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102%; thereafter to and including October 15, 1979 at 101½%; thereafter to and including October 15, 1980 at 101%; thereafter to and including October 15, 1981 at 100¾%; thereafter to and including October 15, 1982 at 100½%; thereafter to and including October 15, 1983 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date of redemption.

Bonds of this issue shall also be subject to partial redemption at par for the sinking fund on each interest payment date, commencing with April 15, 1965.

During the current fiscal year, US \$1,600,000 was redeemed on the interest dates. The balance of US \$59,200,000 in the account at March 31, 1978 has been converted at the March 31 closing rate of \$1 US = \$1.1339 Cdn.

- S-19 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days' notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof:—To and including May 31, 1979 at 102½%; thereafter to and including May 31, 1980 at 102 ¼%; thereafter to and including May 31, 1981 at 101¾%; thereafter to and including May 31, 1982 at 101 ½%; thereafter to and including May 31, 1983 at 101%; thereafter to and including May 31, 1984 at 100 ¾%; thereafter to and including May 31, 1985 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of US \$100,000,000 have been converted at the March 31, 1978 closing rate of \$1 US = \$1.1339 Cdn.

- S-20 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1977-78.

Additional financial information may be found in:

- (1) Volume I
- (2) Volume II
- (3) Volume III

Explanatory Notes to the Schedules to Statement of Asset and Liability Accounts—Continued

SCHEDULE S—Concluded

- S-21 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1977-78 was \$8,097,141, redemptions were \$436,650,391.
- S-22 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1978, represents net issue from November 1, 1977 to March 31, 1978.
- S-23 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance, obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance, and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with Section 113 of the Canada Pension Plan Act).
- S-24 Balance at March 31, 1978 consisted of \$6,380,000,000 in three-month bills, \$3,295,000,000 in six-month bills and \$1,620,000,000 in 364-day bills.
- S-25 Balance at March 31, 1978 consisted of US \$600,000,000 (\$680,340,000 Cdn) in one month notes and US \$150,000,000 (\$170,085,000 Cdn) in two month notes.

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING
CAPITAL ADVANCE ACCOUNTS FOR 1977-78
(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
	\$	\$	\$	\$
AGRICULTURE—				
Agriculture revolving fund	235	895	906	224
Agricultural commodities stabilization account		364,111	364,111	
Agricultural products board account	1,061	135	815	381
Canadian Grain Commission—Working capital advance		885	885	
Race track supervision revolving fund account	- 56	6,368	7,392	- 1,080
Acquisition of capital equipment for race track supervision	84	14	21	77
	1,324	372,408	374,130	- 398
COMMUNICATIONS—				
Government Telecommunications Agency revolving fund	700	42,281	42,514	467
ENERGY, MINES AND RESOURCES—				
Stockpiling of uranium concentrates		90,695		90,695
ENVIRONMENT—				
Acquisition of meteorological equipment and supplies	3,302	3,211	3,936	2,577
Fisheries prices support account	1,501	3,730	3,192	2,039
Fisheries working capital advance	19	619	619	19
	4,822	7,560	7,747	4,635
EXTERNAL AFFAIRS—				
Acquisition of capital equipment for the central and regional passport offices	243		49	194
Passport office revolving fund	- 1,320	8,697	9,171	- 1,794
	- 1,077	8,697	9,220	- 1,600
FINANCE—				
Blank bonds reserves	302	1,096	1,079	319
Bullion and coinage—				
Bronze and copper coinage account	1,134	5,110	6,102	142
Gold coinage account		19,733	15,875	3,858
Gold purchase account	4,732			4,732
Nickel coinage account	2,453	58,847	60,939	361
Olympic gold bullion inventory account	4,405	3,165	5,307	2,263
Olympic gold coin blank inventory account	269	3,622	3,405	486
Olympic gold finished coin inventory account	3,949	121	3,221	849
Olympic silver bullion inventory account	2,918	23,584	23,398	3,104
Olympic silver coin blank inventory account	9,714	30,882	38,652	1,944
Olympic silver finished coin inventory account	30,094		26,240	3,854
Silver bullion purchase account	3,638	1,390	1,221	3,807
Silver coinage account	2	2		4
Steel coinage account				
	63,610	147,552	185,439	25,723
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Indian arts and crafts central marketing services	1,787	507	908	1,386
Stores account—Parks Canada	829	4,085	3,620	1,294
	2,616	4,592	4,528	2,680
INDUSTRY, TRADE AND COMMERCE—				
Statistics Canada revolving fund	- 533	2,935	2,803	- 401
NATIONAL DEFENCE—				
Imprest accounts, standing advances and authorized loans	14,958	80,980	77,410	18,528
NATIONAL REVENUE—				
Customs and Excise	40	1,313	1,331	22

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING
CAPITAL ADVANCE ACCOUNTS FOR 1977-78—*Concluded*
(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
	\$	\$	\$	\$
POST OFFICE—				
Working capital.....	2,940	2,949	2,958	2,931
PUBLIC WORKS—				
Other government departments and agencies—Construction and repair projects	3,261	245,027	246,337	1,951
REGIONAL ECONOMIC EXPANSION—				
Prairie farm rehabilitation administration—Stores account	235	427	330	332
SECRETARY OF STATE—				
National Film Board—				
Advances for the purchase of capital equipment for Canadian Government Photo Centre.....	327	105		432
Canadian Government Photo Centre revolving fund.....	135	1,973	1,879	229
Operating account.....	– 1,200	41,803	41,046	– 443
Public Archives—				
Advances for the purchase of capital equipment for the Central Microfilm Unit	434		117	317
Revolving fund	– 103	1,850	1,798	– 51
Public Service Commission Staff development and training	– 684	21,417	22,077	– 1,344
	– 1,091	67,148	66,917	– 860
SOLICITOR GENERAL—				
Correctional services—				
Canteen account	212	2,016	1,998	230
Industrial stores account	1,770	3,113	2,125	2,758
Livestock and canning supplies stores account	104	291	273	122
Operational stores account.....	3,766	8,882	7,696	4,952
Royal Canadian Mounted Police—				
Clothing and kit account	4,483	5,196	3,297	6,382
Messes operations account	64	1,559	1,562	61
	10,399	21,057	16,951	14,505
SUPPLY AND SERVICES—				
Acquisition of capital equipment for Canadian government supply services	10,295	9,714	5,331	14,678
Defence production revolving fund	14,844	52,082	54,727	12,199
Supply revolving fund	10,781	344,741	345,102	10,420
	35,920	406,537	405,160	37,297
TRANSPORT—				
Airports capital loans	553,183	87,002	29,091	611,094
Airports revolving fund		218,642	218,642	
Airports revolving fund unpaid contractors' holdbacks.....	2,289	2,316	2,893	1,712
Stores account	22,069	11,484	10,874	22,679
	577,541	319,444	261,500	635,485
TREASURY BOARD—				
Miscellaneous departmental accountable imprest and standing advances	9,104	54,326	54,849	8,581
VETERANS AFFAIRS—				
Hospital stores account	1,765	3,910	3,921	1,754
Manufacture of Remembrance Day poppies (Vetcraft)	511	939	1,001	449
	2,276	4,849	4,922	2,203
TOTAL DEPARTMENTAL WORKING CAPITAL ADVANCES.....	727,045	1,880,777	1,765,046	842,776

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1978

	\$		\$
CAPITAL EXPENDITURES—		Public Works (Miscellaneous)—	
Public Works Canals—		Department of Defence Production—	
Department of Public Works—		Plant at Rivière-du-Loup	135,209
Burlington Bay Canal	308,328	Department of National Defence—	
Lake St Peter	1,164,235	Military magazine danger zone	4,010
Department of Transport—		Department of Public Works—	
Chambly Canal, River Richelieu	579,715	Bare Point Breakwater	217,996
Lachine Canal, River Richelieu	10,526,202	Burlington Channel Improvements	1,392,490
Murray Canal	1,248,947	Georgian Bay to Montreal waterway survey	918,797
Ottawa Works	6,871,215	Government buildings, Ottawa	35,260,968
Quebec Canal	34,842	Halifax Elevator site	86,512
Rideau Canal	143,108	Halifax Harbour improvements	13,025,454
Sault Ste Marie Canals	4,935,810	Kingston graving dock	556,589
St Anne's Lock—Railway Bridge Île Perrot	150,000	Land and cable telegraph line	348,321
St Lawrence Canals	34,111,409	Levis graving dock	971,593
St Lawrence Ship Canal	133,897	Miscellaneous sites for government buildings	208,012
St Ours Locks	614,426	Miscellaneous wharves	1,223,857
St Peters Canal	492,024	Montreal Harbour improvements	1,060,343
Tay River Navigation	476,129	New public buildings for Petitcodiac, NB	1
Trent Canal Improvements	559,068	Ottawa—Expropriations of property between	
Trent River Navigation	19,079,651	Sparks and Wellington Streets, east of Elgin	
Welland Canal	27,244,916	Street	855,581
Welland Ship Canal	130,716,890	Port Arthur and Fort William and River Kaminis-	
Miscellaneous	125	tikwia improvements	16,249,020
	239,390,937	Port Colborne Harbour	904,459
Public Works (Railways)—		Quebec Harbour improvements	10,326,479
Department of Transport—		Rainy River lock and dam	134
Canadian government railways—		Sorel Harbour Improvements	1,806,541
Canadian government railways	64,973,475 ⁽¹⁾	St Andrew Rapids including Red River improve-	
Cape Breton Railway	104,521 ⁽¹⁾	ments	1,569,777
Caracquet and Gulf Shore Railway	209,950 ⁽¹⁾	Saint John Harbour improvements	19,300,823
Elgin and Havelock Railway	33,530 ⁽¹⁾	Tiffin Harbour improvements	481,622
Hudson Bay Railway	34,682,535 ⁽¹⁾	Toronto Harbour improvements	9,331,987
Intercolonial Railway	109,826,449 ⁽¹⁾	Toronto, new Dominion Building	1,166,647
International Railway of New Brunswick	2,681,377 ⁽¹⁾	Upper St Lawrence River—Channel improvements	468,098
Lotbinière and Megantic Railway	336,875 ⁽¹⁾	Vancouver Harbour improvements	3,600,079
National Transcontinental Railway	160,994,649 ⁽¹⁾	Victoria Harbour, British Columbia—Improve-	
New Brunswick and Prince Edward Island Rail-		ments	2,334,089
way	361,541 ⁽¹⁾	Victoria Harbour, Ontario—Improvements	761,802
Newfoundland Railway	25,080 ⁽¹⁾	Yukon Territory works (part)	1,638,069
Northwest Communications System	17,884,025 ⁽¹⁾	Department of Transport—	
Prince Edward Island Railway	6,797,222 ⁽¹⁾	Canadian Government Trans-Atlantic air services	1,670,000
Quebec Bridge	21,706,664 ⁽¹⁾	Civil aviation—Airways, airports and radio stations	83,916,341
Quebec and Saguenay Railway	7,120,896 ⁽¹⁾	Eastern Arctic patrol vessel	3,229,293
Salisbury and Albert Railway	84,390 ⁽¹⁾	General service workboat, Parry Sound, Ontario,	
St Martin's Railway	72,625 ⁽¹⁾	Agency	31,385
Temiscouata Railway	480,000 ⁽¹⁾	General service workboat for use at St John's, New-	
York and Carleton Railway	20,976 ⁽¹⁾	foundland	64,556
Other railways and miscellaneous—		Government shipbuilding program	53,325,521
Auto-ferry vessel for service between Yarmouth,		Hopper barge <i>Chesterfield</i>	233,941
NS and the New England States	1,035,733	Icebreaker and service vessels	9,609,996
Canada Central Railway—Peace River Bridge	175,000 ⁽²⁾	Lighthouse supply and buoy vessel for the west	
Digby and Annapolis Railway	660,683 ⁽³⁾	Coast	923,360
Governor General's cars	71,539	Lighthouse supply and buoy vessel for the east	
Port Nelson terminal	6,240,096 ⁽²⁾	Coast	1,709,767
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾	Lightship for the Port of Saint John, NB	663,406
North Railway	250,000 ⁽²⁾	St Lawrence River improvements	110,372,850
North Sydney, NS and Port aux Basques, New-		Tug <i>Ocean Eagle</i>	91,071
foundland, ferry and terminals—		Vessels for pacific weather station "P"	1,770,097
Dock and terminal facilities, North Sydney,		Yukon Territory works (part)	283,323
NS	2,880,497	National Harbours Board—	
Dock and Terminal Facilities, Port aux		Churchill port and terminals	12,790,681
Basques, Newfoundland	2,926,061	Halifax elevator site	21,538
Construction of auto-ferry vessel	6,373,302	Prescott elevator	4,707,440
Piers "A" and "B"—Ogden Point—Victoria, BC	2,847,399	Port Colborne elevator	2,356,218
Prince Edward Island car ferry and terminals	13,069,726	Saint John wharf site	4,531
Residue of capital cost of <i>SS Charlottetown</i>	1,194,145	Land in Parish Ste Foy and Parish of St Felix de	
Construction of new car ferry	7,032,720	Cap Rouge—Quebec	13,602
<i>SS Scotia 2</i>	348,948		424,105,864
Residue of capital cost of steamers <i>Drummond</i> and			
<i>McKee</i>	851,853		
Strait of Canso	6,994,146		
Hillsborough Bridge	1,532,233		
	482,959,472		

Net Debt—Concluded

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1978—Concluded

	\$		
CAPITAL EXPENDITURES—Concluded		Miscellaneous non-active accounts—	
Public Works (Miscellaneous)—Concluded		Canadian Pacific Railway (old)	62,791,435 ⁽³⁾
National Defence—		Canadian National Railway stock	359,963,017 ⁽⁵⁾
Military Property and Stores	12,585,705	Soybean flour suspense account (Trade and Commerce)	125,936
Less—Fort Osborne Barracks, Winnipeg	- 62,947	Loans and advances—	
St Helen's Island, Barracks, site	- 19,783	Sundry Government agencies—	
	12,502,975	High Commissioner's Office suspense (External Affairs)	2,043
Territorial accounts—		Soldier and general land settlement loans	7,079
Indian Affairs and Northern Development—		Other Governments—	
Dominion lands expenditure to March 31, 1911	10,425,396	Italian government—Wheat purchases, 1915 (Trade and Commerce)	703
Less—Received from Dominion lands	- 4,275,526	Miscellaneous—	
Northwest Rebellion	826,078	Abasand Oils Ltd (Energy, Mines and Resources)	1,801,621
Northwest Territories, organization	1,460,000	Victoria Shipowners Ltd—Balance remaining after liquidation (Transport)	621,987
Northwest Territories, purchase	1,460,000	Investments—	
	9,895,948	Quebec Turnpike trust bonds (Finance)	20,000
Total capital expenditures	1,168,855,196	Grand Trunk Railway preference stock (Transport)	121,740
Other non-active accounts—		Department of Veterans Affairs—	
Loans—		University Hospital, Edmonton, Alberta	100,000
Department of Transport—		Total Other non-active accounts	573,554,755
Canadian Government Merchant Marine, Limited	8,098,389	CONSOLIDATED DEFICIT ACCOUNT	37,879,369,509
National Harbours Board—		Net Debt	39,621,779,460
Chicoutimi	3,830,286		
Churchill	8,857,289	SUMMARY—	
Halifax	29,890,788	Capital expenditures	1,168,855,196
Montreal—Jacques Cartier Bridge—Advances for payment for guaranteed interest	6,489,605	Other non-active accounts	573,554,755
Quebec	52,075,243	Consolidated Deficit Account	37,879,369,509
Saint John	34,770,238		
Trois-Rivières	3,987,356		
	139,900,805		
	147,999,194 ⁽⁴⁾		

⁽¹⁾ Included in Statement—Assistance to Railways, footnote⁽¹⁾⁽²⁾ Included in Statement—Assistance to Railways, footnote⁽¹²⁾⁽³⁾ Included in Statement—Assistance to Railways, footnote⁽¹¹⁾⁽⁴⁾ See also Schedule A, explanation No. 25, 1977-78 Public Accounts of Canada⁽⁵⁾ Included in Statement—Assistance to Railways, footnote⁽⁹⁾

Contingent Liabilities

In addition to the debts set out in the Statement of Assets and Liabilities, there are certain contingent liabilities which are reported in the following statement. These mainly consist of borrowings by Crown corporations under guarantee or as agents of the Government, securities of the Canadian National

Railways, guaranteed as to principal and interest, loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act, and the Farm Improvement Loans Act and a number of miscellaneous guarantees.

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1978

	Amount of guarantee \$	Amount of contingent liability \$
Borrowings by Crown Corporations under guarantee or as agents of the Government—		
Air Canada.....	27,420,900 ⁽¹⁾	15,001,905
Canadian National Railways.....	498,398,500 ⁽²⁾	498,398,500
Canadian Wheat Board.....	1,550,000,000	808,895,405 ⁽³⁾
Eldorado Nuclear Limited.....	40,000,000	40,000,000
Export Development Corporation.....	604,048,000	604,048,000
Petro-Canada.....	210,000,000	210,000,000
	2,929,867,400	2,176,343,810
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽⁴⁾	32,500,000	25,600,000
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽⁴⁾⁽⁵⁾	25,000,000,000	17,874,000,000
Loan guarantees under Advance Payments for Crops Act.....	10,871,368	4,638,919
Federal share of loan guarantees under Federal-Ontario adverse weather program.....	3,054,083	583,690
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act.....	429,634,429	127,602,824
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	44,587,612	12,027,755
Loans made by chartered banks and credit unions under the Small Businesses Loans Act.....	61,259,678	40,758,614
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁶⁾	1,249,411,468	678,932,801
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	27,934,000	23,684,000
Loans made by lenders under the Cape Breton Development Act.....	100,000,000	88,760,000
Canadian Commercial Corporation—Disputed contract termination action.....		8,000,000
Loans to Indians or Indian bands, individuals, corporations or partnerships for the purpose of Indian economic development.....	21,000,830	20,147,452
Loans made by Banks or other approved lenders for housing purposes as defined by the National Housing Act.....	23,874,660	23,221,990
Loans to Panarctic Oils Limited for its exploration program.....	14,725,438	14,725,438
Loans to Nanisivik Mines Ltd for development of a town at Strathcona Sound, Baffin Island.....	4,570,000	4,493,257
Loans to the Manitoba Indian Brotherhood.....	200,000	186,668
Loans made by banks to Canadair Limited to finance production of CL 600 Challenger aircraft.....	70,000,000	61,200,470
Agreement with Bombardier/MLW to purchase two LRC train sets in the event that Amtrak does not purchase the train sets under a lease purchase agreement.....	9,000,000	
Canadian National Railways bid bond to participate in a railroad project in Venezuela.....	7,500,000	
Contracts of re-insurance and insurance against risk of loss in respect of capital projects outside of Canada.....	100,000,000	
Account 1.....	50,000,000	
Account 2.....	250,000,000	98,548,122
Loans made by lenders under the enterprise development program.....	3,750,000,000	1,512,038,000
Liability for insurance and guarantees under the Export Development Act.....	130,000,000	
Insurance with respect to financial obligations incurred by Air Carriers re deHavilland DHC-7 aircraft.....		1,800,000
Indemnification of swine flu vaccine suppliers—Vote 26b, Appropriation Act No 3, 1976.....		
Insurance against accidents at nuclear installations in accordance with the Nuclear Liability Reinsurance Agreement pursuant to Section 15 of the Nuclear Liability Act.....		923,767,000
Pending litigation relating to the crash of PWA aircraft Boeing 737 on Feb 11, 1978 at Cranbrook BC.....	5,200,000	10,000,000
Unpaid treatment allowances—Veterans Affairs.....	31,395,323.566	21,559,917,000
	34,325,190,966	23,736,260,810
Loans made by approved lending institutions under National Housing Act prior to 1954.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate housing projects ⁽⁷⁾	Unstated	Indeterminate

Information regarding obligations and commitments of Crown corporations may be found in Volume III.

⁽¹⁾ Pound sterling converted to Canadian dollars at the exchange rate of \$2.1093 in effect on March 31, 1978.

⁽²⁾ Balances as at January 1, 1978.

⁽³⁾ Liability includes US \$91,788,671 converted to Canadian dollars at the exchange rate of \$1.1322 in effect on March 31, 1978.

⁽⁴⁾ As at December 31, 1977.

⁽⁵⁾ As reported by approved lenders as at December 31, 1977.

⁽⁶⁾ Includes contingent liability in respect of alternative payments to non-participating provinces.

⁽⁷⁾ As of December 31, 1977, rental guarantee funds totalling \$9,438,000 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1975 the last of the rental contracts expired.

Government of Canada equity in Crown corporations and agencies as at March 31, 1978

CORPORATIONS	Recorded Government equity			Unrecorded Government equity				Total	
	Loans and advances	Shareholder's equity: capital stock and other	Total recorded equity	Loans and advances: accrued and capitalized interest	Shareholder's equity: retained earnings, (accumulated deficits) and other	Other unrecorded equity: outstanding insurance funds and parliamentary appropriations	Total unrecorded equity	Total Government equity	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Air Canada.....	309,653,339	(3)	309,653,339	692,226	38,722,000		394,414,226	349,067,565	
Atlantic Pilotage Authority.....					(117,997)	1,328,043	1,210,046	1,210,046	
Atomic Energy of Canada Limited.....	955,833,630	164,159,474	1,119,993,104	174,797,369	(124,789,000)		50,008,369	1,170,001,473	
Bank of Canada.....		5,920,000 ⁽¹⁾	5,920,000		24,080,000		24,080,000	30,000,000	
Canada Deposit Insurance Corporation.....			3,500,000			132,782,073 ⁽²⁾	132,782,073	132,782,073	
Canadian Arsenal Limited.....	3,500,000		3,500,000		(1,451,935)		(1,451,935)	2,048,065	
Canadian Broadcasting Corporation.....	206,880,410		206,880,410	56,213,000	8,202,000	58,000	64,473,000	271,353,410	
Canadian Commercial Corporation.....	13,300,000		13,300,000	208,312	1,350,872		1,559,184	14,859,184	
Canadian Dairy Commission.....	85,960,279		85,960,279		(29,265,493)		(29,265,493)	56,694,786	
Canadian Film Development Corporation.....	1,211,233		1,211,233		(314,465)		(314,465)	896,768	
Canadian Livestock Feed Board.....					(402,033)		(402,033)	(402,033)	
Canadian National Railways.....	1,466,130,774	1,555,926,732	3,022,057,506		16,045,661 ⁽³⁾		16,045,661	3,038,103,167 ⁽³⁾	
Canadian National (West Indies) Steamships Limited.....	324,024	976	325,000		227,744		227,744	552,744 ⁽⁴⁾	
Canadian Patents and Development Limited.....		296,199	296,199		37,008		37,008	333,207	
Canadian Saltfish Corporation.....	4,518,500		4,518,500	37,157	643,642		680,799	5,199,299	
Cape Breton Development Corporation.....	23,600,000		23,600,000	2,259,799	107,509,728		109,769,527	133,369,527	
Central Mortgage and Housing Corporation.....	9,679,996,961	25,000,000	9,704,996,961		5,000,000	632,743,000 ⁽⁵⁾	637,743,000	10,342,739,961	
Crown Assets Disposal Corporation.....				27,216	9,370,787		9,370,003	9,398,003	
Defence Construction (1951) Limited.....					(1,956,976)		(1,956,976)	(1,956,976)	
Eldorado Nuclear Limited.....	48,892,125	8,246,877 ⁽⁶⁾	57,139,002	14,245,982	53,840,896 ⁽⁶⁾		68,086,881	125,225,883	
Export Development Corporation.....	1,249,576,358	225,000,000	1,474,576,358	12,019,515	89,763,000		101,782,515	1,576,358,873	
Farm Credit Corporation.....	2,438,117,767	97,200,000	2,535,317,767	55,628,000	(991,447)	1,838,104	56,474,657	2,591,792,424	
Federal Business Development Bank.....	623,000,000	122,000,000	745,000,000	16,598,897	44,656,126		61,255,023	806,255,023	
Freshwater Fish Marketing Corporation.....	14,839,920		14,839,920		(167,846)		(167,846)	14,672,074	
Great Lakes Pilotage Authority Ltd.....		(7)			(838,537)	198,070	(640,467)	(640,467)	
Laurentian Pilotage Authority.....					382,782		382,782	382,782	
Loto Canada Inc.....		1	1					1	
National Battlefields Commission.....					2,453,283		2,453,283	2,453,283	
National Capital Commission.....	88,009,156		88,009,156	8,326,659	241,406,502	1,570,282	251,303,443	339,312,599	
National Harbours Board.....	356,805,754		356,805,754	256,844,000	(134,991,000)		121,853,000	478,658,754	
Northern Canada Power Commission.....	171,275,613		171,275,613	23,655,809	(4,153,000)		19,502,809	190,778,422	
Northern Transportation Company Limited.....	39,816,992	24,900,000	64,716,992	1,498,911	(9,338,950)		(7,840,039)	56,876,953	
Pacific Pilotage Authority.....					1,098,348	230,083	1,328,431	1,328,431	
Petro Canada.....		643,799,853	643,799,853		70,305,400		70,305,400	714,105,253	
Royal Canadian Mint.....	25,877,000		25,877,000		4,994,072		4,994,072	30,871,072	
St Lawrence Seaway Authority, The.....		624,950,000	624,950,000	210,000,000	(185,351,332)		24,448,668	649,398,668 ⁽⁷⁾	
Telegraph Canada.....	23,566,004		23,566,004		129,378,004		129,378,004	152,944,004	
Uranium Canada Limited.....		9	9		17,651,854		17,651,854	17,651,863 ⁽⁸⁾	
VIA Rail Canada Inc.....		100,000	100,000					100,000	
Total.....	17,830,685,839	3,497,500,121	21,328,185,960	833,052,852	372,789,697	770,747,655	1,976,590,204	23,304,776,164	
Loans and investments—Municipal Development and Loan Board.....			191,640,621					191,640,621	
Total as detailed in Schedule A of this section.....			21,519,826,581					21,519,826,581	

Total Government equity represents the loans, advances and shareholder's equity as recorded in the accounts of Canada and/or the audited financial statements of Crown corporations, at their respective year-ends, after adjustments for transactions with the corporations from their year-end dates to March 31, 1978. These financial statements are included in Volume III of the 1978 Public Accounts of Canada.

Unrecorded Government equity is divided into three headings. The first one pertains to loans and advances and consists of capitalized interest shown in the corporate financial statements under loans payable to Canada and accrued interest usually shown as accounts payable and accruals under current liabilities. The second heading, shareholder's equity, includes that portion of the equity of the corporation that is not recorded in the accounts of Canada such as retained earnings, accumulated deficits and contributed surpluses. An example of a contributed surplus would be the cost of fixed assets acquired by the corporation, financed through parliamentary appropriations and charged to budgetary expenditures in the accounts of Canada. Under this second heading are also included certain amounts such as receivables from the Government, deferred federal taxes, premiums on shares, amounts shown as loans owing to Canada but charged to budgetary expenditures, and other Crown corporation balance sheet accounts that are considered as equity adjustments for consolidation purposes. The third heading, other unrecorded equity, consists primarily of insurance funds as described in notes ⁽²⁾ and ⁽⁵⁾ below. These funds are not included in the equity accounts of the two corporations involved. Other amounts included under this heading include liabilities to Canada for capitalized leases and amounts received through parliamentary appropriations.

⁽¹⁾ Bank of Canada—Includes premium on acquisition of capital stock of \$920,000.

⁽²⁾ Canada Deposit Insurance Corporation—Consists of premiums credited to the Deposit Insurance Fund plus accumulated net earnings. The deposits with members institutions insured by the Corporation totalled \$66,219 million as at December 31, 1977.

⁽³⁾ Canadian National Railways—Includes in its equity \$5,000,000 of Air Canada capital stock as Air Canada was a wholly-owned subsidiary (refer to subsequent events noted in Section 2). Unrecorded shareholder's equity is reduced by \$3,578,875 for costs incurred by CN on behalf of the Government of Canada in respect of preliminary surveys for the proposed construction of rail lines in northern British Columbia. In the Government's records, the advances made to CN to cover these costs are capitalized to a loan account as at March 31, 1978. In CN's records, the receipts from Canada are credited against costs incurred and therefore have no effect on shareholder's equity. Unrecorded shareholder's equity is further reduced by \$704,464 for the December 31, 1977 operating deficit balance of the Yarmouth Bar harbour ferry services.

⁽⁴⁾ Canadian National (West Indies) Steamships Limited—Includes a receivable of \$470,400 due from Cuban interests since 1963.

⁽⁵⁾ Central Mortgage and Housing Corporation—Other unrecorded equity consists of \$620,373,000 for December 31, 1977 balances in insurance and guarantee funds, \$5,586,000 for the uncommitted balance in the Home Insurance Contribution Fund and \$6,784,000 for the Government's 1978 contributions paid prior to March 31, 1978 under the Canadian Home Insurance Program. Insurance in force and claims in process for payment under the insurance funds amounted to \$17,900 million and \$26 million respectively as at December 31, 1977.

⁽⁶⁾ Eldorado Nuclear Limited—Recorded capital stock includes a premium of \$1,660,797 representing the capital deficit (after adjustments) shown in the balance sheet of Eldorado Mining and Refining as at December 31, 1944 but not reflected in subsequent balance sheets of Eldorado Mining and Refining (1944) Limited. Consequently, unrecorded shareholder's equity has been reduced by \$1,660,797. Total Government equity includes that of Eldorado Aviation Limited, a wholly-owned subsidiary of Eldorado Nuclear Limited.

⁽⁷⁾ St Lawrence Seaway Authority—Includes in its equity \$1,500 of Great Lakes Pilotage Authority Ltd capital stock. Great Lakes Pilotage Authority Ltd is a wholly-owned subsidiary.

⁽⁸⁾ Uranium Canada Limited—Excludes stockpiling of uranium concentrates shown in Schedule I for \$90,694,353.

SECTION 9

PUBLIC ACCOUNTS 1977-1978

Supplementary Information Required by the Financial Administration Act and Other Miscellaneous Information

CONTENTS

<i>Section</i>	<i>Page</i>
17(8) Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council	9.2
18(2) Obligations, debts and claims deleted from the Public Accounts	9.22
31(4) Every accountable advance that is not repaid or accounted for	9.23
98(3) Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer	9.46
Statement of Assistance Given to Railways by the Government of Canada	9.58
Losses of \$1,000 or more due to accidental destruction of, or damage to, assets	9.60
Report of Surplus Material Disposed of in 1977-78	9.61
Summary of Accounts Properly Chargeable to 1977-78 but Carried over to 1978-79	9.62
Summary of Statutory Appropriations by Department for the Year Ended March 31, 1978	9.66
Summary of Non-Budgetary Appropriations and Net Payments by Department for Loans, Investments and Advances for the Year Ended March 31, 1978	9.67

SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returning to Canada. Order-in-Council PC 1977-308 dated February 10, 1977 and amending Order-in-Council PC 1977-2184 dated July 28, 1977:

Sun Oil Company of Canada	465,418
Sunoco Inc.	1,276,102
	<u>1,741,520</u>

Order exempting from export charges the exportation of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. Order-in-Council PC 1976-359 dated February 18, 1976 and amending Orders-in-Council PC 1976-3091 dated December 16, 1976 and PC 1977-2946 dated October 20, 1977:

BP Canada Ltd/Koch Refining Co.	2,812,022
BP Canada Ltd/Mobil Oil Co.	8,635,505
BP Canada Ltd/Murphy Oil Corp.	8,822,716
BP Canada Ltd/Phillips Petroleum Co.	3,000,159
Consumers Co-Operative Refiners Ltd/Continental Oil Co.	158,076
Gulf Oil Canada Ltd/Amoco Oil Co.	1,754,882
Gulf Oil Canada Ltd/Ashland Oil Canada Limited	5,154,451
Gulf Oil Canada Ltd/Continental Oil Co.	5,997,199
Gulf Oil Canada Ltd/Murphy Oil Corp.	5,233,951
Gulf Oil Canada Ltd/Total Leonard Refining Inc.	508,918
Imperial Oil Ltd/Exxon Corporation	271,600
Shell Canada Ltd/Amoco Oil Co.	5,900,489
Shell Canada Ltd/Farmers Union Central Exchange Inc.	6,726,850
Shell Canada Ltd/Shell Oil Co.	39,549,433
Shell Canada Ltd/Continental Oil Co.	2,541,441
Sun Oil Co. Ltd/Continental Oil Co.	9,558,755
	<u>106,626,447</u>

Order exempting from export charges the exportation from Canada of certain crude oil used as linefill in the Wascana Pipeline System. Order-in-Council PC 1977-1606 dated June 9, 1977:

Murphy Oil Company Ltd	596,125
------------------------------	---------

Order reducing charges imposed on certain crude oil exported during January 1977. Order-in-Council PC 1977-2377 dated August 31, 1977:

Ashland Oil Canada Ltd	664,278
Dome Petroleum Company Ltd	440,998
Hudson's Bay Oil & Gas Company Ltd	1,175,555
Imperial Oil Ltd	391,666
Koch Oil Company Ltd	1,235,459
Mobil Oil Company Ltd	157,557
Murphy Oil Company Ltd	608,142
	<u>4,673,655</u>

Order reducing charges imposed on certain crude oil exported during July 1977. Order-in-Council PC 1977-3014 dated October 27, 1977:

Amoco Canada Petroleum Co. Ltd	96,472
Ashland Oil Canada Ltd	1,125,389
Dome Petroleum Company Ltd	462,430
Hudson's Bay Oil & Gas Company Ltd	1,589,202
Imperial Oil Ltd	533,573
Koch Oil Company Ltd	1,588,038
Murphy Oil Company Ltd	614,041
Union Oil Company of Canada	53,054
	<u>6,062,199</u>

Order reducing charges imposed on certain crude oil exported during January 1978. Order-in-Council PC 1978-275 dated February 2, 1978:

Ashland Oil Canada Ltd	630,713
Dome Petroleum Company Ltd	257,213
Hudson's Bay Oil and Gas Company Ltd	930,700
Imperial Oil Ltd	337,065
Koch Oil Company Ltd	1,669,077
Mobil Oil Company Ltd	305,603
Murphy Oil Company Ltd	436,831
Union Oil Company of Canada	145,737
	<u>4,712,939</u>

Order exempting from export charges the exportation of certain heavy fuel oil to the United States. Order-in-Council PC 1978-491 dated February 23, 1978:

Canadial Fuel Marketers Ltd	297,273
Total Energy, Mines and Resources	<u>124,710,158</u>

NATIONAL DEFENCE

Customs duties and taxes charged against goods purchased outside Canada under certain circumstances involving early termination of posting:

Bergeron, C J W Z	1,350
Chaulk, W A	1,456
Collin, J H	1,578
Corbeil, J M A	1,462
Deschênes, F G	1,281
Dubois, J C	1,270
Lawson, G A	1,638
Martin, M A	1,252
Roy, J O	1,561
Withers, R M	2,267
Remissions less than \$1,000	7,961
Total National Defense	<u>23,076</u>

NATIONAL REVENUE— CUSTOMS AND EXCISE

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects,

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

joint Canada—United States projects, or United States Government establishments in Canada:

Canadian General Electric Company Limited, Toronto, Ont.....	149,832
Cape Dyer, Dew Line Station, Goose Bay, Nfld.....	55,069
Cape Race Loran "C" Station, Trepassy, Nfld.....	56,072
Denlen Electronics (International) Limited, Thornhill, Ont.....	46,865
Department of National Defence, Canadian Forces Supply Depot, Toronto, Ont.....	30,371
Department of Transport, Toronto, Ont.....	219,144
Eric Sullivan Associates Limited, Ottawa, Ont.....	2,972
Genelcom Limited, Toronto, Ont.....	6,898
International Joint Commission, Great Lakes Regional Office, Windsor, Ont.....	2,549
ITT Canada Limited, Toronto, Ont.....	7,363
Northern Transportation Company Limited, Edmonton, Alta.....	4,808
Raytheon Canada Limited, Waterloo, Ont.....	1,591
Varian Associates of Canada Limited, Toronto, Ont.....	1,647
Westinghouse Canada Limited, Hamilton, Ont.....	5,790
	590,971

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

Aircraft Appliances and Equipment Limited, Bramalea, Ont.....	29,618
Baknor Industries Limited, Port Credit, Ont.....	2,172
Bristol Aerospace, Winnipeg, Man.....	11,222
C—Tech Limited, Cornwall, Ont.....	28,422
Canada Tool Company Limited, Cambridge, Ont.....	4,512
Canadian Liquid Air Limited, Montreal, Que.....	9,728
Canadian Lukens Limited, Toronto, Ont.....	31,490
Canadian Marconi Company, Montreal, Que.....	24,618
Cercast Incorporated, Montreal, Que.....	1,202
Computing Devices Company, Ottawa, Ont.....	202,148
Corporation d'Electronique—Shefford Incorporated (La), Shefford, Que.....	8,546
Davie Shipbuilding Limited, Levis, Que.....	38,461
Donlee Nuclear, Weston, Ont.....	146,693
Eldorado Nuclear Limited, Toronto, Ont.....	9,407
Ernst Leitz Canada Limited, Toronto, Ont.....	36,956
Fisher Gauge Limited, Peterborough, Ont.....	2,304
Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont.....	568,416
Future Electronics Corporation, Montreal, Que.....	1,347
Garrett Manufacturing Limited, Rexdale, Ont.....	50,428
Heede International Limited, Port Moody, B C.....	95,230
Hermes Electronics Limited, Dartmouth, NS.....	718,143
Leigh Instruments Limited, Carleton Place, Ont.....	1,579
Linamar Machine Limited, Ariss, Ont.....	126,459
Litton Systems (Canada) Limited, Toronto, Ont.....	118,425
Motorola Semiconductor Products, Toronto, Ont.....	14,934
Oden Machine Works Limited, Kitchener, Ont.....	15,363
Pratt and Whitney Aircraft of Canada, Montreal, Que.....	3,713
Raytheon Canada Limited, Kitchener, Ont.....	262,281
Shellcast Foundries Limited, Montreal, Que.....	3,413
Spar Aerospace Products Limited, Toronto, Ont.....	328,060
Spartan of Canada Limited, London, Ont.....	49,812
Varian Associates of Canada Limited, Toronto, Ont.....	2,788
Vestshell Limited, Montreal, Que.....	1,182
Wilkin Manufacturing Company Limited, Montreal, Que.....	1,071

York Division—Borg Warner Canada Limited, Montreal, Que.....	104,313
Remissions of less than \$1,000.....	5,568
	3,060,024

Remission of customs duty and excise taxes paid on imported goods which are the subject of drawback claims:

Convertible Pool Products International Limited, Scarborough, Ont.....	5,209
Potters Distillers Limited, Langley, BC.....	4,356
Remissions of less than \$1,000.....	127
	9,692

Remission of excise duty on spirits lost due to breakage in warehouse and while in transit:

Alberta Liquor Control Board, Calgary, Alta.....	1,184
Alberta Liquor Control Board, Edmonton, Alta.....	1,215
Alberta Distillers Limited, Calgary, Alta.....	33,170
Calvert of Canada Limited, Gimli, Man.....	1,629
Central Canadian Distilling Corporation Limited, Weyburn, Sask.....	2,138
Gilbey Canada Limited, Toronto, Ont.....	2,671
Liquor Administration Branch, Vancouver, BC.....	11,221
Liquor Control Commission, Winnipeg, Man.....	1,061
Société des Alcools du Québec, Québec, Que.....	23,834
Société des Alcools du Québec, Montréal, Que.....	48,752
Remissions of less than \$1,000.....	1,149
	128,024

Remission of excise duty on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (Wine):

Acadian Distillers Limited, Bridgetown, NS.....	45,681
Calona Distillers Limited, Kelowna, BC.....	3,393,673
Central Canadian Distilling Corporation, Weyburn, BC.....	637,040
Commercial Alcohols Limited, Gatineau, Que.....	83,093
Jordan & Ste-Michelle Cellars Limited, Surrey, BC.....	1,288,809
L J McGuinness, Toronto, Ont.....	2,728,435
St Lawrence Starch, Toronto, Ont.....	2,377,100
H Walker & Sons Limited, Winfield, BC.....	5,382
	10,559,213

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Allied Chemical (Canada) Limited.....	1,208,594
Canadian National Railways.....	80,199
Canadian Pacific Railways.....	24,291
F K Warren Limited.....	2,727,083
Global Marine Incorporated.....	1,525,729
L M Ericsson Limited.....	1,942,229
Mobil Oil Canada.....	291,375
Noranda Sales Group Corporation.....	871,809
Quebec North Shore and Labrador.....	28,597
	8,699,906

The following Order in Council was not acted upon during the year 1977-78:

PC 1966—37/1899, October 6, 1966

Remission of duties and taxes by Order in Council PC 1953—18/894 dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1977-78:

British Columbia Railway.....	83,271
Burlington Northern Railway.....	132,517

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Canadian National Railway	900,971
Canadian Pacific Railway	429,395
Chesapeake and Ohio Railway	62,900
Consolidated Rail Corporation	184,755
Quebec Cartier Mining	184,619
Quebec North Shore and Labrador Railway	203,360
	2,181,788

To amend reporting in 1976-77 Public Accounts

	Reported in 1976-77	Should have been
Burlington Northern Railway	394,411	392,440
Chesapeake and Ohio Railway	107,375	101,000
Penn Central Company	126,278	86,822

Customs duty, sales tax and excise tax on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service:

Air Canada, Montreal, Que	311,162
Canadian Pacific Air Lines Limited, Vancouver, BC	751,881
Nordair Limited, Montreal, Que	8,682
Pacific Western Airlines Limited, Vancouver, BC	86,463
	1,158,188

Remission of Customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	21,878,905
International Harvester Company of Canada Limited, Hamilton, Ont	18,998,243
Mack Trucks of Canada Limited, Toronto, Ont	3,320,475
Ontario Bus Industries, Fort Erie, Ont	10,858
Phil Larochelle Equipment Incorporated, Quebec, Que	1,915
Truck Equipment and Service Company, Agincourt, Ont	7,685
Remissions of less than \$1,000	582
	44,218,663

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1977-78 and where in all cases the amount was not less than \$25.00:

AAF Limited	4,232
ABC Plastic Moulding	2,196
ADCO Anderson Limited	17,046
ADT Security Systems	7,577
AES Data Limited	8,777
AFS Wind Machine Company Incorporated	2,323
AI Rental and Sales Limited	6,263
AI Tool Service	1,835
AM Look Canning Company	2,319
AMF Tuboscope Incorporated	76,683
AMP of Canada Limited	1,627
AMS Group	1,188
APCA Shaw	1,670
APM Operators	4,865
ARRCO Saxom Company Limited	2,073
AS Distributors Incorporated	11,350
ASEA Limited	2,304
Abaco Tool and Die Incorporated	12,795
Abex Industry of Canada	5,548
Acalar Chemical Canada Limited	1,584

Ace Controls Incorporated	1,260
Acklands Limited	2,068
Adams Brands—Division Warner—Lambert	8,978
Adams Laboratories Limited	10,897
Adams Mine	10,295
Adventure Vans Hawaii	3,526
Aero Mayflower Transit Company	1,834
Ahearn and Soper Limited	3,247
Air Canada	27,948
Air Care	1,444
Air France	10,763
Air Pac Limited	3,401
Airproducts—Division Catalysts	1,329
Akhurst Machinery Limited	5,080
Aladin Western Export Corporation	12,192
Albany Felt Company of Canada Limited	40,306
Albert, Louis Associates Incorporated	2,766
Alberta Gas Chemicals Limited	17,829
Alberta Government Telephones	14,370
Alberta Power Limited	3,249
Alcan Canada Limited	17,971
Algoma Steel Corporation Limited	21,057
Aliments Congelés Q B Limitée (les)	3,879
Allan Crawford Associates Limited	56,185
Allan Landsburg Productions	12,880
Allen Bradley of Canada Limited	7,192
Allen Industries Limited	1,949
Allied Chemical Canada Limited	4,650
Allis Chalmers Canada Limited	4,325
Allis Chalmers Rumely Limited	21,040
Alpine Slide Corporation	2,450
Aluminium du Canada	9,629
Amac Equipment Limited	9,727
Amalgamated Power Equipment	5,737
Amerace Limited	25,260
American Air Filter Company Limited	2,635
American Bilrite (Canada) Limited	1,353
American Can of Canada Limited	10,781
American Chain and Cable Limited	18,127
Ametron Western Hemisphere Incorporated	1,500
Amoco Canada Petroleum Company Limited	5,193
Amoco Computer Services Company	2,010
Amoco Fabrics Company, c/o Patchogue Plymouth	3,127
Amplex of Canada Limited	11,021
Anacon Instruments	1,107
Analytical Instruments Corporation	8,077
Andee—Anderson Limited	9,293
Anderson, Fletcher	1,747
Angenaux Corporation of Canada	11,109
Angus, Ian W	23,384
Angus, R Alberta Limited	5,270
Ann Harbor Terminal—c/o University of British Columbia	1,108
Aptec Engineering Limited	5,151
Aquosar International Limited	6,520
Aquila B S F Limited	1,997
Aquitaine Company of Canada Limited	3,971
Arctic Enterprises Incorporated	1,973
Arctic Sports Products Limited	13,753
Armstrong Cork Industries Limited	14,520
Armstrong Packaging Limited	1,530
Arthur, G McKee of Canada	4,378
Arvin Automotive of Canada Limited	1,292
Ashworth Automation Limited	5,188
Associated Test Equipment Limited	39,236
Atex Incorporated	12,372
Atlantic Container Line	19,752
Atlas Copco Canada Limited	25,507
Atlas, J B Company	6,205

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Atmosphere Science	2,640	Brakes Construction Company Limited	8,643
Atomic Energy of Canada Limited	3,243	Brenner Tank Incorporated	2,078
Audio Analysts	44,034	British Airways	3,777
Aurinic Limited	4,385	British Columbia Conference of SDA	7,828
Aurora Products of Canada Limited	5,177	British Columbia Research	1,769
Aurora Pump Unit of General Signal of Canada Limited	59,763	British Columbia Telephone Company	19,392
Autex Incorporated	1,144	British Columbia Television Broadcasting System	1,973
Auto Specialties	1,269	British Leyland Motors (Canada) Limited	6,648
Auto Trol Corporation	1,163	Brooks Instrument Division of Emerson Electric Canada Limited	3,065
Avco Lycoming Division	19,378	Brown Boveri (Canada) Limited	52,332
Aventura c/o Progressive Moulded	3,247	Brown and Root Limited	3,333
B D Spear Medical Systems	13,647	Bucyros Erie Company of Canada Limited	17,502
B G W Systems Incorporated	7,728	Building Products and Concrete Supply	1,039
Babcock and Wilcox Canada Limited	1,950	Bundy of Canada Limited	2,148
Baby Tyme Products Limited	3,696	Burroughs Business Machines Limited	3,511
Bailey Meter Company Limited	1,907	Burton Manufacturing Company	4,920
Banister Pipelines	202,329	Butler Krebs Associates Limited	1,494
Barber Colman Company	8,865	Butler Metal Products Company Limited	16,700
Barber Green Canada Limited	7,104	Byrene, D J Construction Limited	2,246
Baron Rubber Company	6,617	Byron Jackson, Division Borg Warner Canada Limited	1,738
Basic Timesharing Incorporated	8,188	CAE Electronics	3,022
Bausch and Lomb Optical Company Limited	5,183	CAE Morse Limited	1,252
Baxter, M I Equipment Limited	4,037	CAPCO Equipment Company Limited	8,370
Baxter/Travenol Laboratories of Canada	1,054	CB Engineering Limited	1,015
Bay Concrete Products Limited	26,630	CBS International	29,236
Beak Consultants	7,221	CBS Records International	19,622
Bechtel Quebec Limited	5,991	CE Natco Limited	1,831
Beck, R W and Associates	2,656	CESSCO International Limited	4,541
Beckman Instruments Incorporated	5,199	CESSCO Pipe Compression and Pump Division	2,192
Beckwith Bemis Limited	2,008	CFAO TV	5,864
Bedford Industries Limited	129,013	CFLO TV Limited	4,425
Behlen Wickes Company Limited	10,450	CFPL Broadcasting Limited	1,371
Beliveau and Couture	26,408	CFTO TV	4,918
Bell Aerospace Canada	4,270	CHCH TV	14,377
Bell Canada	6,332	CKCO TV	5,229
Bell and Howell Canada Limited	5,883	CKVO Television Limited	4,964
Bell Northern Research	12,651	CKY TV	2,530
Bell Ray Canada	2,903	CL Systems Incorporated	18,687
Belnor Engineering	1,028	COJO	43,961
Beloit Canada Limited	20,003	CVI Corporation	1,877
Beloit Corporation	22,470	CX Systems Limited	2,261
Beneke Industries Limited	2,813	Calibration Services of Canada Limited	3,798
Bennett Pollution Control Limited	1,138	Calmor Plastics	22,508
Benny Horrion of Orca Production	3,526	Calwest Elevator Limited	2,097
Bentley Nevada Canada Limited	18,677	Cameron Iron Works of Canada Limited	9,136
Beothuck Data Systems Limited	1,865	Cambridge Instruments Company	1,176
Berol Limited	1,190	Campbell Chibougameau Mines	17,199
Betz Laboratory Limited	1,715	Campbell, J K and Associates Limited	4,896
Binder Tool and Mold Limited	57,332	Camsco Incorporated c/o Dylex Diversified	2,297
Bingham—Williamette Limited	17,274	Canada Alloy Castings Limited	1,609
Bird Machine Company of Canada Limited	2,900	Canada Cop Limited	1,057
Birdwell, Division of SCC	2,196	Canada Ferro Company Limited	1,670
Black, Clawson, Kennedy Limited	26,871	Canada Machinery Corporation Limited	1,137
Blackstone Industrial Products Limited	122,420	Canada Packers Limited	2,616
Bloomfield Intercom	2,015	Canada Plastic Containers Limited	17,012
Blue Line Taxi Company	5,809	Canadian Appliance Manufacture	1,812
Blunt, L G Limited	1,072	Canadian ASE Limited	4,288
Boch, James Vander	2,395	Canadian BBR Limited	3,535
Boeing Aerospace Company	1,278	Canadian Bechtel Limited	5,836
Boeing Computer Services Canada Limited	4,549	Canadian Blower/Canada Pumps Limited	2,504
Bolt Beranek and Newman Incorporated	1,174	Canadian Broadcasting Corporation	36,107
Bombardier Limitée	2,094	Canadian Car Pacific	2,051
Borden Chemical Company (Canada) Limited	76,482	Canadian Carborundum Company Limited	1,601
Borg Warner Chemicals (Canada) Limited	42,657	Canadian Drafting Systems Limited	10,528
Boudreau, Dubeau, Lemieux Inc.	3,330	Canadian Dynamics Limited	1,387
Bow Helicopters Limited	11,196	Canadian Electrolamp Company Limited	1,399
Bow Plastics Limited	15,693	Canadian Equipment Sales and Services Company Limited	23,088

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Canadian Forest Products Limited	2,630	Chimo Shipping	1,475
Canadian Fram Limited	6,698	Christensen Diamond Products Canada Limited	1,817
Canadian Garden Productions Limited	14,894	Chrysler Canada Limited	12,088
Canadian Gas Association	3,062	Chrysler Canada Outboard Limited	13,541
Canadian General Electric Company Limited	115,508	Chubb Fire Security	2,060
Canadian Gypsum Company	13,353	Chun King Corporation Canada Limited	1,868
Canadian Hoechst Limited	2,347	Cinepare Productions Limited	1,165
Canadian Home Products Limited	1,276	Cinepix Incorporated	3,681
Canadian Industries Limited	62,173	Cinevideo	2,645
Canadian Ingersoll Rand Company Limited	124,800	Circle F Canada Limited	3,131
Canadian International Paper	2,520	Circo Craft	2,121
Canadian Johns Manville Company Limited	8,784	City of Calgary	3,144
Canadian Keyes Fibre Company Limited	3,828	City of Edmonton	3,930
Canadian Lady Canadell	4,405	City of Halifax	1,258
Canadian Liquid Air Limited	12,249	City TV	16,519
Canadian Marconi Company	15,650	Clark, Alex L Limited	9,680
Canadian Meter Company Limited	2,995	Clark Equipment	12,271
Canadian National Railways	114,432	Classic Kitchens Incorporated	3,653
Canadian Pacific Airlines	11,607	Clayton Sales and Service	8,301
Canadian Patent Scaffolding Company Limited	7,676	Closed Circuit TV	2,657
Canadian Pittsburg Industries	9,147	Coleco Canada Limited	116,760
Canadian Puregas Equipment Limited	1,845	Cole Division—Litton Business Equipment Limited	9,767
Canadian Steel Foundries Division	1,284	Collingwood Shipyards	1,628
Canadian Thermos Products Limited	31,437	Collins Canada	9,395
Canadian Titanium	68,639	Collins Radio Company of Canada Limited	3,819
Canadian Totaliser Company Limited	54,269	Collis Leather Limited	1,095
Canadian Worcester Control Limited	3,244	Columbus Canada Limited	19,854
Canadylet Closures Division	4,193	Comad Communications Limited	1,447
Canadylet Limited	41,273	Combustion Engineering of Canada	2,326
Canafox Films Incorporated	6,085	Comdisco Incorporated	2,829
Canex Place Limited	5,757	Comer, J P Limited	1,276
Cannon Electric Canada Division	27,397	Cominco Limited	2,619
Canplas Industries Limited	115,078	Commercial Development Limited	3,318
Canrep Limited	9,126	Comterm Incorporated	18,502
Canron Limited	5,114	Communication Security	1,777
Canron Pipe Division	1,749	Communications Manufacturing Company Canada	43,778
Capilano Plastics Company Limited	40,256	Communications Technology Canada Limited	44,790
Capitol Industries Limited	16,804	Compagnie Générale de Géophysique	3,142
Capwell Plastics Limited	3,595	Computalog Services Limited	2,486
Cargill Grain Company Limited	3,277	Computer Concepts Corporation	9,023
Carl Zeiss Canada Limited	9,083	Computer Machinery Canada Limited	2,561
Carnation Company Limited	1,254	Computer and Time Recordings Limited	5,960
Carrier Air Conditioning	1,151	Comten Incorporated	4,857
Carter Carburator	3,461	Concast Incorporated	3,818
Carter, Ralph B Company	28,351	Conrail Company	4,705
Carwath, Samuel John	4,302	Concrete Pipe Company	1,434
Cat Productions	20,533	Conklin and Garrett Limited	12,958
Catalyst Technology Incorporated	17,183	Connors Brothers Limited	6,072
Caterpillar Tractor Company	38,888	Conrac Corporation	5,089
Cathedral of Tomorrow in Canada	161,524	Consolidated Bathurst Packaging	1,834
Ceco Corporation, The	6,329	Consolidated Computer	2,763
Ceilco Canada Limited	2,994	Consumers Gas Company Limited	1,279
Celanese Canada Limited	2,933	Context Systems Incorporated	1,156
Cemco Products Limited	2,209	Continental Can of Canada	7,096
Central Dynamics Limited	9,036	Continental Group of Canada	4,256
Central Stampings Limited	53,517	Control Data Canada Limited	4,654
Centron Corporation Incorporated	2,299	Control and Metering	2,751
Cercast Incorporated	1,409	Cooper Bessmer of Canada Limited	8,662
Chapman, Cyril	13,121	Cope, A and Sons Limited	5,400
Chein Industries of Canada	8,116	Cornwall Appliances Limited	9,156
Chempro of Oregon Incorporated	5,482	Corunna Petroleum Limited	4,920
Chemrock Corporation	39,085	Cougar Electronics Limited	1,698
Cheseborough Ponds Canada Limited	9,472	Craftsman Controls Limited	1,512
Chevron Chemical Canada	43,473	Crain, R L Limited	1,495
Chevron Geophysical Company	19,476	Crofton, Pulp and Paper Division	1,760
Chevron Standard Limited	4,834	Cromach Equipment Limited	1,522
Cherney Mills Incorporated	28,777	Cropstore Incorporated	2,202
		Crothers, Geo W 1965 Limited	10,397
		Crouse Hinds of Canada	6,787

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued			
CUSTOMS AND EXCISE—Continued			
Croven Canada Limited.....	1,565	Dovemead Productions.....	169,634
Crowley Environmental Services Corporation.....	8,094	Dow Chemical of Canada Limited.....	31,791
Crystal Beach Company Limited.....	13,348	Dresser Atlas Limited.....	7,155
Cullen Detroit Diesel Allison Limited.....	4,936	Dresser Clark.....	1,514
Cummings Ontario Limited.....	5,215	Dresser Clark, Division Industrial Products Limited.....	174,621
Cummings Quebec.....	1,102	Dresser Industrial Products.....	1,280
Cummins Diesel Sales of BC Limited.....	7,944	Dresser Industries Canada Limited.....	2,839
Curlette Sales (BC) Limited.....	1,176	Dupont of Canada Limited.....	28,638
Curtiss Wright Corporation.....	18,406	Dymo of Canada Limited.....	1,552
Curtis Wright Limited.....	8,917	Dynacast Limited.....	4,226
Cyanamid of Canada Limited.....	6,588	EB Eddy Forest Products Limited.....	12,272
Cygnat Mini Computer.....	2,060	EI Dupont, Denemours and Company.....	1,571
DBM Reflex Division.....	1,072	EKCO Canada Limited.....	41,088
DGH Television System.....	1,814	EMCO Limited.....	5,977
DYWIDAG Canada Limited.....	8,437	EMI Technology Limited.....	10,369
Daal Specialities (Canada) Limited.....	3,156	ENA Data Systems Incorporated.....	1,321
Dana Corporation.....	8,816	EON Production Limited.....	1,249
Dart Products National Limited.....	81,285	ERCO Industries Limited.....	3,572
Datagraphics Limited.....	3,574	ESCO Limited.....	6,266
Datasphere Limited.....	1,590	EUR Control Canada Limited.....	57,837
David Fellows Associates.....	1,477	E Systems Incorporated.....	9,447
Davidson Rubber Company.....	2,653	Eagle Electric of Canada.....	3,209
Dayco Corporation.....	2,025	Eastern Bakeries.....	9,881
Dayton Tire Canada Limited.....	3,493	Eastern Steel Products.....	17,324
Dean, Nime.....	1,779	Eaton Yale Limited.....	6,884
Decca Austin Insulators.....	1,829	Eaton Yale Limited Suspension Division.....	1,714
Decca Marine.....	3,114	Eaz—Lift Spring Corporation.....	2,221
DeDietrich Incorporated.....	1,508	Ecodyne Limited.....	2,578
Deflect—O—Products Limited.....	3,767	Ecko Canada Limited.....	10,600
De Havilland Aircraft of Canada.....	2,464	Eddie Bauer, Division of General Mills.....	1,328
Delaney and Pettit Operations.....	1,044	Edmonds Leasing Company.....	4,525
Delaval Company Limited.....	2,306	Edmonton Opera Association.....	10,148
Delaval Turbine Canada Limited.....	14,161	Edmonton Packaging Machinery Limited.....	2,833
Deloro Stellite.....	1,693	Edwards of Canada.....	2,325
Demuth Products Canada Limited.....	4,847	Elan Tool and Die Limited.....	2,232
Dengler Studios Incorporated.....	1,363	Electrical Engineering Company.....	3,777
Department of Consumers and Corporate Affairs.....	1,682	Electro and Optical Systems.....	22,094
Detroit Diesel Allison Division GMC.....	1,077	Electro Porcelain Company.....	1,165
Deutz Diesel of Canada Limited.....	2,086	Electro Rents Canada Limited.....	109,720
Devine Light Mission.....	1,537	Electrodesign Limited.....	3,524
Diamond Canapower Limited.....	1,857	Electrometric Systems Limited.....	22,672
Diamond Construction Company.....	14,515	Electronic Research Incorporated.....	1,193
Dictaphone Corporation Limited.....	11,122	Electronics Corporation of America (Canada) Limited.....	1,245
Diebald Company Canada Limited.....	8,121	Elliot Industrial Equipment Company.....	13,891
Diffraeto Limited.....	6,136	Embix Watches Importing.....	11,781
Digilab Incorporated.....	1,738	Emrick Plastics Limited.....	8,772
Digital Equipment of Canada Limited.....	48,508	Endress, George W Company Limited.....	145,274
Digital Video Systems.....	22,842	Ensile Limited.....	6,235
Disa Electronics.....	15,131	Environmental Health Laboratories.....	6,966
Doble Engineering Company.....	5,938	Envirotech Canada Limited.....	5,512
Dome Petroleum Limited.....	14,941	Eric Sullivan Associates.....	2,972
Domglass Limited.....	5,241	Eril Shorpen.....	1,522
Dominion Comb and Novelty Company.....	11,450	Ernst Leitz Canada Limited.....	1,597
Dominion Electric Protection.....	1,648	Escom Systems.....	1,437
Dominion Engineering Works Limited.....	7,399	Essel Opatique Canada.....	1,519
Dominion Foundries and Steel Limited.....	4,745	Eso Chemical Canada.....	19,771
Dominion Malting Limited.....	6,222	Euclid Canada Limited.....	17,029
Dominion Textiles Limited.....	4,980	Euclid Canada White Motors Company.....	4,759
Donlands Automotives Supply Limited.....	1,560	Eutaxy Control System.....	1,320
Donn Products Canada Limited.....	27,999	Evyan Perfumes Canada.....	10,616
Dorel Company.....	7,135	Ex—Cell Corporation c/o Namasco.....	3,103
Dorman, Mark.....	1,308	Ex—Cello Corporation of Canada Limited.....	4,131
D'Orian Jewellers.....	22,138	Export Tool and Welding Company Limited.....	2,750
Dorr—Oliver Incorporated.....	1,668	Express Sound Company Incorporated (The).....	1,370
Dorval Diesel.....	26,611	Extech Limited.....	3,106
Douglas Aircraft Company.....	44,840	FD Industries Incorporated.....	1,126
Dove Films Incorporated.....	20,058	FIP Canada Limited.....	15,306
		FMC of Canada Limited.....	2,249
		FR Productions.....	23,296

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Fabrican Plastics	2,434	General Sound and Theatre Equipment Limited	2,620
Failure Control	1,948	Georgia Pacific Building Materials Limited	2,348
Fanel Company	2,447	Georgian Plastics Limited	5,528
Farinon Electric of Canada Limited	5,402	Geoservices North America Limited	2,491
Farion Electric of Canada	3,208	Giga—Tron Associates	3,298
Fedco Audio Laboratories	16,162	Gilmore, Jim	1,378
Federal Commerce and Navigation	4,042	Glengarry Industries, Division—Canadian Chromalox Company	1,595
Federal Machine Company	1,059	Global Communications Limited	1,527
Fenn Manufacturing Company	3,006	Golden Marine Incorporated	2,613
Ferro Industrial Products Limited	13,557	Goltron Marine Limited	1,081
Fiat—Allis (Canada) Limited	7,213	Goodrich, B F Canada Limited	3,821
Fiberfab Canada Limited	1,462	Goodyear Canada Incorporated	49,816
Fiberglass Canada Limited	2,238	Goodyear Rubber and Supply Company Limited	1,878
Fibrancan Plastics Incorporated	2,129	Gorman—Rupp of Canada Limited	8,552
Field, T E Associates Limited	14,755	Gorrie Advertising Limited	3,740
Fiell Aviation Company Limited	4,269	Gould Manufacturing Company of Canada Limited	2,504
Filter Queen Corporation (The)	1,455	Grace, W R and Company Limited	1,661
Finning Tractor (1959) Limited	1,309	Grand Industries Limited	4,745
Firan—Anclay Incorporated	2,264	Great Canadian Oil Sands Supply Limited	5,234
Firestone Steel Products	1,716	Great Lakes Airlines Limited	4,644
Fisher Gauge Limited	2,390	Greenlees Piledriving Company Limited	4,871
Fisher Scientific Company Limited	3,203	Grexy Mixing Equipment Limited	6,012
Flakeboard Company Limited	1,964	Gripnail Fastening System	1,176
Flair Plastic International	5,589	Gulf Oil Canada Limited	73,505
Floval Equipment Limited	1,343	HB McGuire Engineering Company	1,102
Floor Canada Limited	1,394	HB Smith Canada Limited	9,827
Focus Teleproductions Incorporated	2,850	Haliburton Services	1,174
Fonderie Ste Croix	1,713	Haliburton and White Limited	1,292
Forano Limited	5,132	Hall—Smith Company Limited	2,655
Ford Motor Company of Canada	271,592	Halterm	1,075
Ford Motor Credit Corporation	2,201	Harbour Castle Hilton	2,085
Ford Tractor of Canada	2,009	Harbour Industries Canada Limited	3,216
Formold Plastics of Canada Limited	36,643	Harding Brothers Limited	3,294
Fountain Lead Amusement	8,682	Hardman Industries	3,141
Fournier, Jean Incorporated	1,516	Harris Corporation Controls	1,063
Foxboro Company Limited (The)	6,686	Harris Intertype Canada Limited	126,439
Franklin Manufacturing Company (Canada) Limited	60,379	Harrischfefer Corporation of Canada Limited	1,271
Fraser Companies Limited	26,962	Harrison Rock and Tunnel	1,952
Frederick Electronics Limited	20,242	Harrison Systems	1,132
Freedland Industries Limited	2,273	Hasbro Industries Canada	7,269
Freed Technique Limited	3,181	Hawker Siddeley Canada Limited	3,707
Freyssinet Limitée	3,849	Hayes—Dana Limited	7,790
Fuller Brush Company Limited	4,385	Hayward Tyler Pump Company	10,284
GA Computer Products Limited	4,485	Heckett Engineering Company	2,674
GEC Canada Limited	3,226	Heinemann Electric Limited	4,226
GMC Diesel Division	2,424	Heli Voyageur Limitée	1,579
GTE Automatic Electric Limited	6,253	Hemisphere Systems Limited	1,511
GTE Lenkurt Electric Canada Limited	1,606	Henry, M A Limited	2,707
Galco International Limited	4,980	Henry Birks	3,977
Galion Manufacturing	10,959	Henson Associates	2,865
Galt Malleable Iron Limited	20,761	Herbert Dube Company Limited	3,045
Gandalf Data Communications	4,102	Hercules Canada	62,484
Garner Denver	2,661	Hershey Chocolate of Canada	11,121
Garrett Manufacture Limited	19,740	Herzberg, Roland	6,392
Gas Incorporated	85,592	Hesston Industries Limited	2,658
Gasboy Canada Limited	3,262	Hewlett Packard Company Limited	120,453
Gates Rubber of Canada Limited	2,777	High Line Electric	11,133
Gay Distributing Company	25,099	Holophane Company Limited (The)	26,247
General Data Communications Industries Canadian Limited	1,051	Holosonics Incorporated	18,173
General Electric Company	4,248	Homes Foundry	1,359
General Electric Medical Services Limited	12,282	Home Oil Company Limited	1,039
General Motors of Canada Limited	18,639	Honeywell Limited	25,318
General Office Machines Limited	1,169	Hoover Company Limited	2,979
General Plastics Company Limited	9,646	Hopkins Manufacture	6,555
General Radiator Company Limited	1,544	Horizon Plastics Limited	1,991
General Radio Company Limited	2,499	Hotel Lowes Le Concorde	7,235
		Houle, Rejean	1,538
		Howden Parsons Limited	9,935

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued	
CUSTOMS AND EXCISE—Continued	
Howe Richardson Scale	6,360
Humphrey Instruments Incorporated	1,452
Huron Steel Products (Windsor) Limited	26,148
Husky Injection Molding Systems Limited	2,258
Hycel Canada Limited	1,003
Hydro Quebec	5,489
IBM Canada Limited	117,173
I Dentimat Canada Limited	2,724
IH Mathers Limited	1,384
ITE Circuit Breakers Limited	18,844
ITEL of Canada Limited	17,911
ITT Business Machines	2,043
ITT Communications	1,146
Ideal Builders Hardware	2,944
Ideal Toy Company of Canada Limited	81,151
Image Technology Limited	3,295
Imco Container (Canada) Limited	206,609
Imco Division, Haliburton Services Limited	4,008
Immont Canada	3,075
Impact Tool and Manufacturing Limited	16,856
Imperial Oil Enterprises Limited	9,047
Imprimerie Montréal Magog	1,391
Imprimerie Montreal Offset Incorporated	10,116
Inco Limited	19,870
Indec Micro Systems Limited	1,171
Independent Machinery Limited	1,338
Industrial Bearing Corporation	2,418
Industries Provinciales Limitée (Les)	16,597
Infrascon Canada Limited	1,520
Innotech Aviation Limited	32,775
Insquip Test Equipment Limited	1,224
Institute of Man and Resources	15,323
Interactive Systems Incorporated	1,454
Interdata of Canada Limited	1,098
Intel Corporation	22,123
Intergrant Services Limited	1,558
Integrated Plastics Limited	16,785
International Computers of Canada	1,112
International Erectors and Riggers	63,270
International Film Distributors Limited	3,192
International Games of Canada Limited	2,085
International Harvester Company	34,333
Internote Canada Limited	7,038
Intertechnology Limited	1,264
Ireco of Canada Limited	10,569
Iron Ore Company of Canada	7,206
Irving Oil Limited	3,715
Irving Pulp and Paper Company	1,248
Irvington Industries Limited	4,148
Irwin Toy Limited	339,898
JC Pratt and Company Limited	1,514
JD Walker Management Limited	1,165
JEM Machine Works Limited	5,852
JG Moore and Associates Limited	2,077
JK Campbell and Associates Limited	6,417
JW Bird and Company Limited	1,991
Jacuzzi Canada Limited	46,599
Jay Manufacturing Company	45,920
Jay Plastic Company Limited	95,393
John Deere Limited	33,027
Johnston, G N Equipment Company Limited	5,554
Joy Manufacturing Company (Canada) Limited	17,062
Judge—Huttie Productions	8,328
KBJR TV	20,896
KSH Canada Limited	8,102
Kaiser Resources Limited	7,171
Kel—Gor Fabricating Limited	1,300
Kellam Business Systems Limited	1,878
Kelowna Growers Co—Op	1,500
Kelsey Axle and Brake	2,396
Kelsey Hayes (Canada) Limited	1,794
Kennedy, Van Saun Corporation	1,898
Kenner Products Company Limited	255,498
Keuffel and Esser of Canada Limited	1,389
Kimberley Clark Canada Limited	9,299
King Enterprises Incorporated	3,462
Kingsway Engineering and Industrial Products Limited	3,714
Kirby Technical Sales	1,291
Kodak Canada Limited	17,836
Koffman Food Importers Limited	1,548
Komeline Sanderson Limited	24,355
Kord Products Limited	87,750
Kraft Foods Limited	3,363
LEQ Measurements Limited	1,690
LFE Canada Limited	6,966
LMD Instrumentation Limited	2,272
LM Ericsson Limited	410,953
Ladish Company of Canada Limited	1,131
Lamb, F Jos Company (Canada) Limited	7,778
Laura Secord Candy Shops Limited	2,785
Lawler, Matusky and Skelly c/o Ontario Hydro	7,336
Lear Siegler Industries Limited	14,855
Leasemetric	28,019
Leasco Computer International Limited	3,373
Leeds and Northrop Canada Limited	2,669
Leight Metal Products Limited	4,131
Leisure Dynamics of Canada Limited	3,236
Lennox Industries Canada Limited	1,358
Les Diesels Harper Limitée	6,805
Les Entreprises Welbe	3,500
Les Grands Ballets Canadiens	12,463
Les Industries Unico Incorporated	3,638
Levinton Manufacturing of Canada Limited	3,705
Levitt—Safety (Eastern) Limited	27,361
Libby, McNeil and Libby	6,608
Lifton Limited	2,985
Limiterque of Canada Limited	1,780
Lions Gate Hospital	1,162
Liquid Carbonic	3,140
Litton Systems (Canada) Limited	5,494
Lock, J H and Sons Limited	3,847
Logix Constructors Limited	1,359
Long Spruce Constructors Limited	26,702
Loopco Canada Limited	10,130
Louis Albert Associates	3,216
Lower Fraser Valley Exhibition Association	14,780
Lowney's Limited	5,841
Lowrey Organ Company Limited	3,451
Lufthansa German Airlines	1,764
Lux Time Canada Limited	2,432
Lynes United Services Limited	2,963
MBI Incorporated	1,139
MCO Container Canada Limited	1,525
MCS Engineering	2,101
MDS Canada Limited	5,712
MEC Company	1,175
MEP Industries	1,090
M/S Frederick Carter	1,059
M/S Marine Cruiser	1,536
MSC Electronics Limited	1,770
MSC Engineering Systems Limited	11,445
MSI Data Corporation	2,275
MSI Television	2,203
MTD Products Limited	78,091
MTS Systems Corporation	1,260
MV Mark Corporation	17,643

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

MacBeth Color and Photo	2,175	Ministry of Transportation and Communications (Ontario)	9,702
MacGregor Cargo Handling Limited	4,139	Minnesota Valley Engineering	5,951
MacLean Hunter Limited	1,051	Misohn Marketing	2,820
MacMillan Bloedel Limited	1,889	Mister C B Incorporated	1,062
Machinery Sales Corporation	3,843	Mizar Laboratory	3,527
Mack Trucks Company	1,248	Mobile Oil Canada Limited	9,602
Magna International Incorporated	5,463	Modicon Canada Limited	1,820
Magnetic Analysis Corporation	2,385	Monarch Marketing Systems Limited	1,578
Magnetic Metals Limited	2,118	Moniteq Laboratories	3,783
Mahon Industrial Corporation	1,663	Mono—Therm Insulation	1,203
Maine and New Brunswick Electric Power Company	6,280	Monsanto Canada Limited	46,105
Major Irrigation Limited	4,698	Montgomery Elevator Company Limited	1,568
Major Promotions Incorporated	39,826	Montreal Airport Hilton	4,829
Mallory Battery Company Canada	1,936	Montreal Daperies Limited	4,208
Manitoba Forestry Resources Limited	13,277	Montreal Urban Community	2,955
Manitoba Hydro	1,089	Mooran Investments Incorporated	2,471
Manitoba Telephone System	1,678	Moore Dry Kiln Company of Canada	1,131
Mansfield Denman General Company Limited	1,330	Moore Instruments Company Limited	1,211
Marietta Resources International	1,892	Morval Durofoam Limited	1,843
Marine Industries Limited	1,591	Motor Wheel Corporation	68,247
Marine Pipeline Construction of Canada Limited	12,976	Motorola Canada Limited	5,918
Marinou Corporation	3,680	Mueller, Paul Limited	4,253
Marion Power Shovel Company (Canada) Limited	9,677	Multitone Electronics Limited	12,395
Marrs Leisure Products	6,088	Mumford Medland Limited	1,218
Massey Ferguson Company	17,153	Munro Games Limited	8,387
Masthead International Incorporated	2,480	Muor Incorporated	2,893
Mathews—McCracken—Rutland Alberta Limited	1,374	Muskin Canada Limited	9,546
Matthews, Dennis	2,334	Myers Wire Products Limited	1,553
McAllister Towing and Salvage	1,235	Mylec Canada Limited	7,063
McCain Foods	1,254	N S Electronics Limited	13,531
McCullough Services	1,637	Nadeau, Normand	2,974
McCurdy Radio Industries Limited	1,219	Napier Reid Limited	9,468
McDonald Tobacco Incorporated	1,291	Nash Engineering Canada Limited	2,564
McDonalds Restaurants of Canada Limited	69,543	National Auto Radiator Manufacturing Company Limited	15,453
McElhanney Surveying and Engineering Limited	3,136	National Data Company	2,315
McGraw—Edison of Canada Limited	2,925	National Heel Limited	4,870
McLaughlin Planetarium	2,437	National Laser Products Limited	1,809
McLean A B and Sons Limited	2,990	National Standard	3,480
McLean Foundry Limited	1,887	Navair Limited	2,344
McMaster E R and Son Limited	1,810	Nedco 1975 Limited	1,391
Measorex Canada Limited	1,738	Neece Industries Limited	2,660
Mechanism of America	1,222	Neptune Meters Company Limited	3,637
Medtronics of Canada Limited	1,470	Nestle Canada Limited	1,051
Memorex Canada Limited	6,579	New Brunswick Coal Limited	2,722
Memorial University of Newfoundland Library	1,120	New Brunswick Electric Power Commission	1,904
Memotec Service Corporation	14,468	New Holland, Division of Sperry Rand Canada Limited	23,329
Mercury Marine Limited	16,920	New Life Tape Ministry	1,022
Merk Frost Laboratory	1,515	Neway Engineers	1,296
Metric Incorporated	4,074	Newcar Canada Limited	1,404
Metromation Incorporated	3,190	Newfoundland and Labrador Hydro	4,507
Metro Provisions, Division of Shoppers Meat	1,397	Niagara Parks Commission	1,667
Meyer Industrial Distributors Limited	1,095	Nicolet Canada Limited	14,824
Micar Incorporated	3,412	Nimbus 9 Productions Limited	5,061
Michelin Tires Canada Limited	4,758	Noise Control Consulting Division of HIL	2,191
Microfilm Data Systems Incorporated	7,525	Nokia Electronics	1,510
Micro—Sat Communications Limited	3,734	Nor Baker Limited	5,056
Microwave Associates International Incorporated	17,447	NorCan Air	2,445
Mid—Continent Supply Company	1,428	Noresco Quebec Incorporated	28,123
Midland Industries Limited	33,517	Nor-John Contracting Limited	1,722
Milchem Canada Limited	12,072	Norlin Music Instruments Limited	1,243
Miles Laboratories Limited	1,288	Norpac Controls Limited	6,227
Miller Paving Company	10,163	Norseman Plastics Limited	37,534
Mimik Limited	1,127	Norsyle Incorporated	2,009
Mini Computer Systems Incorporated	1,115	Nortech Control Equipment Incorporated	11,373
Ministry of Environment (Ontario)	1,150	North American Controls Incorporated	8,531
Ministry of Transport (Quebec)	4,582	North American Inspection Services	3,566

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

North Central Airlines	2,497	Power Systems	2,039
Northern Electric Company Limited	2,586	Pratt and Whitney Aircraft of Canada Limited	60,708
Northern Telecom Canada Limited	20,190	Precision Valve Canada Limited	1,519
Northwest Survey Corporation	29,158	Prestolite Battery Company Limited	13,160
Norton Company of Canada Limited	1,314	Pretech Incorporated	14,119
Nova Scotia Power Corporation	24,321	Process Development Corporation	1,159
Numac Oil and Gas Limited	3,878	Processed Plastics Company	17,772
Nutone Electrical Manufacturing Company	1,680	Proctor and Gamble Company of Canada Limited	13,268
O K Parking Service	1,678	Production Plastics Incorporated	6,123
Oakwood Audio Laboratories	1,067	Professional Machine Company	1,239
Ocean Spray Canada Limited	3,838	Progressive Moulded Products	9,369
Oka Computer Systems	2,163	Provost Industrial Tankers	8,993
Okaagan Helicopters Limited	2,924	Pumps and Power Limited	1,235
Olsen Equipment (Calgary) Limited	23,913	Quaker Oats of Canada	3,524
Olsonite Manufacturing Limited	8,333	Quantas Airways Limited	6,217
Olsonite Products Limited	5,095	Quebec Cartier Mining Company	5,011
Ontario Hydro	59,398	Quebec North Shore and Labrador Railway	7,772
Ontario Minnesota Pulp and Paper Company	20,033	Quintet Films Incorporated	6,450
Orange Magic International	1,821	RCA Limited	13,133
Orchard Decor	3,490	ROI Management Consultants Incorporated	3,754
Ortho Diagnostic—B C B10 Medical Limited	5,846	ROR Associates Limited	3,566
Otis Elevator Company Limited	2,163	Radex Corporation	1,296
Outboard Marine Corporation of Canada Limited	61,253	Radionics Limited	2,645
Overwaita Limited	2,857	Raffill Productions	18,143
PA Canada Plastics Applicators Incorporated	1,335	Rancher's Supply Company Limited	2,993
PCA Photo Corporation of Canada Limited	3,110	Rapistan of Canada Limited	1,323
PCG Switchgear Limited	4,005	Raymond Concrete Pile Company Limited	1,462
PPG Industry Incorporated	1,743	Rayonier Canada (B C) Limited	1,028
Pacific Western Airlines	6,335	Raytheon Data Systems	3,713
Package Machinery Company Canada Limited	2,991	Raytheon Submarine Signal Division	2,321
Panasonic Matshushita	1,533	Recognition Equipment Canada Company Limited	29,978
Papier Cascade Incorporated	8,039	Record Plant Studios	31,864
Paradyne Corporation	2,535	Redifon Canada Limited	1,962
Paramount Picture Corporation	34,503	Reed Limited—Dryden Chemical Division	1,165
Parker Brothers Games Limited	6,583	Reed Limited—Tech Group Project Division	2,481
Peabody Engineering Canada Limited	11,432	Reed Tool Company of Canada Limited	1,503
Peacock Brothers Limited	25,661	Reflex Division of International Tools	2,255
Peerless Engineering Sales Limited	7,597	Regan, Ken/Camera 5	2,313
Peerless Plastics Limited	1,561	Reliable Toy Company Limited	5,377
Pennwalt of Canada Limited	21,422	Reliance Electric Limited	9,914
Perkin Elmer Canada Limited	1,753	Relmach Manufacture Limited	11,314
Perkins Paper Products	11,336	Rental Electronics Division of PLC Leasing Limited	73,493
Petrosar Limited	9,139	Resentel Limited	1,643
Pettibone International Sales	8,559	Resource Control Corporation	1,698
Petty Ray Geophysical Incorporated	7,936	Reynolds Aluminum Company	2,383
Pfizer Company Limited	1,623	Reynolds, French and Company	10,348
Philips Electronics Industries Limited	3,499	Reynolds and Reynolds Company Limited	10,344
Philips Lau Products Limited	1,560	Rieke Canada Limited	4,536
Phillips Extruded Products Limited	56,679	Robicon Canada Limited	1,616
Picker Y—Ray Engineering Limited	5,325	Rockwell International of Canada Limited	27,663
Pisces Productions Incorporated	4,515	Rolf C Hagen	20,100
Plasticap Limited	3,523	Rollins Machinery Limited	3,556
Plastiques LaSalle (Les)	1,083	Rolls Royce Canada Limited	5,356
Plastmade Industries	12,532	Rolm Corporation of Canada	19,378
Plax Canada Limited	116,747	Rosedale Machine Shop Limited	4,473
Playtex Limited	2,340	Rosemount Canada Limited	5,908
Plessy Canada Limited	5,242	Rosite Canada Limited	4,566
Plesser Radar Limited	1,809	Ross Cunningham Industries Limited	1,866
Pluswood of Canada Incorporated	7,439	Rotoplas Limited	7,199
Polysar	9,233	Roto Tone Gravure	2,038
Pope and Talbot Limited	1,516	Roundhill IVC Incorporated	2,622
Port Weller Dry Docks Limited	1,886	Royal Canadian Mounted Police	2,060
Portland Cement Association	1,894	Royal Industries	3,969
Powell Agri Systems Limited	2,539	Royal Ontario Museum	2,596
Powell Equipment Limited	3,257	Royal Victoria Hospital	1,942
Powell, Howard F Limited	1,788	Rubbermaid (Canada) Limited	718,048
Power Equipment Services Corporation	27,516	Rubenstein Brothers Ontario Limited	1,936
		Rush Productions Limited	1,027
		Rusint Electronics and Sales Canada Limited	2,508

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

SKD Manufacturing Company	1,040	Stelman Limited	6,213
SRO Cat Productions Incorporated	32,327	Sterling Packaging Products Limited	3,255
Sabu, Paul/A and M Records Canada	2,191	Stevens Hepner Company Limited	6,856
Sandwick Canadian Limited	1,683	Stewart Warner Corporation of Canada	4,115
Saskatchewan Telephone	5,805	Stone and Webster Limited	1,614
Scale Shop (The)	1,396	Stowe Woodward Company Limited	6,440
Scangar Limited	4,876	Street Display Service	1,706
Scanner International Limited	4,234	Structural Dynamics Research	28,804
Schamback Miracle Revivals	4,917	Sumitomo Shoji Canada Limited	3,546
Scherer, R P (Canada) Limited	4,656	Sun Oil Company Limited	36,708
Shick Safety Razor Company	7,250	Sunbeam Corporation of Canada Limited	18,752
Shichtels Nursery	1,272	Sunnybrook Hospital	1,412
Schlegel Incorporated	16,616	Super Seer Incorporated	9,482
Schulman, A	2,494	Superior Continental Canada Limited	4,991
Schweitzer Industrial Corporation	1,660	Superior Deseronto Division Shuler Globe	3,898
Scientific Atlantic Canada Limited	5,075	Superior Electronics Incorporated	1,105
Scott, Louie M/Gulf Oil Canada Limited	1,415	Swaggart Jimmy Evangelical Association	1,857
Scott Paper Company	8,073	Swedish Industrial Corporation	3,653
Seal Spout of Canada Limited	1,175	Swift and Company	6,002
Sed Systems Limited	6,875	Swiss Instruments Limited	1,558
Sehl Engineering Limited	4,956	Swyngomatic Canada Limited	7,548
Seiscan Delta Limited	6,010	Syncor International Limited	1,547
Seismograph Services Corporation	2,858	Symack Sales Company Limited	8,876
Select Moulded Products	12,942	Syncrude Canada Limited	11,346
Senrol Systems Limited	1,103	Systems Approach Limited	101,527
Seventy—Three Manufacturing Company	1,801	Systèmes Logiques de Signalisation	2,189
Shadrack Engineering Limited	2,520	TDF Artists Limited	14,075
Shafer Valve Company of Canada Limited	2,946	TIE Communications Limited	3,563
Shaklee Convention	9,380	TRURDC Gypsum Products Limited	1,074
Shaw Flexible Tubes	5,012	TRW Canada Limited	1,067
Shell Canada Limited	6,922	Taylor Instrument Company	1,227
Shell Canada Resources Limited	19,797	Teknor Apex International	7,977
Shellcast Foundries Limited	4,798	Tektronik Canada Limited	11,782
Sheller Globe of Canada Limited	1,928	Telaccount Limited	1,796
Shelley, R G Limited	3,262	Teledyne Engineering Services	6,996
Sherman Mine	2,190	Teledyne Export Limited	7,260
Showalter Agencies Limited	8,539	Teleglobe Canada	52,429
Sico Incorporated	1,322	Telemetropole CFTM TV Channel	2,775
Sidbec Dosco Limited	29,342	Teleradio Systems Limited	1,836
Sidbec Normines Incorporated	1,333	Telestat Canada	54,473
Siemens Electric Limited	8,092	Telesciences Incorporated	10,663
Simark Controls Limited	3,325	Tele Tone International Incorporated	4,994
Simcoe Leaf Tobacco Company	12,135	Telxon Corporation	4,961
Simpson—Sears Limited	1,405	Temperature Control Equipment Leasing Limited	5,333
Sklar Furniture Limited	1,414	Tennant Company	53,901
Slater Electric Canada Limited	1,211	Test Data Systems Corporation	5,081
Solar Incorporated	1,528	Texaco Exploration Limited	2,456
Solid Controls Incorporated	1,330	Texas Instruments Incorporated	10,906
Somerville Industries Limited	12,391	Texas Nuclear Corporation	2,706
Somerville Plastics Company Limited	11,375	Thermo King Western Limited	5,602
Sonco Steel Products Limited	1,116	Thermo—O—Disc Canada Limited	1,276
Sontwire, Ross	7,426	Thompson Products—Division of TRW Canada Limited	2,386
Sony of Canada Limited	11,084	Three (3) M Canada Limited	12,673
Sopers (Walter Somik)	1,087	Tilco Plastics Limited	2,676
Southeastern Commonwealth Drilling Limited	2,723	Tioxide of Canada Limited	13,636
Space Circuits Limited	1,834	Toga Manufacturing Canada Limited	2,285
Span International Incorporated	100,982	Tonka Corporation Canada Limited	703,624
Spartan Controls Limited	11,801	Torin Manufacturing Canada Limited	26,335
Sperry Marine Systems	1,447	Toronto Airport Hilton Limited	2,766
Sperry Univac Division Sperry Rand	7,273	Toronto Plastics Limited	6,252
Sprout Waldron of Canada	6,588	Torrington Company Limited	1,544
Square D Company Canada Limited	17,867	Track 11 Taping	1,257
Stanley Door Systems Limited	8,154	Trans Canada Pipelines	17,435
Starcraft Recreational Products	2,665	Transcom Electronics Manufacturing Corporation	5,284
Starrett, L S Company of Canada Limited	4,885	Transduction Limited	1,062
Steel Company of Canada Limited	1,299	Transogram Canada Limited	1,610
Steelcase Canada Limited	2,031	Transogram Toy Company Limited	2,736
		Trapp, Paul	7,239
		Travellers Insurance Companies	1,294

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

PC 1974—2137, September 24, 1974	19,552	PC 1973—841, April 3, 1973	3,613
PC 1974—2325, October 22, 1974	66,207	PC 1973—842, April 3, 1973	1,212
PC 1974—2485, November 12, 1974	46,903	PC 1973—943, April 10, 1973	8,128
PC 1974—2790, December 17, 1974	71,711	PC 1973—987, April 17, 1973	30,955
PC 1975—33, January 16, 1975	43,184	PC 1973—1066, May 8, 1973	7,609
PC 1975—125, January 23, 1975	63,598	PC 1973—1067, May 8, 1973	17,428
PC 1975—3039, December 23, 1975	37,655	PC 1973—1140, May 15, 1973	14,983
PC 1976—208, February 3, 1976	154,180	PC 1973—1190, May 22, 1973	5,791
PC 1976—436, February 26, 1976	22,958	PC 1973—1416, June 5, 1973	12,422
PC 1976—664, March 25, 1976	57,570	PC 1973—1508, June 12, 1973	1,037
PC 1976—1384, June 8, 1976	1,325	PC 1973—1746, June 19, 1973	13,541
PC 1976—1731, July 6, 1976	45,635	PC 1973—1792, June 26, 1973	8,934
PC 1976—1928, July 27, 1976	8,562	PC 1973—1976, July 10, 1973	6,615
PC 1976—2166, September 8, 1976	7,840	PC 1973—2138, July 17, 1973	7,405
PC 1976—2337, September 21, 1976	45,283	PC 1973—2139, July 17, 1973	3,583
PC 1976—2528, October 14, 1976	123,835	PC 1973—2215, July 24, 1973	22,527
PC 1976—2934, November 25, 1976	1,107	PC 1973—2338, July 31, 1973	29,480
PC 1976—3201, December 23, 1976	6,131	PC 1973—2511, August 21, 1973	8,683
PC 1977—415, February 2, 1977	44,785	PC 1973—2512, August 21, 1973	50,692
PC 1977—611, March 10, 1977	8,703	PC 1973—2609, September 4, 1973	5,932
PC 1977—668, March 17, 1977	6,177	PC 1973—2610, September 4, 1973	15,302
PC 1977—876, March 30, 1977	23,061	PC 1973—2687, September 11, 1973	14,200
PC 1977—981, April 5, 1977	342,145	PC 1973—3015, October 4, 1973	34,730
PC 1977—1416, May 19, 1977	42,639	PC 1973—3016, October 4, 1973	10,443
PC 1977—1417, May 19, 1977	4,878	PC 1973—3017, October 4, 1973	37,852
PC 1977—1926, July 7, 1977	20,101	PC 1973—3171, October 16, 1973	23,267
PC 1977—2313, August 10, 1977	20,722	PC 1973—3172, October 16, 1973	88,160
PC 1977—3243, November 17, 1977	5,904	PC 1973—3448, October 30, 1973	162,343
PC 1977—3368, December 1, 1977	46,771	PC 1973—3515, November 6, 1973	47,022
	1,533,819	PC 1973—3621, November 20, 1973	1,627
		PC 1973—3622, November 20, 1973	89,673
		PC 1973—3623, November 20, 1973	139,431
		PC 1973—3669, November 20, 1973	91,909
		PC 1973—3767, December 4, 1973	84,166
		PC 1973—3821, December 11, 1973	80,596
		PC 1973—4044, December 18, 1973	379,173
		PC 1974—26, January 8, 1974	84,400
		PC 1974—27, January 8, 1974	485,172
		PC 1974—88, January 15, 1974	444,684
		PC 1974—249, February 12, 1974	540,543
		PC 1974—250, February 12, 1974	408,861
		PC 1974—251, February 12, 1974	408,160
		PC 1974—252, February 12, 1974	395,232
		PC 1974—397, February 26, 1974	223,704
		PC 1974—398, February 26, 1974	171,535
		PC 1974—480, March 5, 1974	165,773
		PC 1974—548, March 12, 1974	588,680
		PC 1974—684, March 26, 1974	459,305
		PC 1974—685, March 26, 1974	464,194
		PC 1974—767, April 2, 1974	443,859
		PC 1974—928, April 23, 1974	562,467
		PC 1974—929, April 23, 1974	1,364,408
		PC 1974—1064, May 7, 1974	1,718,596
		PC 1974—1123, May 14, 1974	1,453,232
		PC 1974—1222, May 30, 1974	773,486
		PC 1974—1223, May 30, 1974	305,594
		PC 1974—1297, June 6, 1974	344,456
		PC 1974—1433, June 20, 1974	593,696
		PC 1974—1434, June 20, 1974	1,197,046
		PC 1974—1515, June 27, 1974	680,793
		PC 1974—1612, July 16, 1974	261,881
		PC 1974—1658, July 23, 1974	1,097,967
		PC 1974—1736, July 30, 1974	1,076,797
		PC 1974—1737, July 30, 1974	375,45
		PC 1974—1823, August 6, 1974	998,05
		PC 1974—1873, August 14, 1974	1,107,53
		PC 1974—2064, September 17, 1974	1,045,077
		PC 1974—2065, September 17, 1974	871,707
		PC 1974—2066, September 17, 1974	361,62
PC 1970—1833, October 21, 1970	149,688		
PC 1970—2090, December 12, 1970	8,743		
PC 1971—1986, October 21, 1971	1,682		
PC 1972—848, May 2, 1972	1,281		
PC 1972—1030, May 16, 1972	37,059		
PC 1972—1390, June 20, 1972	2,667		
PC 1972—2532, November 9, 1972	27,223		
PC 1972—2602, November 9, 1972	3,983		
PC 1972—2731, November 30, 1972	7,777		
PC 1973—117, January 16, 1973	24,550		
PC 1973—215, January 30, 1973	18,324		
PC 1973—216, January 30, 1973	10,158		
PC 1973—365, February 13, 1973	2,561		
PC 1973—464, February 27, 1973	2,428		
PC 1973—522, March 6, 1973	1,494		
PC 1973—523, March 6, 1973	5,825		
PC 1973—736, March 27, 1973	14,517		

Tariff item 42700—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1977 to March 31, 1978, inclusive:

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued					
CUSTOMS AND EXCISE—Continued					
PC 1974—2138, September 24, 1974	628,020		PC 1976—876, April 13, 1976	411,927	
PC 1974—2139, September 24, 1974	450,715		PC 1976—877, April 13, 1976	651,973	
PC 1974—2185, October 1, 1974	302,772		PC 1976—1109, May 11, 1976	821,565	
PC 1974—2242, October 8, 1974	580,679		PC 1976—1110, May 11, 1976	3,121,680	
PC 1974—2326, October 22, 1974	367,688		PC 1976—1111, May 11, 1976	446,736	
PC 1974—2327, October 22, 1974	630,603		PC 1976—1169, May 18, 1976	834,923	
PC 1974—2427, November 5, 1974	3,104,160		PC 1976—1385, June 8, 1976	726,630	
PC 1974—2486, November 12, 1974	588,400		PC 1976—1386, June 8, 1976	1,038,023	
PC 1974—2520, November 19, 1974	668,286		PC 1976—1387, June 8, 1976	669,968	
PC 1974—2723, December 10, 1974	1,339,738		PC 1976—1453, June 15, 1976	442,378	
PC 1974—2724, December 10, 1974	570,443		PC 1976—1621, June 21, 1976	1,005,418	
PC 1974—2791, December 17, 1974	1,192,652		PC 1976—1622, June 21, 1976	1,169,537	
PC 1975—34, January 16, 1975	1,364,008		PC 1976—1730, July 6, 1976	1,161,409	
PC 1975—35, January 16, 1975	1,045,482		PC 1976—1792, July 13, 1976	1,540,507	
PC 1975—126, January 23, 1975	2,276,335		PC 1976—1873, July 20, 1976	406,298	
PC 1975—187, January 28, 1975	1,362,310		PC 1976—1929, July 27, 1976	826,817	
PC 1975—244, February 4, 1975	1,372,299		PC 1976—2005, August 5, 1976	1,655,827	
PC 1975—294, February 11, 1975	1,255,979		PC 1976—2167, September 8, 1976	1,602,624	
PC 1975—408, February 25, 1975	375,762		PC 1976—2338, September 21, 1976	1,503,161	
PC 1975—409, February 25, 1975	448,498		PC 1976—2339, September 21, 1976	395,534	
PC 1975—500, March 4, 1975	562,456		PC 1976—2340, September 21, 1976	965,085	
PC 1975—555, March 11, 1975	766,771		PC 1976—2341, September 21, 1976	840,485	
PC 1975—667, March 25, 1975	1,884,512		PC 1976—2468, October 7, 1976	1,479,439	
PC 1975—668, March 25, 1975	922,325		PC 1976—2469, October 7, 1976	1,479,995	
PC 1975—769, April 8, 1975	234,169		PC 1976—2529, October 14, 1976	413,673	
PC 1975—836, April 15, 1975	1,185,759		PC 1976—2650, October 28, 1976	449,964	
PC 1975—837, April 15, 1975	948,834		PC 1976—2651, October 28, 1976	1,997,581	
PC 1975—981, April 29, 1975	504,457		PC 1976—2935, November 25, 1976	835,057	
PC 1975—982, April 29, 1975	437,601		PC 1976—2936, November 25, 1976	939,594	
PC 1975—1086, May 13, 1975	314,859		PC 1976—2937, November 25, 1976	1,945,105	
PC 1975—1153, May 20, 1975	451,745		PC 1976—3047, December 9, 1976	469,804	
PC 1975—1195, May 27, 1975	1,186,982		PC 1976—3202, December 23, 1976	530,654	
PC 1975—1254, June 3, 1975	799,263		PC 1977—32, January 13, 1977	1,403,174	
PC 1975—1341, June 12, 1975	332,766		PC 1977—138, January 27, 1977	1,723,178	
PC 1975—1393, June 17, 1975	378,317		PC 1977—139, January 27, 1977	1,060,617	
PC 1975—1512, July 3, 1975	656,292		PC 1977—140, January 27, 1977	3,335,893	
PC 1975—1565, July 8, 1975	462,320		PC 1977—304, February 10, 1977	964,860	
PC 1975—1709, July 22, 1975	906,817		PC 1977—417, February 24, 1977	773,796	
PC 1975—1838, July 29, 1975	1,247,433		PC 1977—418, February 24, 1977	1,916,713	
PC 1975—1961, August 27, 1975	362,669		PC 1977—546, March 3, 1977	1,019,049	
PC 1975—2027, August 27, 1975	447,895		PC 1977—612, March 10, 1977	1,330,442	
PC 1975—2028, August 27, 1975	240,795		PC 1977—613, March 10, 1977	1,414,749	
PC 1975—2097, September 11, 1975	345,309		PC 1977—689, March 17, 1977	1,000,745	
PC 1975—2262, September 25, 1975	2,840,721		PC 1977—690, March 17, 1977	3,255,639	
PC 1975—2388, October 9, 1975	480,903		PC 1977—691, March 17, 1977	50,414	
PC 1975—2389, October 9, 1975	197,187		PC 1977—692, March 17, 1977	57,741	
PC 1975—2390, October 9, 1975	295,079		PC 1977—877, March 30, 1977	1,658,062	
PC 1975—2551, October 28, 1975	629,012		PC 1977—878, March 30, 1977	20,272	
PC 1975—2619, November 7, 1975	9,807,256		PC 1977—982, April 5, 1977	1,584,360	
PC 1975—2620, November 7, 1975	503,923		PC 1977—1086, April 21, 1977	587,534	
PC 1975—2702, November 18, 1975	598,978		PC 1977—1249, May 5, 1977	1,011,998	
PC 1975—2805, December 2, 1975	645,016		PC 1977—1250, May 5, 1977	1,914,960	
PC 1975—2944, December 18, 1975	505,068		PC 1977—1418, May 19, 1977	1,087,793	
PC 1975—2945, December 18, 1975	1,594,060		PC 1977—1419, May 19, 1977	830,901	
PC 1975—2946, December 18, 1975	347,933		PC 1977—1420, May 19, 1977	760,932	
PC 1975—3040, December 23, 1975	473,114		PC 1977—1423, May 19, 1977	272,384	
PC 1976—93, January 20, 1976	424,915		PC 1977—1736, June 23, 1977	1,387,311	
PC 1976—94, January 20, 1976	2,003,839		PC 1977—1737, June 23, 1977	529,738	
PC 1976—209, February 3, 1976	349,069		PC 1977—1738, June 23, 1977	689,200	
PC 1976—326, February 17, 1976	684,261		PC 1977—1927, July 7, 1977	1,567,223	
PC 1976—437, February 26, 1976	527,003		PC 1977—1928, July 7, 1977	1,035,497	
PC 1976—438, February 26, 1976	727,919		PC 1977—2006, July 14, 1977	1,045,864	
PC 1976—491, March 2, 1976	729,081		PC 1977—2083, July 21, 1977	1,570,172	
PC 1976—492, March 2, 1976	682,408		PC 1977—2177, July 28, 1977	1,714,740	
PC 1976—662, March 25, 1976	381,238		PC 1977—2314, August 10, 1977	959,012	
PC 1976—663, March 25, 1976	1,189,300		PC 1977—2315, August 10, 1977	1,721,222	
PC 1976—665, March 25, 1976	570,710		PC 1977—2429, August 31, 1977	528,566	
			PC 1977—2544, September 15, 1977	963,702	
			PC 1977—2722, September 29, 1977	855,172	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

PC 1977—2723, September 29, 1977	479,125
PC 1977—2895, October 13, 1977	1,381,006
PC 1977—3041, October 27, 1977	1,304,273
PC 1977—3042, October 27, 1977	912,540
PC 1977—3182, November 10, 1977	645,108
PC 1977—3244, November 17, 1977	646,939
PC 1977—3369, December 1, 1977	708,635
PC 1977—3370, December 1, 1977	200,802
PC 1977—3513, December 15, 1977	532,864
PC 1977—3625, December 22, 1977	438,486
PC 1977—3626, December 22, 1977	250,011
PC 1977—3627, December 22, 1977	216,796
PC 1978—116, January 19, 1978	282,108
PC 1978—201, January 26, 1978	312,025
PC 1978—202, January 26, 1978	24,431
PC 1978—293, February 2, 1978	74,487
PC 1978—363, February 9, 1978	123,505
PC 1978—525, February 23, 1978	50,949
PC 1978—526, February 23, 1978	4,163
PC 1978—613, March 2, 1978	14,217
	171,033,037

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974 and PC 1975—2943, December 18, 1975, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700—1 entered for consumption in 1972, 1973, 1974, 1975, 1976, 1977 or 1978 and are either:

- (a) for machines, for accessories for machines, or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700—1 and were in fact imported prior to January 1, 1968, or
- (b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970 or 1971 pursuant to tariff item 42700—1

10,200,731

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods

5,126,187
15,326,918

Tariff item 42701—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item and represent Customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of

the remission applicable to the machinery and parts imported during the period April 1, 1977, to March 31, 1978 inclusive:

PC 1976—1874, July 20, 1976	138,596
PC 1976—2006, August 5, 1976	39,391
PC 1976—2342, September 21, 1976	1,532
PC 1976—2343, September 21, 1976	40,545
PC 1976—2470, October 7, 1976	63,452
PC 1976—2652, October 28, 1976	89,595
PC 1976—2938, November 25, 1976	15,873
PC 1976—2939, November 25, 1976	34,674
PC 1976—3203, December 23, 1976	13,255
PC 1977—141, January 27, 1977	313,293
PC 1977—419, February 24, 1977	37,761
PC 1977—614, March 10, 1977	263,987
PC 1977—983, April 5, 1977	41,366
PC 1977—1087, April 21, 1977	1,231,653
PC 1977—1251, May 5, 1977	37,043
PC 1977—1252, May 5, 1977	220,856
PC 1977—1422, May 19, 1977	234,264
PC 1977—1739, June 23, 1977	199,313
PC 1977—1740, June 23, 1977	98,918
PC 1977—1741, June 23, 1977	150,708
PC 1977—1929, July 7, 1977	466,635
PC 1977—1930, July 7, 1977	76,650
PC 1977—2007, July 14, 1977	253,017
PC 1977—2084, July 21, 1977	31,578
PC 1977—2179, July 28, 1977	175,077
PC 1977—2316, August 10, 1977	99,130
PC 1977—2317, August 10, 1977	84,290
PC 1977—2430, August 31, 1977	119,475
PC 1977—2545, September 15, 1977	102,537
PC 1977—2724, September 29, 1977	111,319
PC 1977—2725, September 29, 1977	28,169
PC 1977—2896, October 13, 1977	149,878
PC 1977—3043, October 27, 1977	198,430
PC 1977—3183, November 10, 1977	48,796
PC 1977—3184, November 10, 1977	31,883
PC 1977—3245, November 17, 1977	46,687
PC 1977—3371, December 1, 1977	77,610
PC 1977—3372, December 1, 1977	49,050
PC 1977—3514, December 15, 1977	9,983
PC 1977—3628, December 22, 1977	35,412
PC 1977—3629, December 22, 1977	163,972
PC 1977—3630, December 22, 1977	12,608
PC 1978—117, January 19, 1978	11,804
PC 1978—294, February 2, 1978	5,333
PC 1978—527, February 23, 1978	3,632
PC 1978—528, February 23, 1978	2,330
Remissions of less than \$1,000	7,585
	5,668,944

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta	30,086
Liquor Administration Branch of British Columbia, Victoria, BC	7,743
Liquor Control Board of Ontario, Toronto, Ont	49,523
Manitoba Liquor Control Commission, Winnipeg, Man	3,510
New Brunswick Liquor Control Board, Fredericton, NB	4,644
Newfoundland Liquor Commission, St John's, Nfld	3,569
Nova Scotia Liquor Commission, Halifax, NS	39,310
Prince Edward Island Liquor Control Commission, Charlottetown, PEI	1,092
Saskatchewan Liquor Board, Regina, Sask	1,976
	141,453

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued		
CUSTOMS AND EXCISE—Continued		
General:		
PC 1966—2184, November 24, 1966	3,581,059	
Remission of customs duty and partial tax on defence supplies.		
Abbott Boats Limited, Sarnia, Ont	3,094	
Remission of sales tax on sailboats used in Canada by non-resident competitors at a pre-olympic competition prior to being exported.		
African Lion Safari and Game Farm Limited, Rockton, Ont	4,367	
Remission of sales tax on an imported passenger trailer for use in transporting visitors within the confines of the property of the company.		
Boeing of Canada Limited, Winnipeg, Man.	197,281	
Customs duty on used tooling under materials in the production of components for types 707, 727, 737 and 747 aircraft.		
British Columbia Forest Products Limited, Vancouver, BC	63,102	
Remission paid or payable on aqueous solutions of sodium borohydride.		
Canadian Cannery Limited, Hamilton, Ont	48,495	
Remission of customs duty on certain fruits and vegetables imported for processing during 1977-78.		
Collins and Aikman Limited, Farnham, Que	92,704	
Customs duty paid on Greige carpeting, not exceeding 221,464 square yards in quantity and nylon yarns not exceeding 197,520 pounds in quantity and on nylon staple fibres, not exceeding 700,227 pounds in quantity imported during the period beginning July 1, 1974, and ending on December 31, 1974, for use in the manufacture of moulded car mats to be supplied as original equipment parts to Canadian automobile manufacturers.		
Douglas Aircraft Company of Canada Limited, Toronto, Ont	156,110	
Remission paid or payable on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft.		
Enheat Limited, Amherst, NS	1,620	
Enheat Limited, Dartmouth, NS	57,510	
Remission of all customs duties paid or payable under the Customs Tariff on materials and used tooling, other than used tooling classified for duty purposes, imported during the period commencing January 1, 1973, and ending December 31, 1979, for use exclusively in the production of components for Boeing types 707, 727, 737, 747, CH45 and CH47.		
Fleet Industries, Division of Ronyx Corporation, Fort Erie, Ont	1,343,780	
I M P Limited, Dartmouth, NS	7,653	
Remission of customs duty and sales tax on goods imported in connection with a contract between the government of Canada and Lockheed Aircraft Corporation.		
Fleet Industries, Division of Ronyx Corporation, Fort Erie, Ont	4,160	
Northwest Industries Limited, Edmonton, Alta	6,650	
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacturing of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		
Fleet Industries, Division of Ronyx Corporation, Fort Erie, Ont	14,228	
Remission of customs duties paid or payable on tooling during the period commencing July 1, 1974, and ending December 31, 1979, for use in the production of fibre reinforced plastic components for Boeing SP aircraft.		
Rentex Mills Incorporated, Montreal, Que	1,960	
Remission of 60 percent of the customs duties paid on 40 denier nylon yarn, not exceeding 13,767 pounds in quantity imported during the period beginning January 1, 1975, and ending January 31, 1975, and used by the company in its own plants in the production of warp knitted fabrics.		
Vetcraft Shops, Toronto, Ont.	95,169	
Remission of sales tax on poppies and wreaths sold during the year ended December 31, 1976.		
Vicap Enterprises Limited, Windsor, Ont	23,058	
Remission of sales tax on tractor units and passenger trailer units for use in transporting visitors within the confines of Point Pelee National Park.		
Ministère de l'Agriculture, Quebec, Que	21,911	
Small Brothers Incorporated, Dunham, Que	3,308	
Remissions of less than \$1,000	1,890	
Remission of customs duty on maple syrup and maple sugar production equipment.		
Wardair Canada Limited, Edmonton, Alta	45,429	
Remission of excise tax payable on aircraft and engines for use in combined international and domestic service.		
Gerber Products of Canada Limited, Niagara Falls, Ont ..	3,932	
Snyder and Sons Limited, Montreal, Que	67,505	
Remissions of less than \$1,000	664	
Remission of customs duty on certain fruits and vegetables imported for processing during 1973-74.		
Davie Shipbuilding, Levis, Que	15,864	
Hawker Siddeley Canada Limited, Halifax, NS	30,643	
Marine Industries Limited, Montreal, Que	325,987	
Marystown Shipyards Limited, Marystown, Nfld	605,739	
Saint John Shipbuilding and Drydock Company Limited, Saint John, NB	1,203,461	
Southeastern Commonwealth Drilling Limited, Halifax, NS	14,564	
Remission of customs duty on imported equipment and materials used in construction of exported vessels.		
Crane Carrier Canada Limited, Rexdale, Ont	439,560	
Halvey Industries Limited, Calgary, Alta	1,118	
Pettibone Canada Limited, Mississauga, Ont	44,676	
Teal Manufacturing Limited, Windsor, Ont	3,210	
Walter Motor Trucks, Almonte, Ont	8,226	
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.		
Canadian Industries Limited, Montreal, Que	15,542	
Crown Zellerbach Canada Limited, Vancouver, BC	34,681	
McMillan Bloedel Limited, Vancouver, BC	148,635	
Remission paid or payable on aqueous solutions of sodium borohydride.		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Canadian Industries Limited, Montreal, Que	44,070
Electrode Corporation, Toronto, Ont	16,021
Reed Limited, Dryden, Ont	35,631
Remission paid or payable on coated titanium anodes that are for use in the production of chlorine sodium hydroxide or sodium chlorate imported during the period January 1, 1972, and ending December 31, 1974.	
Cadel Limited, Toronto, Ont	4,331
Canadian General Electric Company Limited, Toronto, Ont	618,412
Euclid Canada Division White Motor Company Limited, Guelph, Ont	826,287
Firestone Canada Limited, Hamilton, Ont	5,394
General Motors of Canada Limited, London, Ont	732,270
General Motors of Canada Limited, Diesel Division, London, Ont	469,454
Lincoln Engineering Company (Canada) Limited, Rexdale, Ont	4,215
Mack Trucks Canada Limited, Toronto, Ont	98,241
Stratoflex of Canada Limited, Toronto, Ont	6,181
Unit Rig and Equipment Company (Canada) Limited, Niagara Falls, Ont	2,119,568
Wabco Equipment of Canada, Paris, Ont	182,432
Remissions of less than \$1,000	6,473
Customs duty on parts and materials in production of vehicles for off highway use.	
	13,907,525
Total Customs and Excise	332,059,948

Other remissions were granted as follows:

PC 1945, April 4, 1952, remission of customs duties and the consumption or sales tax imposed under the Customs Tariff and the Excise Tax Act on goods imported into Canada or purchased therein, either for sale, use or free distribution by the United Nations or its agents.

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable.

PC 1963—15/1067, July 16, 1963, provides for remission of all customs duties and excise taxes paid in respect of any customs entry made by, or on behalf of a non-commercial importer, where the said duty and taxes amount in the aggregate to \$20.00 or less and where the importer has exported or destroyed the imported goods.

PC 1963—15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order in Council.

PC 1964—235, February 13, 1964, authorizing the remission of customs duty and excise taxes on goods that are not ordered.

PC 1966—545, March 23, 1966, provided remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1966—23/2179, November 24, 1966, authorized the remission of the customs duty payable on tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada and the sales tax in the amount of the difference between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1966—19/2220, December 1, 1966, authorized the remission of customs duty and excise taxes on Passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival.

PC 1967—30/128, January 26, 1967, remission of customs duty and excise taxes payable on goods imported for use by the International Pacific Salmon Fisheries Commission.

PC 1967—44/174, February 2, 1967, authorized the remission of customs duty and excise taxes payable on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

PC 1967—23/261, February 16, 1967, authorized a remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967—38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1969—1552, July 31, 1969, authorized the remission of all duty specified in Schedule "A" on the Customs Tariff that is payable in respect of buses in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses.

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

PC 1970—1786, October 14, 1970, authorized the remission of duty and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—2494, October 20, 1972, as amended by PC 1977—2390, August 31, 1977, authorized the remission of all customs duties paid or payable under the Customs Tariff on video tape recorders imported during the period commencing May 1, 1969 and ending June 30, 1980, for use exclusively by cable television companies.

PC 1972—2516, November 9, 1972, provided for the remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists.

PC 1973—745, March 27, 1973, provides for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" to the order.

PC 1973—1361, May 29, 1973, provided for remission of customs duty and excise tax in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973—3568, November 13, 1973, remission granted of the customs duty paid or payable under the Customs Tariff on carbon fibres and filaments imported into Canada during the period commencing on January 1, 1973, and ending on December 31, 1976.

PC 1974—562, March 12, 1974, remission of duty and excise taxes on obsolete or surplus goods destroyed in Canada.

PC 1974—1614, July 16, 1974, authorized the remission of sales tax paid or payable under the Excise Tax Act on clothing and footwear sold or imported on or after July 16, 1974.

PC 1974—2246, October 8, 1974, authorized remission of excise taxes to diplomats and others representing another country, revoking the Diplomatic Excise Taxes Remissions Order made by Order in Council PC 1956—485 of March 22, 1956.

PC 1974—2322, October 22, 1974, remission of customs duty in respect of vessels chartered by the Department of Transport for the Newfoundland Gulf Service in accordance with the terms of union between Canada and Newfoundland with respect to ferries.

PC 1974—2522, November 19, 1974, remission of customs duty and excise taxes paid or payable on certain kinds of advertising material.

PC 1974—2523, November 19, 1974, authorized the remission of customs duty and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, authorized the partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

PC 1975—578, March 18, 1975, remission of the customs duty and excise taxes paid or otherwise payable on the importation of materials or components used in the manufacture of

the Black Brant Upper Atmospheric Research Vehicles during the period of January 1, 1975, to December 31, 1977.

PC 1975—590, March 18, 1975, as amended by PC 1977—663, March 17, 1977, authorized remission of sales tax on transportation equipment held in inventory November 18, 1974.

PC 1975—1024, May 6, 1975, remission of a portion of the customs duty and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles Canadian manufactured automobile components.

PC 1975—1903, August 6, 1975, authorized remission of sales tax paid or payable in respect of machinery and apparatus imported into or purchased in Canada on or after June 1, 1974, by Livingston Industries Limited, Tillsonburg, Ontario for packaging and repackaging of goods for export.

PC 1975—1973, August 27, 1975, authorized remission of customs duty paid or payable on various types of railway rolling stock entering Canada for use in international service (Railway Rolling Stock (Departmental Service) Remission Order No. 3).

PC 1975—7/2729, December 18, 1975, provides for remission of customs duties payable on components imported for use in the manufacture of 30 model G26CW and 25 model GT22CWP diesel locomotives to be exported to Egypt and Algeria.

PC 1976—259, February 10, 1976, remission of customs duty on machinery, apparatus and parts used in the construction, equipment and repair of two plants for the direct reduction of iron ore.

PC 1976—263, February 10, 1976, remission of all customs duty paid or payable under the Customs Tariff on defluorinated ion-exchange membranes that are (a) for use in the production of chlorine or sodium hydroxide; and (b) imported during the period commencing on November 1, 1975, and ending December 31, 1976.

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective buyers.

PC 1976—1174, May 18, 1976, remission of customs duties paid or payable on goods used in the manufacture of electronic subsystems for communication satellites for export.

PC 1976—1314, June 1, 1976, authorized remission of customs duty and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1976—1649, June 29, 1976, authorized partial remission of sales tax paid or payable on imported prefabricated building and imported structural building sections designed for incorporation into buildings or other structures.

PC 1976—1717, July 6, 1976, remission of customs duty paid or payable under the Customs Tariff on Computer Generated Mailing Lists imported during the period commencing on February 14, 1972, and ending June 30, 1977.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISES—Continued

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1976—1930, July 27, 1976, order respecting remission of customs duties and excise taxes underpaid due to entry error.

PC 1976—2345, September 21, 1976, authorized remission of sales tax paid or payable on seed drill transports and swath carriers imported into Canada or sold after December 31, 1975.

PC 1976—2616, October 21, 1976, remission of customs duty and excise taxes on wines used exclusively for blending purposes.

PC 1976—2888, November 25, 1976, remission of customs duty on materials and parts for use in the manufacture of subway cars.

PC 1976—2984, December 2, 1976, remission of customs duty and excise taxes paid or payable on sample of negligible value.

PC 1976—17/3066, December 9, 1976, authorized remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1976—3/3144, December 16, 1976, remission of customs duty on replacement parts for electricity generating sets.

PC 1976—3176, December 31, 1976, remission of customs duty and sales tax on goods imported in connection with a contract between the government of Canada and Lockheed Aircraft Corporation.

PC 1977—435, February 24, 1977, remission of customs duties and sales tax payable on air pollution monitoring stations and equipment temporarily imported by or on behalf of the Detroit Edison Company.

PC 1977—498, March 3, 1977, order respecting the remission of customs duty and sales tax on scientific preparations for use in the teaching research or medical diagnosis.

PC 1977—1/1292, May 5, 1977, remission representing a certain part of the customs duty and sales tax paid on machinery and equipment imported into Canada.

PC 1977—12/1368, May 12, 1977, remission of customs duty payable on parts and materials for use in the manufacture of passenger railway cars for export.

PC 1977—3/1450, May 19, 1977, remission of customs duty on parts not including colour picture tubes, for the manufacture of 80,000 colour television sets.

PC 1977—1713, June 6, 1977, remission of surtax on certain children's bicycles imported from Taiwan.

PC 1977—2/2120, July 21, 1977, remission of customs duty paid or payable on goods imported during the period commencing January 1, 1976, and ending December 31, 1978,

loaned by foreign customers to Atwood and Morrell Limited, St. Stephen, N.B. for use in the manufacture of castings for export.

PC 1977—2187, July 28, 1977, authorized the remission of customs duty and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1977—6/2264, August 4, 1977, remission of customs duty and a portion of the sales tax payable on steel rail and related goods to be used in the construction of a rail spur line from Aquitane Company of Canada Limited, Ram River Plant to the C.N.R. Main Line.

PC 1977—2391, August 31, 1977, remission of customs duties on transistors and other semi-conductor devices.

PC 1977—2392, August 31, 1977, remission of customs duty and sales tax on certain cruisers.

PC 1977—2435, August 31, 1977, authorized partial remission of sales tax paid or payable on metal purchased in or imported into Canada for use in manufacture or production referred to in section 26(4) of the Excise Tax Act.

PC 1977—2/2463, August 31, 1977, remission of customs duty paid or payable under the Customs Tariff in respect of components for use by Comptuer Assembly Systems Limited in the production or assembly of printed board modules.

PC 1977—2522, September 15, 1977, authorized remission of sales tax paid or payable on certain energy conservation equipment imported into Canada or sold after March 31, 1977, and before September 20, 1977.

PC 1977—2641, September 22, 1977, remission of customs duties and sales tax on television sets.

PC 1977—2691, September 22, 1977, remission of customs duty on certain waste heat converter components.

PC 1977—3/2692, September 22, 1977, remission of customs duty paid or payable in an amount not exceeding \$150,000.00 on parts and materials for use by Westinghouse Canada Limited, in the manufacture of Sonar equipment for sale and export to the Netherlands Navy.

PC 1977—5/2692, September 22, 1977, remission of customs duty in an amount not exceeding \$350,000.00 in respect of articles and materials for use by Shefford Electronics Incorporated.

PC 1977—2915, October 13, 1977, authorized partial remission of air transportation tax paid or payable outside Canada on transportation of a person by air which is also subject to the ad valorem air transportation tax imposed by the United States.

PC 1977—3/2916, October 13, 1977, remission of customs duty on automobiles and parts and accessories, for use in the production of limousines and hearses.

PC 1977—4/2916, October 13, 1977, remission paid or payable under the Customs Tariff in respect of two computers and related accessories which are the property of Columbia Broadcasting System on condition that the computers and related accessories are for use by McCurdy Radio Industries Limited.

PC 1977—5/3078, October 27, 1977, remission of customs duty paid or payable in respect of three inch radius corner

SECTION 17(8)—Concluded

NATIONAL REVENUE—Concluded
CUSTOMS AND EXCISE—Concluded

window and liftgate assemblies imported during the period commencing August 1, 1977, and ending August 31, 1977, to Land Ranger Manufacturing Incorporated, Brantford, Ont.

PC 1977—3140, November 3, 1977, authorized remission of air transportation tax paid or payable outside Canada in respect of an emplanement on a taxable flight departing Canada after October 31, 1977, and before January 1, 1978.

PC 1977—8/3148, November 3, 1977, remission of customs duties paid or payable on goods in the development and manufacture of space shuttle remote manipulator systems under the terms of the "National Research Council of Canada Space Shuttle Remote Manipulator System Joint Canada—USA/NASA Space Program".

PC 1977—3/3327, November 24, 1977, remission to Canadian Vickers Limited, the customs duty paid or payable under the Customs Tariff in respect of parts and materials for use in the manufacture of forty-six rapid transit railway passenger cars for the Delaware River Port Authority.

PC 1977—3574, December 12, 1977, remission of the customs duty on man made staple fibres, tow or filament yarns—1977.

PC 1978—7/151, January 19, 1978, remission of customs duty to Hawker Siddeley Canada Limited, Canadian Car Division, on parts and materials imported for use in the manufacture of 190 rapid transit cars.

PC 1978—185, January 26, 1978, Bastos du Canada Ltée, remission order, remission of customs duty on unmanufactured tobacco.

PC 1978—18/398, February 9, 1978, remission to Westinghouse Canada Limited, Hamilton Ont, the customs duty paid or payable on parts and materials imported between December 31, 1977, and January 1, 1979, for incorporation into steam and gas turbines for export.

PC 1978—21/398, February 9, 1978, remission to Keeprite Products Limited, Brantford, Ont., the customs duty and sales tax on duty, paid or payable on parts and materials imported between December 31, 1977, and January 1, 1979, for incorporation into air conditioners manufactured for export.

PC 1978—4/786, March 16, 1978, remission of customs duty on parts for use in the manufacture of colour television sets.

Remissions of Income tax:

Northern Tar Chemical and Wood Limited 223,977

PC 1977—4/2692 September 22, 1977, authorized the remission of \$195,022 in income tax plus interest of \$28,955 in respect of the 1974 taxation year.

The above company was reassessed in March 1977 to include in income a Capital gain realized on the sale of all of the outstanding shares of its wholly owned subsidiary, Northern Wood Preservers Limited.

A remission was granted on the recommendation of the Minister of Finance and the Treasury Board on the basis that under the law in force at the time the transaction occurred, no capital gain would have arisen.

Pinard, Léo-Paul 1,046

PC 1977—13/1368, May 12, 1977, authorized the remission of \$1,046 income tax payable in respect of the 1971 taxation year.

The taxpayer did not claim any logging tax credit for the years 1971 to 1974 but in September, 1975, filed amended returns for those years.

The logging tax assessment was not issued by Quebec until April 1976 and an audit was not performed by the district office until July, 1976 by which time the 1971 return was statute—barred.

As the taxpayer requested a refund within the 4 year period and no waiver was asked for by the Department, a remission of \$1,046 was recommended.

Rinde Investments Limited 2,695

PC 1977—11/2916 October 13, 1977 authorized the remission of \$2,695 in income tax plus interest in respect of the 1969 Taxation Year.

In 1970 the taxpayer was reassessed in respect of a gain on a rental property to include the gain in income. At this time the balance of a 1966 operating loss was applied to 1968. In 1973 the reassessment was reversed due to a Tax Appeal Board decision but the Department failed to reapply the balance of the 1966 loss to the 1969 year as claimed by the taxpayer. The taxpayer appealed the 1967 reassessment only and not the 1969 reassessment. In December 1974 the taxpayer advised by letter that the 1966 loss had not been applied to 1969 but no action was taken until early in 1977 by which time 1969 was statute barred.

Since the Department erred for failing to follow through for 1969 due to the Tax Appeal Board's decision a remission was recommended.

Singer, Vernon

PC 1977—16/1450 May 19, 1977, authorized the remission of income tax equal to all amounts payable by him under the Income Tax Act for 1977 less all amounts that would be payable by him thereunder if subsection 146(8) thereof were not applicable to an amount of \$2,525 received by him in 1977 as a benefit out of or under a Registered Savings Plan to the extent that the said amount is so received by the taxpayer.

The taxpayer established a Registered Retirement Savings Plan as a self—employed lawyer. Subsequently, he became a member of the Legislative Assembly of Ontario and was required to contribute to a registered pension fund in which the Province matched his contributions.

In 1972 and 1973, he made contributions of \$4,000 to his Registered Retirement Savings Plan and claimed the full contributions as a deduction on his income tax returns. He relied on the reasoning of a Tax Appeal Board Case of 1968 and the Department assessed him as filed even though he was entitled only to a maximum deduction of \$2,500 which would include both the Registered Retirement Savings Plan and Registered Pension Fund.

In 1974, the proper maximum deduction of \$2,500 was allowed. When the taxpayer queried this deduction, the Department became aware that the above-mentioned Tax Appeal Board case had been reversed.

Since the taxpayer was misled by the Department's erroneous assessments prior to 1974, no reassessments were processed for the taxation years 1972 and 1973.

A withdrawal of \$2,525 was made from his Registered Retirement Savings Plan in 1977. A remission is granted of the extra federal tax payable due to this withdrawal as the results would be double taxation

Remissions less than \$1,000(3) 81

Total Taxation 227,799

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of. \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
AGRICULTURE	5	13,222	78	3,095	83	16,317
COMMUNICATIONS			1	339	1	339
CONSUMER AND CORPORATE AFFAIRS			1,194	22,105	1,194	22,105
ENERGY, MINES AND RESOURCES			865	16,526	865	16,526
ENVIRONMENT			41	1,937	41	1,937
EXTERNAL AFFAIRS			512	32,886	512	32,886
FINANCE—						
Anti-Inflation Board			4	275	4	275
Auditor General			1	7	1	7
Insurance			87	2,040	87	2,040
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	27	87,866	131	20,195	160	108,061
INDUSTRY, TRADE AND COMMERCE			87	15,941	87	15,941
MANPOWER AND IMMIGRATION			7,454	574,204	7,454	574,204
NATIONAL DEFENCE	1	2,634	1,164	95,476	1,165	98,110
NATIONAL HEALTH AND WELFARE	5	14,967	113	15,977	118	30,944
NATIONAL REVENUE—						
Customs and Excise	74	230,496	373	151,019	447	381,515
Taxation	864	2,710,964	7,340	3,067,236	8,204	5,778,200
PARLIAMENT						
House of Commons			1	1,467	1	1,467
POST OFFICE			32	4,292	32	4,292
PUBLIC WORKS			66	9,232	66	9,232
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada	1	3,000	90	9,199	91	12,199
SECRETARY OF STATE—						
National Film Board	2	5,496			2	5,496
Public Archives			257	4,523	257	4,523
SOLICITOR GENERAL—						
Correctional Services			298	7,156	298	7,156
Royal Canadian Mounted Police	4	11,336	26	11,546	30	22,882
SUPPLY AND SERVICES			26	1,624	26	1,624
TRANSPORT	7	24,660	2,764	81,487	2,771	106,147
TREASURY BOARD	2	7,850	5	5,991	7	13,841
VETERANS AFFAIRS			3,898	1,140,948	3,898	1,140,948
	992	3,112,491	26,910	5,296,723	27,902	8,409,214

Deletions were from departmental accounts receivable with the following exceptions: Indian Affairs and Northern Development, 2 items totalling \$178 credited to the asset account "Miscellaneous Departmental Imprest and standing advances". Both items involved thefts from petty cash; 3 items totalling \$1,325 credited to the asset account "Eskimo Loan Fund" and 1 item totalling \$72 salary overpayment which could not be recovered—Solicitor General, Correctional Services, 291 items totalling \$5,372 credited to the asset account "Parolees Loan Account".

SECTION 31(4)

Every accountable advance that is not repaid or accounted for (including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Settled in 1977-78	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$	
AGRICULTURE					
Aucoin S	1	762	732	30	
Birchfield G	1	175		175	
Chumak O	1	5		5	
Dau D	1	29		29	
Dechaine J G J	1	554	554		
Eyvindson R	1	23		23	
Garland S	1	4,347	4,347		
Harvey D	1	41			41
Hasson Z	1	250	230	20	
Hayward F	1	32		32	
Huff B	1	147			147
Irvine G N	45	1,760			1,760
Istrou S	55	40	40		
Jolly R	1	103			103
Khera G	1	200			200
Kobylack R	15	550		550	
Lattimore R	1	350	166	150	34
Lussier G	1	229	109	120	
MacLachlan L	1	300		300	
McClatchy D	1	24			24
McKenzie K J	1	69		69	
Meridith M	1	700	670		30
O'Malley A	1	180		180	
Patterson R	1	185		185	
Pollard C	15	70		70	
Robertson G	1	350		350	
Sinclair K	1	84	84		
Smiley J	1	2,500	2,500		
Smith E	1	1,034	1,034		
Sonntag B	1	200		200	
Stonehouse P	1	200			200
Tape N W	1	10		10	
Trant G	1	400		400	
Weber G	1	18		18	
West D	1	45		45	
Whitaker G	35	250			250
		16,216	10,466	2,961	2,789

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$
COMMUNICATIONS				
Cook P	1	200		200
Cunningham W F	1	3		3
Holland W	1	200		200
Lafleur F	1	67	67	
Martin V	1	101		101
Melanson H M	1	450	450	
Palmer J L	1	150		150
Shipman J	1	184		184*
Squires R	1	50		50
Vowles S	1	87		87
		1,492	517	975

Canadian Radio-Television and Telecommunications Commission				
Chiasson R B	10	202		202*

CONSUMER AND CORPORATE AFFAIRS				
Curry D R	1	950	950	
Hannah T	5	414		414
Huhtinen L	5	337	337	
McGillivray E G	1	151	151	
Poirier H	15	275		275
		2,127	1,438	689

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$
ENERGY, MINES AND RESOURCES				
Arnott J	5	300	300	
Cabana B	5	200	200	
Contestable E	5	695	695	
Denault M	5	600		600
De St Victor M J	5	150	150	
Dion G	1	50	50	
Dore A	5	1,000		1,000
Guimond J Y	5	1,000		1,000
Gunn K L	30	400	400	
Kavanagh P	5	37	37	
Lepage L	5	2,250		2,250
McMechan S	5	160	160	
Mills A	5	150	150	
Peters R	5	1,000	1,000	
Santi R	5	1,000	1,000	
		8,992	4,142	4,850

ENVIRONMENT				
Andre E	20	32	32	
Applebaum R	5	280	4	276
Appleby W	20	100	100	
Babin G	20	1,975		1,975
Baker W	5	126	126	
Ball E H	5	300		300
Barrey W G	20	723		723
Bedard R	5	1,400		1,400
Benoit R	20	10		10
Bernard D	5	346		346
Bhartendu	20	75		75
Black W G A	20	100	100	
Brickley K	5	56	32	24
Brie G	5	41	41	
Brushett J	20	401	401	
Bryanton R L	20	13	13	
Burridge E	5	10	10	
Button C	5	19	19	
Caddy J F	5	520	520	
Carbour C I	5	300		300
Caskey J	5	5	5	
Chevarie E F	5	470		470
Chisholm A J	20	480		480
Dagenais J	20	200		200
Dowler D H	5	150		150
Dumont R	20	48		48
Fedoruk A	5	3,000		3,000
Findleton I	20	229		229
Flynn B	5	155	155	
Frechet J	5	63		63
Garnett R T	5	200		200
Hart R	5	286	286	
Hatch A	5	100	100	
Howard D	20	8	8	
Hsu H	5	500	500	
Hunt J K	5	200		200
Hunter M	5	391	391	
Ilzins G	20	150		150
King T	20	187	187	
Kocman D	20	6		6
Kupillas D L	20	760		760
Kwizak M	20	400		400
Laliberte J	5	336		336
Lavoie A	20	250	250	
Lawler G H	5	500		500
Lemkow L	1	14	14	
Létourneau F	20	91		91
Lewandowsky R	5	300		300
Liboron B	20	185	185	
Lloyd R J	5	200		200

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
ENVIRONMENT—Concluded					Bellfroy V	1	216		216
Lovett J W	5	150		150	Bissonnet A P	1	224		224
Mauger E	5	400		400	Blair D W	1	556		556
Mcveigh K	5	276		276	Blais M C	1	263		263
Mercouris S	5	200	200		Borgardi G	1	1,200		1,200
Merilees P E	20	127		127	Boivin N	1	575		575
Morphy J M	5	100		100	Borrowman J D	1	300		300
Murphy P	20	143	143		Bowman C	1	845		845
Nicholson K	20	100	100		Boyer R	1	69		69
Nordlund H A	5	100		100	Boyle W	1	212		212
Oelke B	20	6	6		Brett W G	1	347		347
Oliver C M	5	150		150	Brown B V	1	144		144
Paquette C	5	34		34	Brown C K	1	135		135
Parrot G A	5	300		300	Bruce G F	1	1,232		1,232
Payne S	20	27	27		Bryson J D	1	300		300
Pegg D L	20	45	45		Bujold M	1	889		889
Petrunik D	20	16	16		Burns J	1	280		280
Proulx P L	20	91		91	Burns T M	1	243		243
Pryzyk J G	5	200		200	Butler D	1	265		265
Puccini D	5	2,500	2,500		Buxton W	1	762		762
Quinton T	5	348	348		Byrne K	1	115		115
Quirt R E	5	487	300	187	Cafik N	1	300		300
Ramplée-Smith C	20	49		49	Caldwell P B	1	335		335
Ristic D	20	11		11	Callihan W	1	40		40
Roberts R	5	31		31	Cameron J F	1	339		339
Robinson R	20	229		229	Campbell G E	1	393		393
Robitaille J	20	52	52		Caouette A	1	600		600
Sadubin J	20	1,600	1,600		Carisse J A	1	81		81
Salomon H	20	13		13	Chapin P H	1	4,188		4,188
Saucier R	5	39		39	Charpentier F	1	1,103		1,103
Sawchuk T	20	25	25		Charpentier P	1	1,125		1,125
Schindle R	5	200		200	Christie K H	1	812		812
Schram G	20	53	53		Cinq Mars P	1	362	132	230
Schmuk R	5	150		150	Clark L S	1	66	66	
Sevigny M	20	386	386		Clarke K	1	90		90
Shimizu G	20	874		874	Clements G	1	1,472		1,472
Simla J	20	335		335	Colli T R	1	165	159	6
Stern J	5	27	27		Condon K	1	53	53	
Sterne P	5	140	140		Court C T	1	425		425
Stobbe S	20	80	80		Craig J G	1	538		538
Trudeau H R	5	200		200	Cripton M	1	8		8
Tuomi A	5	75	75		Culbert L D A	1	2,710		2,710
Vernon G	5	37		37	Cutts J	1	198		198
Walsh M	5	50	50		Dark C	1	23		23
Walters F	5	84	84		Deegan J	1	196		196
Wardle D I	20	296		296	De Goumois M	1	1,427		1,427
Willis L A	5	77	77		Delworth W T	1	2,071		2,071
Yaremko L A	5	300		300	Desalaberry M	1	411		411
		27,904	9,813	18,091	Desbiens G	1	3,027		3,027
EXTERNAL AFFAIRS					Despres A	1	45		45
Abols P	1	538		538	Desroches C	1	1,930		1,930
Adam D S	1	1,065		1,065	Disney J	1	600		600
Agis G G	1	828		828	D'Orsonnens P L	1	800		800
Ahrens H C	1	1,665		1,665	Dubeau S	1	48		48
Allan J R	1	537		537	Eccles W	1	300		300
Allard T	1	924		924	Edwards L	1	207	207	
Allen K J	1	462		462	Fanning J D	1	2,384		2,384
Anderson H A	1	79	54	25	Fleck W E P	1	500		500
Anstis C A	1	393	147	246	Ford M	1	42		42
Archibald B A	1	1,120		1,120	Frewen J	1	227		227
Archibald B A	1	2,154		2,154	Fullerton F	1	825	825	
Armstrong D J	1	18		18	Furlong J	1	40		40
Arnould D C	1	918		918	Gagnon Y	1	600	600	
Ashton E B	1	791	791		Galpin E T	1	1,005		1,005
Bailey J H	1	20		20	Gelinas M F	1	615		615
Baillargeon C	1	222		222	George P	1	360		360
Barcham R J	1	1,532		1,532	Gilbert J	1	490		490
Barnes D W	1	120		120	Gilker E	1	316		316
Barrieau R	1	401		401	Gilmour J A	1	6		6
Barton W H	1	81		81	Grande G K	1	711		711
Bates J	1	1,600		1,600	Grondin G	1	349		349
Baxter K	1	251		251	Groves J	1	1,109		1,109
Beesley J A	1	967		967	Gupta H	1	1,063		1,063
Bélanger M	1	683		683	Hadwen J G	1	160	160	
Belcourt H	1	646		646	Haidasz S	1	500		500
Bell M	1	207	207		Haley A	1	638		638
					Hall C O	1	976	976	
					Halstead J G H	1	1,354	669	685

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
EXTERNAL AFFAIRS—									
<i>Continued</i>									
Hamilton F	1	900		900	Picard M	1	358		358
Hebert A	1	300		300	Pitfield M	1	243		243
Hebert C	1	2,797	1,038	1,759	Poirier D W	1	192		192
Herman L L	1	885		885	Pomerleau R	1	692		692
Hewens D L	1	262		262	Price A G	1	114		114
Hibbard J S	1	3,421	3,421		Proulx R C	1	1,598		1,598
Hill D R	1	500		500	Prud'homme M	1	2,100		2,100
Hoban K J	1	204	204		Rebrin I	1	11		11
Hobday J	1	500		500	Reny A	1	996	996	
Holt S	1	937		937	Rico J	1	569	569	
Hope R J	1	326		326	Riddell C	1	181		181
Hornby E	1	318		318	Riddell S W	1	398		398
Houlden G G	1	200		200	Roberts G	1	378		378
Houlden G L	1	825		825	Roger A	1	1,600		1,600
Hovey A J	1	2,540	2,540		Rousseau H	1	4,424	4,424	
Howe A V	1	1,139	1,139		Rowe A D	1	3,064		3,064
Howiatt M	1	500		500	Rutherford G	1	191		191
Hunter E M V	1	553		553	Said M	1	155	155	
Hunter R J	1	173	173		St-Jacques G	1	261		261
Hutchins R A	1	4,010		4,010	Saltsman S M	1	1,200		1,200
Hutchinson R	1	89		89	Scott T	1	347		347
Jackson H C	1	120		120	Seaborn R	1	323		323
Jackson-Hughes S	1	1,137		1,137	Skoreyko W	1	750		750
Jewell M	1	221		221	Skunta Z	1	323		323
Johnston E R	1	220		220	Soucy A	1	76		76
Johnston K G	1	461		461	Speirs D	1	983		983
Johnstone R	1	890	785	105	Spenard J E G	1	45		45
Jones A T	1	230		230	Stollery P	1	350		350
Joyal S	1	1,370		1,370	Stone W F	1	758	11	747
Joynes E F	1	144		144	Sutton R A	1	582		582
Kaplan R P	1	271		271	Tembo G M	1	663	573	90
Kemball B D	1	145		145	Tetley W	1	1,000		1,000
Khan R R	1	46	46		Theberge P	1	197		197
Kingsman J	1	1,161		1,161	Thompson R F	1	2,653		2,653
Klein A	1	754		754	Tovell F M	1	66	66	
Korchinski S	1	700		700	Trepanier G	1	5,830		5,830
Kruger M	1	2,464		2,464	Trudel J	1	41		41
Kruhlak O H	1	300		300	Whiteway D	1	600		600
Lalande G	1	1,502		1,502	Whittleton J A	1	212	212	
Landry M	1	65		65	Wilson R	1	425		425
Laughton D	1	124		124	Wiseman W K	1	100		100
Lavoie J	1	600		600	Wolfe R D	1	588		588
Lavoie W	1	9		9	Zicat L	1	1,430		1,430
Lawrence C O	1	27		27			165,479	26,920	138,559
Lemieux J M	1	189		189					
Locker J	1	1,337	1,337		Canadian International				
Lomax J R	1	2,390	1,869	521	Development Agency				
Looye R C D	1	386		386	Aitchison D	25	1,000		1,000
MacPherson W K	1	213	213		Anderson B	25	2,300		2,300
Mailhot M	1	311		311	Anderson R	25	358		358
Marceau G	1	800		800	Bailey B	25	1,090		1,090
Martin N	1	2,000		2,000	Bailey L	25	800		800
McCashin D J	1	250		250	Baird R	25	130		130
McDougall R P	1	600		600	Banerjee N	25	300		300
McGregor W C Y	1	121		121	Barrieau A	25	2,100		2,100
McKechnie M J	1	500		500	Baran E	25	563		563
McLaren R	1	1,902	1,480	422	Baser H	25	1,219		1,219
McMillan H	1	201		201	Bastien J	25	2,299		2,299
McRae P	1	602		602	Beemans P	25	150		150
Middleton R M	1	168	56	112	Bedard J	25	574		574
Mitges G	1	350		350	Belanger G	25	2,355		2,355
Moisan C	1	31	31		Bercovitz E	25	139		139
Montgomery W H	1	4,000		4,000	Bezanson K	25	43		43
Moore V C	1	2,013		2,013	Biron G	25	1,690		1,690
Morel P	1	393	386	7	Bissonnette R	25	1,551		1,551
Morris-Machai A	1	217		217	Bloch F	25	1,933		1,933
Morrison M	1	1,062		1,062	Bolduc J P	25	500		500
Muir R	1	1,200		1,200	Botari V	25	630		630
Myette L	1	439		439	Bourgeois G	25	1,244		1,244
Oliver S	1	150		150	Boyes P	25	371		371
Parent Y	1	1,500		1,500	Bradley T	25	2,200		2,200
Pennington G	1	1,782		1,782	Brassard R	25	90		90
Perkins C	1	63		63	Brewer A	25	1,362		1,362
Phillips O H	1	600		600	Brown C	25	1,001		1,001
Picard J P	1	150	150		Bronn M	25	1,500		1,500

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
EXTERNAL AFFAIRS—									
<i>Concluded</i>									
Canadian International Development Agency—Concluded									
Carbonneau B	25	642		642	Mcrae J	25	174		174
Carlson C M	25	151		151	Miller J	25	2,431		2,431
Charron J	25	2,000		2,000	Monahan P	25	50		50
Collier V	25	2,048		2,048	Morres H	25	2,000		2,000
Comby G	25	109		109	Murray R	25	744		744
Copland J	25	16		16	Nadeau J	25	1,890		1,890
Cote C	25	672		672	Neddown W	25	100		100
Desgroseilliers M	25	581		581	Nobbe C	25	88		88
Desmeules G	25	1,000		1,000	Notowidigdo P	25	500		500
Dicaire G	25	1,500		1,500	Olexiuk E	25	6,600		6,600
Dimmel R	25	2,000		2,000	Ouellet J	25	739		739
Doucet P	25	121		121	Parent M	25	700		700
Doval R	25	517		517	Perinban L	25	265		265
Dowswell W	25	665		665	Pilarezyk S	25	49		49
Doyle M	25	10		10	Pillay B	25	1,600		1,600
Dubuc G	25	364		364	Poplawski A	25	202		202
Dupuy M	25	3,932		3,932	Poplawski P	25	101		101
Durant G	25	825		825	Racicot P	25	4,169		4,169
Dussault M	25	100		100	Rayes K	25	395		395
Elliott R	25	411		411	Redekop W	25	1,800		1,800
Enns A	25	2,500		2,500	Rene G	25	131		131
Esselmont M	25	516		516	Riberiro-Carr R	25	700		700
Faguy M	25	34		34	Ricard R	25	4		4
Foster J	25	150		150	Richard G	25	224		224
Francoeur C	25	1,700		1,700	Ritchie J	25	700		700
Gagnon R	25	118		118	Rivard R	25	2,000		2,000
Gauvreau E	25	2,487		2,487	Robertson I	25	34		34
Garceau P	25	225		225	Robichaud M	25	150		150
Gervais Y	25	202		202	Roussel M	25	1,500		1,500
Gold D	25	300		300	Salesse G	25	2,500		2,500
Gravel J	25	1,530		1,530	Sallery R	25	1,034		1,034
Greenwood T	25	403		403	Savard J	25	1,000		1,000
Grier J	25	408		408	Simonds J	25	1,350		1,350
Guillemette J	25	1,400		1,400	Smart D	25	3,900		3,900
Haines P	25	103		103	Smith A	25	1,612		1,612
Hansen J	25	70		70	Smith H	25	108		108
Hare R	25	1,800		1,800	Soucy M	25	1,500		1,500
Hein H	25	359		359	Spafford W	25	133		133
Hebert B	25	900		900	Spring D	25	45		45
Hermens H	25	283		283	Straley C	25	480		480
Harkness P	25	2,000		2,000	Tasse R	25	383		383
Heukroth L	25	375		375	Therrien G	25	240		240
Holdsworth D	25	692		692	Therrien N	25	443		443
Houliston N	25	800		800	Thornley A	25	1,200		1,200
Howle N	25	196		196	Titsworth J	25	861		861
Jackson V	25	405		405	Turner J	25	200		200
Jacobs B	25	902		902	Veitch D	25	69		69
Jeanneret C	25	3,027		3,027	Viveash D	25	57		57
Johnston J	25	115		115	Wannop W	25	423		423
Keer F	25	730		730	Ward F	25	76		76
Koch F	25	458		458	White J	25	10		10
Kramer J	25	1,042		1,042	Williams J	25	400		400
Krukowski F	25	315		315	Willis T	25	1,000		1,000
Labrecque A	25	19		19	Wood D	25	1,342		1,342
Ladouceur P	25	500		500	Wright I	25	615		615
Lalande G	25	800		800	Yendall E	25	448		448
Lan J	25	3,709		3,709			151,646		151,646
Landry J	25	1,500		1,500	FINANCE				
Latremouille M	25	1,875		1,875	Ludwig P	20	61		61
Lawrence R	25	159		159	Ritchie M E	20	41	41	
Leblanc G	25	458		458	Roy R	20	121	121	
Lessard R	25	3,518		3,518			223	162	61
Lindores D	25	1,196		1,196	Anti-Inflation Board				
MacIsaac M	25	2,500		2,500	Gonzales C G	25	55	55	
Maillot J	25	1,600		1,600	Insurance				
Maione R	25	1,000		1,000	Dell C	35	400	400	
Marshall W	25	2,000		2,000	Gibbons S	35	400	400	
Mathieu A	25	300		300			800	800	
Melanson R	25	2		2					
Mes F	25	2,002		2,002					
Messier M	25	81		81					
Metivier J	25	1,000		1,000					
McGill H	25	1,968		1,968					
McGrath J	25	289		289					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					Dunsford W	60	72		72
Agpik N	25	300	300		Dyer E	60	350		350
Amos B	60	500	500		Elberts W	25	200	200	
Anderson O	5	200		200	Elgers M I	60	150		150
Andrews S	60	150		150	Ermine E	5	25		25
Arabsky J	60	150		150	Fablu J M	65	225		225
Assailly L	5	600		600	Feldman M	25	200	200	
Atleo R	5	500	500		Ferguson A	60	450		450
Aumand S	65	125		125	Ferguson I	60	91		91
Baker C	25	485	485		Fiddes A P	60	211		211
Barchyn P	60	99		99	Fish M	25	100	100	
Barker R	60	644		644	Fletcher D	5	738		738
Barlow J	60	16		16	Fontaine L P	5	875	875	
Barnett M	25	225	225		Fontaine L P	5	500		500
Baubier P	25	359	359		Ford H	60	150		150
Beahen W	60	139		139	Fraucover G	60	200		200
Beardsell M	60	150	150		Fuhrman P	60	100		100
Bearchief C	5	1		1	Fyles J	25	150	150	
Beaudry D	5	1,000		1,000	Gagnon P	65	125		125
Benedict N	5	13		13	Garrow D	5	175		175
Bengtson C	5	100		100	Gaudet C B	60	150		150
Benje J	60	640		640	Gauchur P	60	1,000		1,000
Bernard H	5	198	198		Gaudreault R	25	120	120	
Berry J	5	160		160	Gibb W B	5	325	325	
Betsina M	5	49		49	Giesbrecht M	5	900		900
Blanchet R	5	500	500		Gilbert G	65	400		400
Beockner J	60	34		34	Gillis H	5	100	100	
Bossenmaier M	60	199		199	Goldring P	60	1,612	1,612	
Boudreau T	5	325		325	Godin D	60	600		600
Boultebe V	5	333	157	176	Grant M	5	500	500	
Brazeau M	5	300	300		Gregory I	65	28		28
Bruyere G	5	355	5	350	Grenier E	60	300	300	
Buchan R J	5	1,500		1,500	Greyeyes P E	5	234	234	
Buchanan R	60	110		110	Greyell R	60	925	925	
Burgess L	25	668	668		Grisdale R	5	182		182
Burke E	60	125		125	Gors-Luis A	60	563		563
Burns Z	5	75		75	Gryba W	1	500		500
Caldwell R A	60	150		150	Guimond L	5	1,000		1,000
Cannon J P	5	1,014		1,014	Hall R	5	800	800	
Carmeli E	5	26	26		Hanscome C	60	150		150
Carothers L	5	500		500	Harris D	60	150		150
Carruthers J A	60	141	141		Harrold R	65	500		500
Castleman J E	5	500		500	Hastings L	5	79	51	28
Chiefmoon K	5	190		190	Hartley J	60	100		100
Clakre K	5	50	50		Hicknell M	5	303		303
Clark J	60	211	211		Hiscock E H J	60	300		300
Clement W R	5	500		500	Hodgkinson R	25	87	87	
Cole G	60	300	300		Holmes J	60	30		30
Cook E	25	2	2		Hornal R	25	75	75	
Copen S	60	120	120		Hunter F	5	73	73	
Corrigan A	60	600	600		Hussey P	60	200		200
Courchene R	5	155	155		Iahitail M L	5	116		116
Courdain G	60	400		400	Ilisitik K	5	570		570
Courtlay Y	65	125		125	Innes R	60	300	300	
Crandall L M	5	300		300	Jacobs D	60	100		100
Croucher B	60	150		150	Jacobson P	60	154	154	
Cullen J	60	69		69	Jacques R L	65	553	428	125
Daniels R P	5	64		64	James N	5	342	342	
Davison G M	60	200		200	Janz B	25	15	15	
Dawe N	60	100		100	Jeffrey C	60	153	153	
Debain M	65	125		125	Jock D	60	300	300	
Decou W	65	125		125	Johnston C	60	1,000	1,000	
Delaney D	60	400		400	Johnston C	60	450	450	
Delorme G A	5	232	232		Johnson D	60	140		140
Demers D	65	400		400	Jones P	5	263	263	
Dervin F	60	100	100		Jones R	5	175	175	
Dewatt W	60	5		5	Joseph R F	5	350	350	
Diechman H	60	150		150	Jourdain G	65	400		400
Dionne L	60	410		410	Jourdain S	5	300		300
Dionne M	65	400		400	Julien A	5	500		500
Dolbec L	65	125		125	Kelly F	5	4,527		4,527
Donaldson I	60	150	150		Kelly P	5	1,454	1,454	
Doore J	5	3		3	Kemper B	25	100	100	
Dowdell L A	60	300		300	Kennedy T	25	275	275	
Dreauer F	5	364		364	Kenora District Trust Account	5	33,758	33,758	
Dufour G	5	180		180	Kepke K	25	150	150	
Dunphy F	60	200		200	King P	5	483		483
					Kirbey R	60	100		100

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					Nimmo K	5	91	91	
Kirkpatrick M	5	300	300		Noseworthy J	60	300		300
Kisugak M	25	200	200		Nothing W B	5	497		497
Kitchen D	60	250	250		Olson S	5	200	200	
Kovacs T	60	143	143		Ormerod A	65	680	680	
Kruse M	5	167	167		Packo M	5	178		178
Kun S	60	175	175		Paul R	5	305		305
Kwasnecha A	60	300	300		Paul W	5	248	148	100
Labbate L	60	255		255	Pederson R	25	287	287	
Lacosse F	5	500	500		Penticlchuk M	5	300	290	10
Lafleur C	60	200		150	Peter D	60	100		100
Lafleur Y	60	349	349	200	Pfisterer W	25	500	500	
Lalonde H	65	400		400	Phillips E	5	875		875
Landreville F	65	640	640		Pitts R E	5	357	357	
Lange P	65	125		125	Poapst M A	5	4		4
Laroche J	60	150		150	Porteous M	65	125		125
Lebeuf J C	60	150		150	Portvin A	60	750		750
Leeson B	5	37		37	Powell L	5	4		4
Leger G	65	125		125	Prat T	60	800		800
Lepage C	25	22	22		Prefontaine L	5			
Lewis R	60	201		201	Prince Albert District Trust Account	5	560		560
Lieff B C	60	24		24	Prince Albert District Trust Account	5	165		165
Lisk G	5	350		350	Proulx M	65	125		125
Littleleaf J	5	225		225	Quasa P	25	500	500	
Loewen D	60	260	260		Quirke A	25	41		41*
Longjohn J	5	5		5	Ramsay B	60	200		200
Malfair J R	60	300		300	Raymer J C	5	522	522	
Malis R P	60	500		500	Readman R W	5	750		750
Manning W	60	250		250	Reeves W	25	496	438	58
Manyhead S	5	7		7	Rice N	5	50	50	
Marios R	60	980	980		Richard L	60	57	57	
Martineau R	65	850		850	Riddle G	5	500	500	
Masyk W J	60	300		300	Rindi E	60	200		200
Mattern M	5	250	250		Risi C	65	125		125
Meis S	60	1,200	1,200		Roach J	5	42		42
Meke J	60	247		247	Roberts R	60	100		100
Metatawabin A	5	162		162	Robin C	60	350	350	
Millette F	60	800		800	Robinson L	5	3		3
Mitchell E	25	275	275		Robinson W	5	75	75	
Mitchell R B	60	500		500	Rogers K J	60	306	306	
Monastyrski T J	60	150		150	Ronan S	5	200	200	
Moore I	5	2,000	2,000		Rook P	60	700	700	
Morgan B	5	1,000	1,000		Ross G T	5	463	463	
Morrison R	25	125	125		Ross R	60	150		150
Mouncey R	60	200		200	Rouse J	60	150		150
Moyle F	65	400		400	Roy R	60	350	350	
Murtha M	60	100		100	Roy R	60	36		36
Myers G	60	210		210	Royer R	5	200	200	
MacFarlane G	60	378	378		Rutherford G	60	150	150	
MacMillan D	60	2		2	St Amant N	5	200		200
McArthur J	5	700	700		Saver E	5	350	350	
McClellan G S	5	164	164		Schmidt J	60	150	150	
McCorry H J	60	327	327		Schorn E	25	275	275	
McCrea	60	150		150	Schuler D	25	100	100	
McCullough A	60	487	487		Searth T	60	100		100
McFarlane J	5	400		400	Seel K	60	280	280	
McGill F	60	250		250	Sharkey W A	5	456	456	
McKay H	5	270		270	Siegfried J	60	230	230	
McKay L	5	200	200		Simpson M A	60	200		200
McKnight G A	60	150		150	Skabar E E	5	250	250	
McLachlan D A	60	200		200	Skelding B	5	33		33
McNeil I	60	16	16		Slack S	5	150	150	
McMorrow H	5	200		200	Slakat A	1	1,500		1,500
McNeil R	60	550		550	Smith A	25	300	300	
McPhail E	5	487	487		Smith B C	60	100		100
Nabigon E	60	257		257	Smith G	5	570		570
Nahancee T	5	250		250	Smith K	5	524		524
Nakamura P A	60	100		100	Snowden J	5	800	800	
Nakina District Trust Account	5	33,272		33,272	Snowden J A	5	250		250
Nakogee J B	5	407		407	Social Assistance Program	5	53,000	53,000	
Nakrieko D	60	150		150	Soucy M	60	150		150
Napaljinga N	5	528	528		Sparks O	5	8		8
Naysmith J	1	500		500	Spence M	5	631		631
Nelson O	5	2	2		Stadnyk A	60	100		100
Nicholson J D	5	924		924	Stagg J	5	5,600		5,600
					Stewart C	5	80		80
					Street D	60	100		100

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded									
Sullivan C.....	60	51		51	Hammond R M.....	1	350	350	
Sutherland M.....	5	1			Houle Y.....	5	153		153*
Suzuki N.....	5	33	33	1	Hughes R M.....	1	2,000	2,000	
Swannack J.....	60	135	135		Johnson R.....	1	1,680		1,680
Swannack J.....	60	350	350		Johnson R J.....	1	700	700	
Tayara M.....	5	570		570	Johnston W W.....	1	51	51	
Tetu H.....	60	200	200		Kelly J.....	1	41	41	
Theriault A.....	25	500	500		Kingsbury E Y.....	1	300	300	
Thomson P A.....	60	400		400	Kuntz D.....	1	450	450	
Thurston G.....	5	100	100		Langis S.....	1	265	265	
Timmons F.....	60	280		280	Lomas A.....	1	27	27	
Tlingit/Haida.....	5	4,834	4,834		McCaskill.....	1	2,500	2,500	
Towndrow J.....	60	21	21		McDonald.....	1	2,500	2,500	
Tracy D.....	5	41	41		Miner W M.....	45	8,000	8,000	
Traverse W.....	5	380	230	150	Mitchell P.....	5	19	19	
Traviss B.....	5	169	169		Morehen J A.....	1	1,680	1,680	
Tremblay L.....	65	110		110	Moxon J N.....	1	17	17	
Tuccaro S.....	5	200	200		Neidy S.....	40	348		348
Turnbull W C.....	60	500		500	Noble R.....	1	221		221
Turner W.....	5	400	400		O'Connell N.....	45	8,000	300	7,700
Turton D.....	5	100	100		Poma L.....	1	650		650
Vandale G.....	5	600	600		Poulin H.....	1	500	500	
Van Deyenbode N.....	60	25	25		Pybus W G.....	1	1,554	1,554	
Veinot B J.....	5	400	400		Saberton R B.....	1	56	56	
Veitch J.....	5	300	300		Seguin M.....	1	1,700	1,700	
Verburg K.....	60	50		50	Siman A J.....	1	3,003	3,003	
Vien L.....	60	525		525	Sirrs R D.....	1	10	10	
Walker K M.....	5	325		325	Smith W.....	1	23		23
Wallace F.....	60	285		285	Sotvedt J.....	1	36		36
Wallenius A.....	5	50		50	Tousignant A.....	1	650		650*
Warner R.....	5	775		775	Tremblay C.....	1	58		58
Warner R.....	5	400		400	Tucker E C.....	1	2,000	2,000	
Watt E.....	25	479	479		Uthhoff J C.....	1	450	450	
Watts J.....	60	250		250	Vazquez C.....	1	4,822	4,822	
Weick E.....	25	340	340		Watson M B P.....	1	1,078	1,078	
Wesley G.....	5	235		235	Watt A R.....	1	150	150	
Wesley N D.....	5	69		69	Wilson K G.....	1	600	600	
Wesley X.....	5	7		7	Wood F I.....	1	3,266		3,266
Whitburn J.....	5	4		4			69,261	49,720	19,541
Whytock K.....	60	100		100	Statistics Canada				
Will E J.....	60	9	9		Belanger A.....	70	320	320	
Wilson W.....	5	250	250		Bishop K.....	70	230	230	
Worme V.....	5	60	60		Boudreau L L.....	70	90	90	
Yeates G.....	60	360	360		Boyce B.....	70	100	100	
Youn P.....	60	546		546	Caissy J B.....	70	105	105	
Youngman R A.....	5	150		150	Carr R.....	70	375	375	
Zettergren L.....	5	600		600	Charron C.....	70	236	236	
		240,617	139,244	101,373	Côté C J.....	70	100	100	
					Depeyre M L.....	70	110	110	
INDUSTRY, TRADE AND COMMERCE					Friend A.....	70	200		200
Armour D.....	1	799		799	Hagborg R.....	70	100	100	
Bennett O.....	1	579	579		Highfield G.....	70	100	100	
Blake R.....	1	29	29		Hunton M.....	70	575	575	
Blanchard P G.....	1	11	11		Janega P.....	70	200	200	
Brown R C.....	1	150	150		Kralt J M.....	70	62	62	
Campbell M J.....	1	1,400		1,400	Lefebvre D E.....	70	650	650	
Carr A G.....	1	6	6		Lowe R.....	70	110	110	
Casey A.....	1	135		135	Lys P.....	70	410	410	
Clendenning D.....	1	200	200		MacKinnon J.....	70	194	194	
Colpitts M J.....	1	501	501		Malette R.....	70	195	195	
Dingledine P.....	1	650	650		McCrea R.....	70	275	275	
Donaghy J F.....	1	50	50		Moir D.....	70	545	545	
Eastham P E.....	1	1,000	1,000		Moore J P.....	70	200	200	
Feir J A.....	1	183		183	Nieman L.....	70	600	600	
Flynn P.....	1	3,000	3,000		Page W S.....	70	7	7	
Fromow D L.....	1	32	32		Parisee R Y.....	70	220	220	
Gagosz B.....	1	794	794		Payant A.....	70	200	200	
Gillespie G.....	1	512	39	473	Proulx P.....	70	543	543	
Gladu R.....	1	28	28		Rodrigue G G.....	70	90	90	
Gosselen P.....	1	1,500	1,500		Rouillard L.....	70	498	498	
Greenlaw K W.....	1	6,000	6,000		Sauvageau F C.....	70	100	100	
Guy H.....	1	1,600		1,600	Scott H.....	70	100	100	
Hail J L.....	1	194	28	166	Searle R W.....	70	750	750	
					Sharland K M.....	70	250	250	
					Simon H.....	70	3,171		3,171
					Smith M.....	70	200	200	
					Swain L.....	70	110	110	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded					LABOUR				
Statistics Canada—Concluded					B C Dept of Public Works	1	15,000		15,000
Theriault R J	70	662	662		Bury J	1	1,029		1,029
Torrance A	70	130	130		Harris W A	WC	200	200	
Trudel R P	70	250	250		Hodges J	WC	250	250	
Turner R	70	300		300	Holden J	WC	380	380	
Viik A	70	695	695		Kot J	WC	200	150	50
Young R E	70	100	100		Laframboise H	WC	4	4	
		14,558	10,787	3,771	McAttee J	1	600	600	
					Mainwaring J	1	3,603		3,603
					Manitoba Dept of Labour	1	10,000		10,000
					Marcoux A	1	10,000		10,000
					Pichette G	WC	400		
					Post Office	1	7,500	7,500	
					Seed A	WC	50	50	
					Shelest A	WC	50		50
							49,266	9,534	39,732
JUSTICE					MANPOWER AND IMMIGRATION				
Amerasinghe C A	100	350	350		Adams B	5	400		400
Belisle A S	30	800	800		Armitage J M	1	147		147
Bisson C	303	800		800	Audet A	5	600		600
Bluteau A	100	580		580	Auger A	5	10		10
Butler A S	100	200	200		Aylward R	5	100		100
Cattanach A A	302	936		936	Azulay B	15	1,084		1,084
Chouinard J	303	3,598		3,598	Bains C	5	100		100
Collier F U	302	641		641	Baocchi A	5	50		50
Coomeraswamy A M	100	1,000	1,000		Barbeau N	15	700		700
Decary R G	302	2,267		2,267	Beaulieu T	1	758		758
Dompierre M	30	500	500		Beaulne J C	15	300	261	39
Drapeau M	100	1,200	1,200		Beirnes R	15	500		500
Elton T	25	250	250		Bissett J B	15	600		600
Evernden B R	100	200	200		Blyth D W	15	198		198
Ewaschuk E G	100	243		243	Boehme I	5	700		700
Fainstein D	100	1,000	1,000		Borer L E	15	470		470
Friesen D	100	50	50		Borer L E	15	450		450
Froomkin S M	100	4,869		4,869	Bowell C J	1	500	500	220
George G	100	750		750	Boychuk D	5	3,000		3,000
Groves K	100	50	50		Boyko K	1	400		400
Heald D V	302	2,673		2,673	Bradley D	15	60	60	
Heinriche W	100	550	550		Brand E	15	9		9
Jacob T J	303	3,713		3,713	Braunworth G E	15	235		235
Johnson T	100	40	40		Brazukas P T M	15	90		90
Kelly J H	100	379		379	Breton G	5	484		484
Kinnear M M	100	500	500		Browne T	5	50		50
Labonte G J	100	130	130		Bryce R	15	670		670
Lasvergna-Gremy I	25	150		150	Bufe K	15	650		650
Leadbeater A	25	100	100		Bufe K	15	180		180
Ledain G F	100	10	10		Bullock D	1	900		900
Loiselle P	100	600	600		Campbell W J	15	280		280
Long J B	302	356		356	Champion B	5	150		150
Mahoney P M	100	450	450		Chiquette L	5	70		70
Malette P	302	789		789	Chrétien M	15	74		74
Marceau L	25	100	100		Clark D L	5	47		47
Marvin C	303	600		600	Clarke E	1	50		50
Mayrant A	100	200	200		Cohen S W	5	600	600	
Murphy D P	100	270		270	Coles R	15	502	502	
Overell W R	31	3,007	3,007		Condlyffe P	1	350		350
Pennington A C	100	435	435		Connolly P	5	2,000	311	1,689
Phelps M	100	200	200		Cook A K	5	75		75
Power J R	302	1,427		1,427	Copenance R	5	80		80
Pratte L	31	600	600		Copenance R	5	300		300
Procuik A W	100	500		500	Copenance R	5	300		300
Purdy B	100	200	200		Cossette R	5	500		500
Reid E M	100	200	200		Coulombe M	5	31		31
Ruskin W	100	2,000	2,000		Coutts P	1	100		100
Scollin J A	100	200		200	David J F	5	200		200
Segal B D	303	2,179		2,179	Day M L	15	126		126
Sinclair W R	100	250	71	179	Debassage M V	5	130		130
Solberg D	100	100	100		DeHernandez C	15	465		465
Sommerfeld S F	31	400	400		Dennis R K	15	281	281	
Taylor D E	100	1,200		1,200	Deraiche R	5	450		450
Tetro P B	100	525		525	Desroches L	5	160		160
Thompson R	100	385		385	Diduck M	15	250		250
Troop P	302	1,774		1,774	Dobney R	5	125		125
Urie J J	302	2,277		2,277					
Walsh A M	100	1,000		1,000					
Webster J	100	213		213					
Whitehall I G	100								
		52,551	15,493	37,058					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
MANPOWER AND IMMIGRATION—Continued					Linton R E	15	627		627
Dobney R	5	123		123	Long D	15	400		400
Dobney R	5	22		22	Lundy R	15	560		560
Dorian J M	15	300		300	Lundy R	15	83		83
Dugas G	15	650		650	Lygo D C	15	577	577	
Duncan J M	15	10	10 ⁽¹⁾		Maffree G K	15	219		219
Dunne P T	15	50		50	Marsh G	5	110		110
Dyck R N	15	76		76	Martens A	15	1,100		1,100
Dyke B	5	200		200	McConnell B T	15	690		690
Elku S J	15	100		100	McDermott M E	1	147		147
English H J	15	1,100	1,100		McDonald R L	5	393		393
Enmark W A	5	10		10	McElree G W	20	100	100	
Epp P	5	50		50	McLean A D	5	239		239
Evans R	1	650	650		McNab D	5	23		23
Farr M	5	370		370	McQuillan J B	15	1,484		1,484
Farrell R	5	100		100	McQuillan J B	15	263		263
Faubert D	5	300		300	Meilleur C	15	75		75
Faubert D	5	300		300	Meilleur J R	5	250		250
Faubert D	5	300		300	Miller D	15	200	200	
Fleat J D	1	30		30	Mitts G G	5	495		495
Flood K	15	43	43		Molloy M J	15	1,297		1,297
Forgeron R	1	1,000		1,000	Monger I	15	865		865
Franchiseville C C	5	350		350	Moran L	5	250		250
Free W	5	140		140	Mulcaster R	5	304		304
Gallagher Y	5	136		136	Mulcaster R	5	338		338
Garda S	5	575		575	Murphy F	5	17		17
Gardiner B	5	500		500	Murray A	5	1,000		1,000
Gates R	1	102	102		Nault G	5	240		240
Gaudet D	5	220		220	Nelson R	5	100		100
Gaudie W	5	75		75	Neuville H	15	250		250
Gelinas M	5	198		198	Nicholas L C	5	25		25
Girard R	5	150		150	Nicholson J E	20	1,500	1,500	
Godslave D	1	100		100	Nicholson J E	20	99		99
Graham L	5	520		520	Norris J V	15	158	158	
Gras-Benard H	1	216		216	Norris M	5	250		250
Gravel J A	5	6	6		Norris M	5	250		250
Greg D	15	675		675	Norris M	5	225		225
Griffiths S R	5	510		510	Norris M	5	200		200
Gwilliam L M	5	45		45	Novak D	15	301		301
Harris B	5	350		350	O'Brien J	5	100		100
Harvey K	5	150	150		O'Connell B	15	300		300
Hayton I	5	299	299		O'Connor J C	1	49	49	
Healey J	15	400		400	O'Grady J	15	250		250
Healy I	15	100	100		Ogrodnick L R	5	235		235
Healy I	15	480		480	O'Hearn	5	9		9
Healy I	15	525		525	Ormston J M	15	470		470
Higgs J S	15	500		500	Ormston J M	15	450		450
Hodder K	5	200		200	Orr R	1	120	120	
Howe R G	5	10		10	Pace E	15	500		500
Hrychok S	5	100		100*	Palmer G E	15	470		470
Hudson Y	5	260		260	Park M	5	62		62
Irwin H	5	25		25	Pastore G	5	135		135
Jackson D	5	500		500	Paul J	5	13		13
Jackson D	5	600		600	Paule F P	15	350		350
Jellison E	5	128	128**		Peryer S S D	15	465		465
Johnson P	5	100		100	Peters J	5	300	206	94
Kahane B	5	500		500	Piche D	5	30		30
Kaufman L	5	45		45	Present E J	15	309	309	
Kaufman L	5	35		35	Pretty N	5	90		90 ⁽¹⁾
Kaufman L	5	65		65	Qitsualik R	5	305		305**
Kemper K	5	400		400	Rafferty M J	15	125	125	
King D	15	125		125	Rankin I	15	777		777
Kirkness R	5	300		300	Rankin I	15	331	331	
Klassen A	5	250		250	Renaud B	15	719		719
Klassen A	5	100		100	Roberts P	15	500		500
Krisca A	5	25		25	Robertson R	5	299	299	
Lahey R	20	60	60		Robertson D	5	225	225	
Langlois L	5	64		64	Roch P	5	2,272		2,272
Lanthier H	5	160		160	Rochburn W	5	50		50
Lapointe P	15	396		396	Rosove B D	1	233	233	
Laurin P	5	400		400	Rosove B D	5	150	150	
Lawrence R	15	600		600	Ross H	5	280		280
Lebane J C	15	407		407	Royer G	5	137		137
Lefebvre R	5	50		50	Ryan J	15	474		474
Lemieux J	5	181		181	Ryan T	15	389	389	
Levesque M	5	350		350	Samson P	15	162		162
Linder W A F	5	25		25	Sawyer D	5	220		220
					Schlamp P	5	175	175	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
MANPOWER AND IMMIGRATION—Concluded									
Schroh G P	15	135		135	Cheecho L	15	150		150 ⁽²⁾
Scott S B	15	470		470	Cheecho S	15	100		100 ⁽²⁾
Scott S B	15	450		450	Cheezo J	15	660		660 ⁽²⁾
Selle P	15	475		475	Chevron B	45	219		219
Seywerd H	15	150		150	Cotter M	45	200	200	
Sharp J	5	1,317		1,317	Cousineau B	15	75		75 ⁽²⁾
Sheppard K	1	25		25	Dimitroff D	15	300	300 ⁽²⁾	
Sims G	5	200		200	Dussault A	15	300		300 ⁽²⁾
Skreptiak M	5	200		200	Fraser R	15	250 ⁽²⁾		429
Smith G B	15	1,500		1,500	Fronmann K	45	429		429
Smith W	15	725	725		Goulet G A	15	187		187 ⁽²⁾
Sosiak D	15	1,200		1,200	Hewson R T	15	3,000		3,000 ⁽²⁾
Stall M	15	117		117	Houghton D	15	20	200 ⁽²⁾	
Steel S M	5	75		75	Hurley R	15	30		30 ⁽²⁾
St Hilaire A	1	271		271	Ipeelee H	15	100		100 ⁽³⁾
Stupac B	15	205		205	Isaac B	15	60		60 ⁽²⁾
St Jacques N	5	1,324	1,324		Kebokee C	15	50		50 ⁽²⁾
Surville J	20	100		100	Keokoe A	15	65		65 ⁽²⁾
Tate B	5	180		180	Lalonde M	45	75	75	
Theriault J	5	225		225	Leblanc A	45	600	600	
Thistle B	5	150		150	Lemay D	1	54	54	
Thistle B R	1	150		150	Ningevange P	15	350		350 ⁽²⁾
Thistle B R	1	75		75	Olson B	45	5		5
Thistle B R	1	75		75	Paquette S	15	500		500 ⁽³⁾
Timonin I	20	500		500	Rafter M	45	100	100	
Timonin I	20	300		300	Sharp R	15	500	500 ⁽²⁾	
Timonin I	20	200		200	Sibley A	45	350		910
Timonin I	20	200		200	Smith P	15	350		75 ⁽²⁾
Tremblay D	5	150		150	Sutherland J	15	75		600 ⁽²⁾
Tremblay F	5	229		229	Tessier H	15	600		100 ⁽²⁾
Tripodi G	15	591		591	Tourillon M P	15	100		400 ⁽²⁾
Trottier F	5	33		33	Tuffy J	15	400		65 ⁽²⁾
Trousdale L	5	75		75	Wapachee A	15	65		171 ⁽²⁾
Tulugah D	5	1,400		1,400	White C	15	171		
Turene D	5	175		175**	White D	45	100	100	
Turner T R	15	100		100	Widdicombe D	15	300		300 ⁽³⁾
Vanderguard W	15	200	200		Wynne M	15	75		75 ⁽²⁾
Veighill M	1	240	240		Young P	45	200	200	
Vézina F	15	700		700	Yzerman R	45	575	575	
Vinokur D S	15	470		470			12,411	3,604	8,807
Vinokur D S	15	450		450	NATIONAL REVENUE				
Volkening W J	15	125		125	Customs and Excise				
Wales R A	5	30		30	Dufour L	1	464	464	
Walker H F	5	15		15	Evans J B	1	100	100	
Whitehead G E	15	100	100		Laverdure F	1	250		250
Wilcox D	5	750		750**	Marcel G	1	382		382
Wilson A	5	14		14	Panetta D	1	385		385
Witiw D D	5	445		445	Perron O	1	170	170	
Wright A H	15	430		430	Sawyer E	1	600		600
Wright L R	5	43		43	Vezina F	1	500	500	
Zazulak P	5	82		82			2,851	1,234	1,617
Zazulak P	5	79		79	Taxation				
Zirpdai H	15	700		700	Stepney E L	5	29		29**
Zirpdai H	15	200		200	POST OFFICE				
		88,982	13,547	75,435	Abbott K W	1	53		53
NATIONAL DEFENCE					Abbott S	1	56		56
Blake A H	1	718		718	Adam J H A	1	232	232	
Gamble R H C	1	220		220	Adams A G	1	43		23
Hikoski R M	1	581		581	Adhead J W	1	26		26
Squires L P	1	112		112	Agostino S	1	46		46
Wallace J F	1	361		361	Aishford T B	1	175	175	
Wall B I P	1	144		144	Alary J E J	1	350	350	
Walton V J	1	1,002		1,002	Albridge D J	1	54		54
Willis W H	1	2,250		2,250	Alexander J R	1	209		209
		5,388	5,388		Allan F R	1	500		500
NATIONAL HEALTH AND WELFARE					Allard G	1	51		51
Alexander A	15	19		19 ⁽²⁾	Allison A	1	60		60
Allen S	15	200		200 ⁽²⁾	Amiro K D	1	56		56
Beauregard T	15	200		200 ⁽²⁾	Amos P J	1	300		300
Belanger P	45	322		322	Anderson A	1			
Birch D	15	75		75 ⁽²⁾					

SECTION 31(4)—Continued

Charged to				Settled in				Charged to				Settled in			
Name	Vote	Amount	1978-79	Name	Vote	Amount	1978-79	Name	Vote	Amount	1978-79	Name	Vote	Amount	1978-79
		\$	\$			\$	\$			\$	\$			\$	\$
POST OFFICE—Continued															
Anderson D	1	13	13	Blackford G M	1	31		Blackford G M	1	31		Blackford G M	1	31	
Anderson R W	1	50		Blair R	1	300		Blair R	1	300		Blair R	1	300	
Anderson S M	1	52		Blake D	1	100	100	Blake D	1	100	100	Blake D	1	100	100
Andrec J I	1	42		Blogg J N	1	54		Blogg J N	1	54		Blogg J N	1	54	
Andrews G W	1	19		Blouin L R	1	532		Blouin L R	1	532		Blouin L R	1	532	
Angeli G J	1	17		Blythe C D	1	24		Blythe C D	1	24		Blythe C D	1	24	
Angelus F	1	150	132	Bodanis G	1	46		Bodanis G	1	46		Bodanis G	1	46	
Apiok D A	1	24		Boehmer W	1	274	274	Boehmer W	1	274	274	Boehmer W	1	274	274
Arbour J C P	1	332		Bogdanski R T	1	60		Bogdanski R T	1	60		Bogdanski R T	1	60	
Ardron L C	1	52		Bonang C T	1	200		Bonang C T	1	200		Bonang C T	1	200	
Armstrong J T	1	54		Bohemier J M	1	3,300		Bohemier J M	1	3,300		Bohemier J M	1	3,300	
Armstrong P W	1	126		Boileau G	1	900	900	Boileau G	1	900	900	Boileau G	1	900	900
Arsenault I J	1	35		Boily D	1	207	207	Boily D	1	207	207	Boily D	1	207	207
Arsenault T J	1	52		Bolduc J P	1	1,050		Bolduc J P	1	1,050		Bolduc J P	1	1,050	
Arthur J H	1	45		Bonin J G	1	606	606	Bonin J G	1	606	606	Bonin J G	1	606	606
Ashley O J	1	201		Bonnano S C	1	400	400	Bonnano S C	1	400	400	Bonnano S C	1	400	400
Astolfo	1	31		Booker S J	1	13		Booker S J	1	13		Booker S J	1	13	
Athival D S	1	246	246	Booth P	1	75		Booth P	1	75		Booth P	1	75	
Athwal H S	1	355	355	Borg V	1	46		Borg V	1	46		Borg V	1	46	
Atin H L	1	92		Borsos P	1	145		Borsos P	1	145		Borsos P	1	145	
Auclair A R C	1	250		Bosher R H	1	9		Bosher R H	1	9		Bosher R H	1	9	
Aucoin W	1	65		Bouchard A	1	94		Bouchard A	1	94		Bouchard A	1	94	
Auld N J	1	500	500	Bouchard C	1	250		Bouchard C	1	250		Bouchard C	1	250	
Austin V B	1	40		Bouchard C	1	300		Bouchard C	1	300		Bouchard C	1	300	
Autotte A	1	900	900	Bouchard J	1	5	5	Bouchard J	1	5	5	Bouchard J	1	5	5
Avery W G	1	36		Bouchard J G	1	630		Bouchard J G	1	630		Bouchard J G	1	630	
Badams W	1	54		Bouchard J R C	1	200		Bouchard J R C	1	200		Bouchard J R C	1	200	
Babin R I	1	253		Bouffard G	1	175	175	Bouffard G	1	175	175	Bouffard G	1	175	175
Baker J D	1	56		Boulais M	1	255		Boulais M	1	255		Boulais M	1	255	
Baker J L	1	9		Bourgeois J R	1	290	290	Bourgeois J R	1	290	290	Bourgeois J R	1	290	290
Balyk E	1	49		Bourne P J	1	56		Bourne P J	1	56		Bourne P J	1	56	
Balzan C	1	52		Bourque G	1	78	78	Bourque G	1	78	78	Bourque G	1	78	78
Baran M H	1	24		Bouvier A	1	750		Bouvier A	1	750		Bouvier A	1	750	
Barber D F	1	50		Bower W G	1	23		Bower W G	1	23		Bower W G	1	23	
Barby R M	1	200	200	Boys J D	1	58		Boys J D	1	58		Boys J D	1	58	
Barker P S	1	115		Brady M A	1	56		Brady M A	1	56		Brady M A	1	56	
Barkhouse E R	1	50		Bragan A R	1	21		Bragan A R	1	21		Bragan A R	1	21	
Barlow D G	1	16		Bragan T G	1	51		Bragan T G	1	51		Bragan T G	1	51	
Barnes G B	1	2		Brandt E L	1	151		Brandt E L	1	151		Brandt E L	1	151	
Barrens M	1	157		Brazeau T	1	192		Brazeau T	1	192		Brazeau T	1	192	
Barrett A E	1	60		Brent D	1	138		Brent D	1	138		Brent D	1	138	
Barry R T	1	39		Brianpton R R	1	290	290	Brianpton R R	1	290	290	Brianpton R R	1	290	290
Bartello A C	1	60		Brière N	1	300	300	Brière N	1	300	300	Brière N	1	300	300
Bartlett B G	1	11		Bright E R	1	55		Bright E R	1	55		Bright E R	1	55	
Bartlett R G	1	9		Brisebois M A	1	500		Brisebois M A	1	500		Brisebois M A	1	500	
Basilone J	1	3		Brisson J C	1	580		Brisson J C	1	580		Brisson J C	1	580	
Baspaly T	1	107	107	Bristow J E	1	60		Bristow J E	1	60		Bristow J E	1	60	
Baxter A M	1	250		Brooke W	1	110		Brooke W	1	110		Brooke W	1	110	
Beally R W	1	30		Brooks E J	1	35		Brooks E J	1	35		Brooks E J	1	35	
Bean W H	1	65		Brooks R W	1	152		Brooks R W	1	152		Brooks R W	1	152	
Beattie M J	1	50		Brown A F	1	12		Brown A F	1	12		Brown A F	1	12	
Beaudoin F Z	1	28		Brown D G	1	31		Brown D G	1	31		Brown D G	1	31	
Beaulieu J	1	600		Brown E R	1	42		Brown E R	1	42		Brown E R	1	42	
Beaulieu R	1	500		Brown J	1	54		Brown J	1	54		Brown J	1	54	
Bekal K	1	400		Brown L B	1	13		Brown L B	1	13		Brown L B	1	13	
Bélanger A	1	11	11	Brown R	1	257		Brown R	1	257		Brown R	1	257	
Bell P J	1	50		Brown R	1	100		Brown R	1	100		Brown R	1	100	100*
Benjamin L E	1	119		Brown R E	1	48		Brown R E	1	48		Brown R E	1	48	
Benn D W	1	3		Brown T A	1	50		Brown T A	1	50		Brown T A	1	50	
Bennett R	1	540	540	Brown T A	1	20		Brown T A	1	20		Brown T A	1	20	
Benoit J P	1	1,056		Brown T J	1	43		Brown T J	1	43		Brown T J	1	43	
Beresford R H	1	49		Brown T W	1	591		Brown T W	1	591		Brown T W	1	591	
Bernada A T	1	59		Browne J P	1	52		Browne J P	1	52		Browne J P	1	52	
Bernier J G	1	383		Bruce F	1	58		Bruce F	1	58		Bruce F	1	58	
Berthiaume A	1	900		Bruneau H L R	1	485		Bruneau H L R	1	485		Bruneau H L R	1	485	
Best E	1	31	31	Brunet L J J	1	301		Brunet L J J	1	301		Brunet L J J	1	301	
Bevacqua A	1	25		Brunish L	1	100		Brunish L	1	100		Brunish L	1	100	
Bihus G M	1	96		Brunning R	1	21		Brunning R	1	21		Brunning R	1	21	
Billington R E	1	50		Bruyère J R R	1	48		Bruyère J R R	1	48		Bruyère J R R	1	48	
Bion S C	1	30		Brzaj S	1	990	990	Brzaj S	1	990	990	Brzaj S	1	990	990
Biron G	1	1,320		Buckley W M	1	5		Buckley W M	1	5		Buckley W M	1	5	
Bishop D F	1	2		Budd C E	1	250		Budd C E	1	250		Budd C E	1	250	
Bishop N D	1	17		Budny R	1	41		Budny R	1	41		Budny R	1	41	
Bissell A H	1	62		Burgess L T	1	50		Burgess L T	1	50		Burgess L T	1	50	
Black R A	1	239		Burgess R M	1	43		Burgess R M	1	43		Burgess R M	1	43	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
POST OFFICE—Continued					Colley G	1	50		50
Burke A	1	59		59	Colley W E	1	200		200
Burke J D	1	7	7		Collin J P W	1	295		295
Burnell J E	1	42		42	Collins J C	1	49		49
Burrell W J	1	51		51	Collins J M	1	56		56
Burroughs F D	1	38		38	Collris I	1	540	540	
Bussey C H	1	800		800	Comartin C E	1	57		57
Butkus E	1	23		23	Comeau D W	1	31		31
Butler J D	1	50		50	Comtois J J L	1	92		92
Butler V R	1	42		42	Comtois J P R	1	6		6
Butt T W	1	50		50	Connors T	1	356		356
Cachia M	1	24		24	Cook A W	1	11		11
Cadeau H J	1	52		52	Coolahan J D	1	32		32
Calderone N	1	6		6	Cooper K C	1	44		44
Cameron G	1	200		200	Cooper R A	1	175		175
Campbell D	1	148		148	Cooper R P	1	50		50
Campbell J H	1	52		52	Cooper R V	1	26		26
Caouette J Y	1	38		38	Cooper S G	1	250		250
Capeland R A	1	150		150	Copeland R A	1	150		150
Cappelletti J B	1	63		63	Cormier L M	1	47		47
Carew N	1	34		34	Cormier R W	1	31		31
Carey W J	1	300		300	Cornish K B	1	23		23
Carney W M	1	30		30	Côté P	45	344		344
Caron J C	1	294	294		Côté P J	1	950		950
Caron J L A	1	200		200	Côté Y R	1	215		215
Caron J P R	1	6		6	Couch R H	1	13		13
Caron J R F	1	558		558	Coulson C	1	32		32
Caron M A C	1	1,148		1,148	Coulter A N	1	31		31
Carson R J	1	26		26	Courchesne J C Y	1	504		504
Carter F C	1	62		62	Couri C	1	473	473	
Carter H T	1	40		40	Courtney A	1	212	212	
Carter W N	1	31		31	Cousins N	1	250		250
Cauche J	1	27		27	Couvell J H	1	38		38
Chalhough G	1	790	790		Cowley B A	1	9		9
Chalifoux R	1	300		300	Cox O	1	200	200	
Chalker D S	1	32		32	Crane J	1	174		174
Chamberland G C	1	86	86		Cranna C A	1	550	550	
Chan B Y	1	181	172		Crickton J W	1	52		52
Chan M H	1	156	156		Crosbie J M	1	47		47
Chapman A W	1	33		33	Crust E G	1	50		50
Chapman C J	1	44		44	Cucin W I	1	11		11
Chapman R R	1	54		54	Cudmore M	1	30		30
Chappell E C	1	33		33	Culkeen C J	1	5		5
Chapple G	1	1,000		1,000	Cummings A J	1	50		50
Charette J P G	1	1,335		1,335	Cummings E B	1	36		36
Charkow S	1	51		51	Cunniffe E	1	256	256	
Charter J M	1	65		65	Cunningham E V	1	52		52
Charters D	1	33		33	Cunningham L	1	3		3
Chen Z L	1	375	375		Cunningham W	1	48		48
Chenier J	1	173		173**	Curie A R	1	50		50
Childs G A	1	42		42	Currie R G	1	48		48
Chilvers T D	1	58		58	Curry C C	1	301	293	
Chong J	1	996		996	Cutajar E E	1	46		46
Chong Y H	1	783		783	Cutelle A	1	2		2
Choo J S	1	34		34	Cutts J E	1	31	31	
Choo P T	1	31	31		Cyr D	1	900		900
Chu J C	1	22		22	Czerwincz J M	1	59		59
Chubey J P	1	45		45	D'Andrea L T	1	41		41
Chuck S	1	48		48	D'Eri M	1	298		298
Ciappara A	1	50		50	Dagenais J F	1	870		870
Cieczkowski S	1	32		32	Daigle M	1	1,750	1,750	
Clark A T	1	56		56	Daley J W	1	510	510	
Clark D B	1	600	600		Dallard K J	1	4		4
Clarke G E	1	9		9	Dallimore L E	1	42		42
Clarke J E	1	213		213	Dalling W E	1	50		50
Clarke J V	1	16		16	Dalphon R R	1	300	300	
Clarke L J	1	263		263	Daly P E	1	58		58
Claudio J G	1	22		22	Dance L R	1	40		40
Clucas T	1	175	175		Daniel J	1	278		278
Cockburn G D	1	45		45	Daniels J M	1	46		46
Coffey J D	1	46		46	Danniuk P	1	50		50
Colamatto P J	1	3		3	Darby R M	1	200		200
Cole B S	1	41		41	Dasilva C A	1	19		19
Cole F	1	118		118	Daurio M P	1	45		45
Coleman E	1	500		500	Davidson A T	1	32		32
Coles W G	1	44		44	Davidson B D	1	151	151	
Coley P	1	238		238	Davidson R A	1	54		54
Colias J M	1	580	580						

SECTION 31(4)—Continued

Name	Charged to Vote	Settled in 1978-79		To be settled in 1978-79	Name	Charged to Vote	Settled in 1978-79		To be settled in 1978-79
		Amount	\$				Amount	\$	
POST OFFICE—Continued									
Davidson W J	1	24		24	Duoman R	1	146	146	
Davies H F	1	45		45	Duff A J	1	48		48
Davis W A	1	49		49	Duff R M	1	47		47
Davidson B H	1	58		58	Dufour J S	1	1,050		1,050
Dawe H J	1	43		43	Duguay J R	1	660	660	
Day R I	1	22		22	Duguet M F	1	275	275	
De Bellefeuille M	1	600	600		Duhig C B	1	60		60
De Caen L M	1	1,225	1,225		Dukeshire T E	1	6		6
De Tomasso L	1	580	580		Dultin B J	1	300		300
Deadney T A	1	62	62		Dumont C	1	900		900
Dean S H	1	58		58	Duncan K L	1	42		42
Delavigne F A	1	49		49	Dunn S R	1	500		500
Delnick E R	1	250		250	Dunn W L	1	50		50
Delorenzo F	1	32		32	Dupere J R	1	47		47
Denis C A P	1	250		250	Dupont J R	1	634	634	
Dennis R J	1	43		43	Dupuis R	1	700		700
Deonohue P	1	4		4	Dutrizac L J	1	51		51
Desforges J R	1	930	930		Dynak R W	1	95		95
Desjardins J A	1	300	300		Eales H F	1	56		56
Desjardins J L	1	580	580		Earle L E	1	57		57
Desjardins M L N	1	15		15	Easterbrook J D	1	1,050	1,050	
Desjardins R E J	1	300		300	Edmonds W E	1	32		32
Deslauriers C	1	330		330	Edmondson J K	1	67		67
Deslauriers J E	1	250		250	Edmunds D P	1	54		54
Desmarais J G	1	634	634		Eickmeier P F	1	16		16
Desruisseaux J S	1	285	285		Elg R	1	540	540	
Desruisseaux J A S	1	1,168		1,168	Elliott J	1	46		46
Dessureault J G	1	990		990	Emond L	1	1,750	1,750	
Deveson K W	1	30		30	England R E	1	40		40
Devine B D	1	8		8	Esperanza R	1	146	146	
Dewald K B	1	370		370	Ethier J A R	1	660	660	
Dickey W S	1	4		4	Evanow M P	1	28		28
Dickinson L P	1	48		48	Evanowich G A	1	34	34	
Dickler M S	1	3		3	Fagan H	1	60	60	
Digenova M	1	54		54	Fahey G B	1	38		38
Dineley J	1	58		58	Falconi A J	1	350		350
Dinn M J	1	28		28	Farley J C	1	300		300
Dinova J P	1	42		42	Farrer B	1	19		19
Diotte M	1	175	175		Farrugia J	1	45		45
Dipasquale A A	1	16		16	Favreau Y J M	1	430	430	
Dipietro P	1	11		11	Featherstone K	1	106		106
Ditta V J	1	48		48	Felger R C	1	2		2
Dobson R L	1	5		5	Fenech P	1	45		45
Docherty A	1	52		52	Fera E	1	51		51
Docherty A H	1	52		52	Ference J W	1	30	3	27
Dollard W R	1	61		61	Ferguson G M	1	2		2
Dolloff L C	1	3		3	Ferreora V M	1	24		24
Domagaia S W	1	44		44	Field J	1	50		50
Donard F	1	150		150	Filion M	1	2,100		2,100
Donkervoort G	1	21		21	Fillier M	1	36		36
Donnelly C T	1	48		48	Finlayson J W	1	354	354	
Donohue P	1	4		4	Finlayson J W	1	380		380
Dorman A J	1	52		52	Finn K M	1	250		250**
Dorward D	1	261	261		Fitzgerald E	1	35		35
Doss W	1	261	261		Fitzharris F M	1	49		49
Doubt K	1	100		100	Flamand J J J	1	2,250	2,250	
Doucette T	1	250		250	Fleming B D	1	6		6
Dougherty W J	1	52		52	Fleming T E	1	51		51
Douglas G E	1	50		50	Fletcher K W	1	23		23
Dovick L	1	54		54	Fontaine M	1	2,400		2,400
Dowhan R T	1	38		38	Ford G	1	45		45
Dowling F P	1	64		64	Ford G J	1	4		4
Dowling M G	1	48		48	Foresman H W	1	401	401	
Doyle C	1	68		68	Forget B	1	209		209
Doyle E G	1	27		27	Forster K	1	30		30
Draper D	1	72		72	Foster D E	1	369		369
Drossman H W	1	42		42	Foster R	1	299		299
Drouin R	1	4	4		Fournier A J P	1	300		300
Dubany J B	1	52		52	Fournier J F	1	45		45
Dubé J J C	1	180		180	Fournier M J	1	235	235	
Dubé R J	1	700		700	Fournier R	1	300	300	
Dubeau G	1	246		246	Frampton M J	1	22		22
Dubeau S	1	1,750	1,750		Francœur M	1	2,450		2,450
Dubicki P P	1	2		2	Fraser C	1	300	300	
Dubien D	1	1		1	Fraser D D	1	30		30
Dubois J A A	1	60		60	Freid F E	1	200		200
Ducharme D	1	92		92	French M	1	43		43
					Frick V	1	178	178	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
POST OFFICE—Continued					Graham J C	1	111		111**
Frizzell B	1	34		34	Graham K	1	54		54
Fukusaka R M	1	48		48	Graham R	1	100		100
Fultz J G	1	746		746	Graham R	1	250		250
Fung A K	1	30		30	Grant R P	1	29		29
Furlotte R J	1	415		415**	Grant T A	1	60		60
Fyles J E	1	58		58	Gravelle A	1	600		600**
Gadon G J	1	328		328	Graves C A	1	79		79
Gagnon J G M	1	198		198	Gray C	1	52		52
Gagnon M	1	10		10	Gray R	1	350		350
Galea E	1	100		100	Green B G	1	5		5
Galibois M G	1	600	600		Green D L	1	46		46
Gallant B J	1	4		4	Green E C	1	51		51
Galli C J	1	281	281		Green G J	1	52		52
Galvin A P	1	49		49	Green R	1	46		46
Gameson W T	1	35		35	Greenall S	1	410	410	
Garand J A B	1	330		330	Greene N	1	42		42
Garcia J P	1	1,750	1,750		Greene T O D	1	46		46
Gascon Lavoie D	1	250		250	Greenland R G	1	8		8
Gauld J S	1	52		52	Greenslade T J	1	51		51
Gauthier M P	1	21		21	Greenway J R	1	300	300	
Gee H K	1	5		5	Greig D R	1	19		19
Gélinas N	1	300	300		Grierin P	1	250	250	
Gemest M D L	1	250		250	Griffith G C	1	52		52
Gemme A P M	1	335		335	Griffiths P E	1	65		65
George W W	1	46		46	Griffiths R	1	200	200	
Gervais M	1	6		6	Grixti C	1	48		48
Gibson J J	1	50		50	Green H	1	528	528	
Gibson L	1	52		52	Grooves B W	1	60		60
Gideon A	1	400		400	Groves B C	1	41		41
Gifkins R T	1	60		60	Guenette M	1	155		155
Gilbert H	1	25		25	Guertin G W	1	1,550		1,550
Gilbert R G	1	14		14	Guilderson P M	1	347		347
Gilbertson D	1	125		125**	Guillemette R L	1	500	500	
Gillespie B	1	200		200	Guinn J J	1	48		48
Gilmore D	1	30		30	Gulliver M	1	35		35
Gilmore S	1	500		500	Gunn F A	1	54		54
Girard Y	1	1,750	1,750		Gunther J L	1	30		30
Giroux G	1	300	300		Hachey P S R	1	300	300	
Glass M J	1	54		54	Hainsworth D R	1	44		44
Glasser A J	1	11		11	Hall E E	1	790	790	
Glazier G R	1	55		55	Hall H E	1	24		24
Glover H R	1	46		46	Hall M C	1	24		24
Glover J R	1	49		49	Hall M R	1	50		50
Goddard K B	1	52		52	Halliday E G	1	46		46
Godin J G	1	47		47	Halliday H A	1	53		53
Godin M	1	500		500	Halstead S M	1	45		45
Godreau A	1	50		50	Hamashi G	1	48		48
Goetz A L	1	65		65	Hamel J	1	670	670	
Goetz R M	1	46		46	Hamilton A E	1	540	540	
Goetz W D	1	46		46	Hampton R S	1	46		46
Goldie H S	1	48		48	Hancharek M T	1	1,140	1,140	
Goldie J C	1	55		55	Hanijch J J	1	47		47
Gold sack A	1	29		29	Hawley D F	1	52		52
Gonos W	1	32	32		Hantisch D W	1	52		52
Goodlad R	1	14		14	Harber W	1	60		60
Goodman W	1	315	315		Harbin R	1	54		54
Goodspeed B N	1	7		7	Hardy J G R	1	230		230
Goodwin J W	1	21		21	Hardy W A	1	42		42
Goodwin P C	1	50		50	Harkin A D	1	57		57
Gordon J	1	200	200		Harlow F J	1	26		26
Gordon J	1	45		45	Harlow G D	1	48		48
Gorman J K	1	46		46	Harper S	1	5		5
Gorry J D	1	48		48	Harrigan H N	1	65		65
Gorski E J	1	89		89	Harris G A	1	53		53
Gorthy F D	1	53		53	Harris T	1	48		48
Gosselin E J	1	540		540	Harrison D	1	47		47
Gosselin G	1	900	900		Haskett K M	1	14		14
Gott M A	1	76		76	Haslan P D	1	14		14
Gougeon C	1	900	900		Hather A B	1	49		49
Gougeon R	1	900		900	Hather N D	1	46		46
Gould A	1	46		46	Hatley E J	1	50		50
Goulet F	1	250		250	Hawluk R G	1	41		41
Goveia A F	1	125		125	Hawkins H S	1	8	8	
Goyette G R C	1	300		300	Hay D L	1	54		54
Graham C	1	500	500		Hayashi S	1	156	156	
Graham E R	1	2		2	Hayley W	1	34		34
Graham G M	1	56		56	Head R R	1	38		38

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
POST OFFICE—Continued					Jocko G A	1	48		48
Hearn E C	1	6		6	Jodoin L	1	125	125	
Hearn P	1	48		48	Johansen P C	1	15		15
Hébert J F Y	1	507		507	Johnson C	1	150		150
Heinzen S	1	480		480	Johnson K R	1	60		60
Held R J	1	58		58	Johnston A V	1	58		58
Hemond F C	1	290	290		Johnston B	1	540	540	
Hemphill H	1	49		49	Johnston B	1	750	750	
Henault R R	1	97	97		Johnston G D	1	48		48
Henri M G L	1	320		320	Johnston W H	1	35		35
Hepworth J R	1	35		35	Jolibois J P G	1	750		750
Hestford G	1	52		52	Jolly I	1	734		734
Hewitt W W	1	1		1	Jones L L	1	38		38
Hicks E R	1	179		179	Jones L M	1	725	725	
Hildreith G J	1	2		2	Jones L R	1	46		46
Hill C	1	250		250	Jones M J	1	44		44
Hill J W	1	65		65	Jones R L	1	42		42
Hill R	1	19		19	Jourdain M	1	235	235	
Hillard F W	1	23		23	Judd J	1	180		180*
Hiltz L	1	282		282	Julien J D	1	28		28
Hirons H W	1	40		40	Kaczor L J	1	230		230
Hirvonen R W	1	191	191		Kaminski J	1	29		29
Ho S Y	1	590		590	Kari M A	1	26		26**
Ho Y K	1	117		117	Kast H B	1	194		194
Hodder K	1	66		66	Katoch S S	1	250		250
Hodder S G	1	23		23	Kavanagh J P	1	13		13
Hodgson C T	1	50		50	Kaye N C	1	40		40
Hogue N	1	900	900		Keough J H	1	47		47
Holden B P	1	50		50	Kekes P	1	200		200
Holden E K	1	52		52	Kelly M C	1	215	215	
Hollands G A	1	36		36	Kennedy N B	1	55		55
Holmes K G M	1	250		250	Kent F N	1	39		39
Hondras S	1	900		900	Kent R A	1	18		18
Hood L G	1	54		54	Kettlewell A	1	301		301
Hooper T	1	200		200	Keutsch J L	1	32		32
Hopkins W N	1	13		13	Khan R M	1	50		50
Hopper E J	1	49		49	King F W	1	52		52
Horn P R	1	5		5	King L R	1	53		53
Horn R P	1	6		6	Kingston E S	1	52		52
Hotte M R	1	1,785		1,785	Kinnear B	1	53		53
Houle B	1	480		480	Kinsman J W	1	39		39
Howard H E	1	54		54	Kiralien B	1	750	750	
Howes K	1	200		200	Kirkham R L	1	52		52
Howes K	1	200	200		Kirlin M	1	100		100
Howet G E	1	56		56	Kirou C	1	221	221	
Howitt G D	1	300		300	Kitagawa G T	1	5		5
Huber A	1	650		650	Kitts C	1	139		139
Hubley T M	1	3,625	3,625		Kitts C	1	150		150
Hudson J R	1	22		22	Kneeland D C	1	42		42
Hull C S	1	3		3	Konopelky S M	1	59		59
Hume G	1	250	250		Kotak D	1	320	320	
Hunt B W	1	16		16	Kott M A	1	76		76
Hunter E C	1	41		41	Kovach L	1	42		42
Hunter L R	1	60		60	Kryschuk B J	1	340	340	
Hunter T A	1	62		62	Kukulewich M	1	7		7
Illingworth C	1	30		30	Kujonaga A M	1	18		18
Indovisa L L	1	890	890		Kyle J	1	150		150
Ingraham J R	1	28		28	Labbe J F F	1	400		400
Iozzo A	1	9		9	Labelle G	1	1,750	1,750	
Irving G J	1	51		51	Labelle J M Y	1	58		58
Ito F	1	61		61	Labelle L	1	250	250	
Izzard G S	1	48		48	Labre D	1	150		150*
Jackson G M	1	888	888		Lachance Y	1	200		200
Jackson J A	1	58		58	Lachapelle J D	1	48		48
Jackson M	1	100		100	Lachapelle R	1	500		500
Jackson R B	1	25	25		Lacombe M B F	1	600	600	
Jacques C M	1	300		300	Lacroix M	1	25		25
Jagziani J	1	1,080	1,080		Lafontaine R	1	71		71*
Janyk Z M	1	10		10	Lagacé G	1	175		175
Jardine R E	1	49		49	Lakin C G	1	50		50
Jarema Z	1	8		8	Laliberté J R G	1	300	300	
Jarvinen M W	1	54		54	Laliberté M G F	1	1,200	1,200	
Jaspal S	1	200	200		Lalonde N	1	525		525
Jenkins D	1	2		2	Lamarche J J	1	275		275
Jenkins D C	1	45		45	Lamarche J L	1	148	148	
Jennings F A	1	52		52	Lamarche J S R	1	48		48
Jenson D R	1	40		40	Lambert P	1	59		59
Jérôme A	1	175	175		Lamontagne J G	1	648	648	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
POST OFFICE—Continued					Long B	1	54		54
Lamothe J L	1	584		584	Lord D	1	500		500
Lance A A	1	53		53	Loreti E J	1	6		6
Landsdowne B M	1	36		36	Lorette W S	1	21		21
Lane H W	1	52		52	Lortie G J	1	1,450		1,450
Lang W N	1	7		7	Lough J A	1	48		48
Langevin J J	1	634		634	Lounds D E	1	44		44
Langstone J	1	200		200	Lounds D E	1	56		56
Lapierre A S	1	250		250	Loveheed W C	1	62		62
Lapierre G	1	500		500	Lowery C E	1	2		2
Lapierre J M	1	640		640	Lowes L	1	15		15
Lapierre J F	1	281		281	Luckett G W	1	50		50
Laplante A J	1	1,450		1,450	Ludlow J P	1	32	32	
Lapointe J A	1	550	550		Ludwigson B	1	550	550	
Lapointe J N	1	335		335	Lum D	1	51		51
Lapointe L A E	1	500		500	Lyllyl H	1	32	32	
Lappin R F	1	48		48	Lytton M E	1	32	32	
Laprise M A L	1	14		14	MacDonald D	1	210	210	
Laroque D L	1	26		26	MacDonald G L	1	23		23
Larouche L	1	150		150	Mace J E	1	48		48
Latter J	1	59		59	Mace J E	1	24		24
Lattulippe J J	1	36		36	MacEarl G D	1	43		43
Laurin T H E	1	13		13	MacEwan W W	1	25		25
Lauzon C	1	2,100	2,100		MacGregor R A	1	100	100	
Lauzon N A	1	300	300		MacHabee G	1	500	500	
Lavallee R J	1	66		66	MacHabee G	1	33	33	
Lavigne H J	1	52		52	MacHabee G	1	490		490
Lavigne J R	1	300		300	MacIntyre D K	1	83		83
Lavoie J H S	1	702	702		MacKenzie G	1	400		400
Lavoie J L	1	60		60	MacKenzie G R	1	8	8	
Lavoie O J	1	294		294	MacKill D D	1	150		150
Law L	1	750	750		MacLean O	1	49		49
Lawrence D B	1	9		9	Macvicar J R	1	52		52
Lawson G A	1	20		20	Madden J D	1	46		46
Lawson I G	1	20		20	Maddeauz N	1	150		150
Leather J	1	181	181		Maffett R L	1	60		60
Lebel M Y	1	1,000		1,000	Mah H H	1	128	128	
Leblanc C	1	770		770	Maheux J C D	1	56		56
Leblanc D J	1	53		53	Mahoney T	1	90		90
Leblanc J L C	1	300	300		Maietta L G	1	175	175	
Leblanc R E	1	7		7	Mailloux Y	1	49		49
Leblanc R H	1	372		372	Maitland B H	1	58		58
Leboeuf L L	1	6		6	Maitland R N	1	50		50
Lebrun R J	1	7		7	Maitland R	1	232	232	
Leclair J L P	1	300	300		Malefant J L	1	27		27
Leduc J J	1	250	250		Malinaukas M	1	123	123	
Leduc M F	1	55		55	Mandeville F A	1	47		47
Lee A B	1	59		59	Manijch J J	1	500		500
Lee A C	1	30		30	Mansfield R J	1	7		7
Lee K	1	70		70	Mantha R	1	217		217
Lefebvre G	1	900		900	Manweiler G B	1	48		48
Legault C F	1	250		250	Marceau C	1	900	900	
Legault J P	1	584		584	March D E	1	42		42
Leger L	1	30	30		March N L	1	310		310
Lemay J J R	1	288		288	Marcil N L	1	190		190
Lemick E	1	320	320		Marcin C R	1	14		14
Lemieux J R	1	600		600	Marcyshyn M	1	46		46
Léonard G E	1	235		235	Marenguer A A	1	50		50
Lepage W J	1	1		1	Marett C A	1	136		136
Leslie R J	1	62		62	Marshall I	1	53		53
Levasseur N L Y	1	32		32	Marshall J D	1	127		127
Léveillé D G	1	313		313	Marshall N	1	78		78
Lévesque J R	1	630	630		Marshall N W	1	7	7	
Lévesque J L P	1	80		80	Martel J R	1	38		38
Levitt R I	1	150		150	Martell F	1	34	34	
Levy G G	1	22		22	Martin A	1	190		190
Lew L M	1	441	441		Martin C R	1	45		45
Lim J J	1	21	21		Martin D M	1	48		48
Lim T W	1	9	9		Martin G E	1	33		33
Lima J M	1	10		10	Martin J	1	580		580
Linesman R	1	34	34		Martin J B	1	51		51
Liptick J	1	1,000		1,000	Martin J L	1	165	165	
Little D A	1	58		58	Martin L	1	60		60
Little F W	1	48		48	Martin M A D	1	58		58
Lo W M	1	750	750		Martin R P	1	139	139	
Locas G	1	2,100	2,100		Martin S	1	2		2
Loiselle L N	1	460		460	Martinak M P	1	49		49
					Martineau L P	1			

SECTION 31(4)—Continued

Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$	Name	Charged to Vote	Amount \$	Settled in 1978-79 \$	To be settled in 1978-79 \$
POST OFFICE—Continued					Mizzi I	1	500	500	
Masé G	1	107		107*	Moe G S	1	15		15
Matteau M	1	500		500	Moffat J C	1	5		5
Mavis F B	1	30		30	Moissan J Y	1	630	630	
Maxwell G C	1	58		58	Molaski K P	1	50		50
May J R	1	27		27	Monette A	1	600		600
McCallum R S	1	1		1	Monk K D	1	61		61
McCann W M	1	21		21	Montgomery D A	1	52		52
McCarthy R M	1	44		44	Montgomery D K	1	51		51
McKay W R	1	10		10	Montmarquette N F D	1	94		94
McCellaro W H	1	588		588	Moon L E	1	15		15
McClintoch F	1	527	527		Moore A M	1	54		54
McConachie J F	1	59		59	Moore L R	1	20		20
McCorkell R	1	243		243	Moore R H	1	33		33
McCormick G L	1	30	30		Moreau J D	1	945		945
McCracken K	1	9		9	Morello P D	1	9		9
McDonald A H	1	16		16	Morency A J P	1	175	175	
McDonald H E	1	52		52	Morey B	1	150	150	
McDonald K	1	200	200		Morgan P E	1	29		29
McDonald M	1	444	444		Morin J B R	1	75		75
McDonald R A	1	50		50	Morin J R N	1	15		15
McDonough J T	1	50		50	Morin M	1	600	600	
McDowell J A	1	193		193	Morris E G	1	48		48
McFarland R	1	36		36	Morris M S	1	30		30
McFarlane J R	1	26		26	Morrison D J	1	58		58
McGann W M	1	25		25	Morrison F W	1	7		7
McGinnity R	1	180		180	Morrison G	1	58		58
McGreish J M	1	53		53	Morse E S	1	292		292
McGuiness A P	1	587	587		Mote V E	1	48		48
McIntosh A E	1	8		8	Mounce R C	1	46		46
McIntosh B K	1	25		25	Moyseuik C	1	1		1
McIntyre J	1	278		278	Muff E	1	46		46
McKay R E	1	54		54	Mulgrew H	1	51		51
McKee K	1	58		58	Mullen B S	1	51		51
McKendry J C	1	50		50	Mullen D J	1	19		19
McKenna D M	1	16		16	Mullington H	1	1,800		1,800
McKenna W	1	50		50	Murphy R E	1	225		225
McKiel H	1	157		157	Murphy R L	1	23		23
McKim R E	1	50		50	Murray A	1	46		46
McKinney W	1	204	204		Murray J	1	212		212
McKinnon J R	1	32	10	22	Muser F	1	200	200	
McLaughlin P E	1	42		42	Nadeau J J R	1	305		305
McLean J N	1	44		44	Nagy A	1	750	750	
McLean J O	1	62		62	Narbonne S J	1	1,160		1,160
McLean L A	1	31		31	Naud J L G	1	45		45
McLeod P	1	50		50**	Navarro J F	1	580	580	
McMillan C W	1	26		26	Neale L R	1	23		23
McNeil D A	1	52		52	Neilsen J	1	31		31
McNeill T J	1	18		18	Nelson E	1	30	30	
McRae J	1	55		55	Nelson R N	1	60		60
McReynolds J L	1	30		30	Newman P L	1	319	319	
Mead E J	1	129		129	Nicholis W R	1	3		3
Mead J G	1	1		1	Nichols T P	1	800	800	
Mélançon M	1	300		300	Nickerson B H	1	54		54
Melling G	1	450	450		Nisula B E	1	50		50
Ménard J A R	1	37		37	Nobes B T	1	270		270
Merlin C J	1	3		3	Noble W A	1	50		50
Merton L J	1	225		225	Noileis L A	1	750	750	
Metcalfe D G	1	50		50	Nowocin N Y	1	500	500	
Michalik J J	1	12		12	O'Brien J W	1	48		48
Middleton S H	1	100		100	O'Connor E D	1	52		52
Middleton V	1	575	575		O'Hearn O N	1	50		50
Mifsud A L	1	49		49	O'Hern L C	1	31		31
Wilford A H	1	54		54	O'Neill D J	1	42		42
Millar J M	1	51		51	O'Ryan G	1	251		251
Millar J R	1	54	54		O'Toole D	1	50		50
Miller K A	1	46		46	Ogilvie A J	1	2		2
Miller O G	1	48		48	Oliver J F	1	29		29
Millier W R	1	30	14	16	Orel L F	1	315	82	233
Minier C	1	100	100		Osmond B	1	100		100
Minnig E	1	40		40	Ostrander W T	1	36		36
Minns F R	1	52		52	Ouimet J P R	1	500		500
Minota S	1	58		58	Padlucci J A	1	46		46
Miroloca V	1	40		40	Page A W	1	49		49
Mitchell G E	1	50		50	Page G	1	149		149
Mitchell W T	1	45		45	Page G	1	640	640	
Mitzel G	1	100	100		Page R C	1	5		5
Mix E M	1	31		31					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
POST OFFICE—Continued					Poulin J B.	1	290		290
Pageau A R.	1	250	250		Poulin P.	1	600		600
Palen J L.	1	27		27	Pound T R.	1	309		309
Palladini F.	1	275		275	Pouris P.	1	2		2
Palladini F J.	1	24		24	Power J P.	1	45		45
Palmer G A.	1	25		25	Presne J J.	1	1,820		1,820
Palmisano M A.	1	3		3	Presseault R G.	1	580	580	
Paolucci B.	1	18		18	Preston G P.	1	44		44
Paquette D.	1	76		76	Preston H A.	1	30		30
Paradis M.	1	235		235	Prévost J S.	1	945		945
Pare J G.	1	300		300	Pridemore G D.	1	93		93
Parent J J R.	1	150		150	Proulx A B M.	1	120		120
Paris R.	1	275	275		Proulx Y R.	1	300		300
Parizeau J F.	1	60		60	Prud'homme S.	1	590	590	
Park R B.	1	31		31	Prybithsky D.	1	575	575	
Parker J G.	1	44		44	Puella A.	1	55		55
Parker R.	1	24		24	Pullin S.	1	58		58
Parsons G C.	1	31		31	Pullishy W P.	1	51		51
Parsons G H.	1	51		51	Purdy J W.	1	13	13	
Parsons G R.	1	22		22	Purdy L N.	1	14	14	
Parsons H.	1	23		23	Quartarone R.	1	2		2
Parsons R W.	1	57		57	Quenneville G R Y.	1	57		57
Pasch R.	1	30		30	Quenneville G J.	1	900	900	
Patenaude A A G.	1	365		365	Quenneville J.	1	330		330
Paton J W.	1	4		4	Quinn J J.	1	48		48
Patterson P.	1	175		175	Quintal H.	1	250	250	
Payea K S.	1	27		27	Racine M.	1	175	175	
Pearce W T.	1	56		56	Radyk M.	1	1,315	1,315	
Peard W B.	1	300	300		Rajbahadursingh S.	1	300	300	
Pecsenye F F.	1	37		37	Rak M.	1	56		56
Peever C S.	1	61		61	Ramsay R.	1	700		700
Pelletier J.	1	300		300	Rancourt J P.	1	201		201
Pelletier J N.	1	5	5		Ranger A A.	1	60		60
Pender J R.	1	46		46	Ranger J A J.	1	130		130
Pennington W N.	1	50		50	Rankin P N.	1	46		46
Penny R.	1	17		17	Ravensburg J.	1	105	105	
Pépin F P.	1	205		205	Raymond B.	1	100	100	
Peppin G M.	1	391	391		Raymond J G.	1	3,278	3,278	
Péro W A.	1	50		50	Reid C B.	1	42		42
Perreault C.	1	500		500	Reid E M.	1	49		49
Perreault J G.	1	250		250	Reid L.	1	350		350
Perreault L.	1	300		300	Reid R H.	1	19		19
Perri M.	1	51		51	Reilander B.	1	201		201
Perry W.	1	800		800	Reitmeier J P.	1	57	57	
Peters M.	1	275	275		Renney E T.	1	21		21
Petrie G.	1	48		48	Ricciuti N.	1	18		18
Pettet W J.	1	31		31	Rice A J.	1	26		26
Pettitt A J.	1	185		185	Richard Y J.	1	660		660
Pezzeilli A.	1	143		143	Richer J P Y.	1	750	750	
Pharand M.	1	500		500	Riches A E.	1	23		23
Pharand M C.	1	317		317	Richmond R D.	1	10		10
Phelan E J.	1	16		16	Ried B J.	1	150		150
Picard A C L.	1	370		370	Riggs D T.	1	52		52
Pickering R J.	1	49		49	Riley P H.	1	141		141
Pickup J M.	1	5		5	Riordan L C.	1	54		54
Pierce J M.	1	31	22	9	Rita C.	1	5		5
Pierce E A.	1	5		5	Rivard S.	1	130		130
Piette J C.	1	73		73	Rivers C S.	1	60		60
Pike I R.	1	7		7	Rivet L A.	1	5		5
Pinelli V.	1	50		50	Rivine H E.	1	2		2
Pinsonnault J A.	1	1,050		1,050	Roberts N W.	1	46		46
Piotrowski A J.	1	42		42	Robertson A.	1	49		49
Plouffe D A.	1	43		43	Robertson A H.	1	13		13
Plumtree W R.	1	52		52	Robertson A N.	1	30		30
Poirier E H N.	1	3		3	Robertson B N.	1	48		48
Poirier J F.	1	951		951	Robinson B C.	1	54		54
Poirier M L.	1	460	460		Robinson G W.	1	9		9
Poirier M A G.	1	390	390		Robinson V S.	1	12		12
Polard H S.	1	500	500		Robinson W G.	1	56		56
Pollard T D.	1	51		51	Robitaille B C.	1	1,000		1,000
Pollock A M.	1	36	36		Roche G J.	1	47		47
Pomroy M.	1	48		48	Roche W F.	1	900		900
Popa G.	1	9		9	Rochefort M J J.	1	400		400
Porco N.	1	81		81	Rochon R.	1	44		44
Portelance M B.	1	510		510	Rodger C H.	1	22		22
Potter E C.	1	100		100	Rodrigues D.	1	328		328
Potvin H.	1	46		46	Rogers J.	1	200	200	
					Rogers R F.	1			

SECTION 31(4)—Continued

Name	Charged to		Settled in 1978-79	To be settled in 1978-79	Name	Charged to		Settled in 1978-79	To be settled in 1978-79
	Vote	Amount				Vote	Amount		
		\$	\$	\$			\$	\$	\$
POST OFFICE—Continued									
Rollins E J	1	31		31	Skinner G L	1	4		4
Romanovitch D S	1	35		35	Skinner R J	1	50		50
Romeo M C	1	750	750		Skorpid P W	1	350	350	
Roncone G R	1	43		43	Skouin D	1	85		85
Roper J T	1	27		27	Slater F U	1	1		1
Ross H L	1	52		52	Slinger P G	1	330		330
Roth H J	1	38		38	Smith A J	1	48		48
Roth J A	1	44		44	Smith C A	1	334	334	
Rott E J	1	44		44	Smith G A	1	40		40
Roulston D R	1	52		52	Smith H	1	35		35
Roulston T W	1	50		50	Smith R T	1	58		58
Rousseau J	1	293		293	Smith S W	1	500		500
Rousseau R	1	2,100		2,100	Smith O D	1	1,500		1,500
Routledge B R	1	50		50	Sokoll C J	1	48		48
Rowe B P	1	25	25		Soloman J R	1	27		27
Rowell W J	1	54		54	Spani K M	1	32	32	
Rubinson M	1	750	750		Sperling L	1	500		500
Russell J W	1	30		30	Sproule E R	1	25		25
Russell K	1	500		500	St-Amour M	1	90		90*
Russell T	1	48		48	St-Gelinas M	1	188		188
Rutherford A D	1	150	92	58	St-Jacques	1	20		20
Ryall P M	1	23		23	St-Pierre J T	1	56		56
Ryan R G	1	50		50	St-Germain M	1	600		600
Ryley T	1	275	275		St-Jacques A R	1	750		750
Sabourin R G A	1	263	263		St-Yves J E B	1	327		327
Saini R C	1	127		127	Staddon R J	1	7		7
Salines G	1	2		2	Stanley R M	1	26		26
Salwa S	1	50		50	Stanton R	1	56		56
Sanders W C	1	32	3	29	Staris W R	1	45		45
Santagato D A	1	4		4	Stacey A	1	377	377	
Santagato R J	1	250		250	Steadman R	1	28		28
Santerra N	1	125	125		Steel J H	1	60		60
Santolini D D	1	52		52	Steeves W	1	25		25
Sardella P	1	43		43	Steinberger T	1	31		31
Sarney J E	1	6		6	Sten D	1	58		58
Sartario F	1	20		20	Stevens M D	1	28		28
Sato M E	1	29		29	Stevens R E	1	50		50
Saunders I G	1	54		54	Stevenson R M	1	6		6
Sauriol J D	1	290		290	Stewart K A	1	32		32
Sauriol R	1	622		622	Stewart R G	1	58		58
Sauvé G	1	288		288	Stewart R J	1	59		59
Sauvé I	1	250		250	Stiles V	1	14		14
Sawyer G R	1	53		53	Storms L O	1	54		54
Saxton J V	1	700		700	Strachan K	1	361	361	
Schmidt G J	1	31		31	Strang W R	1	50		50
Scinocco C	1	52		52	Stremble W N	1	54		54
Scott R D	1	182		182	Stringer J R	1	42		42
Scott W I	1	29		29	Strome W F	1	54		54
Semmour R J	1	56		56	Stubbings G P	1	46		46
Senaguglis P	1	51		51	Sugar C N	1	200		200
Serio J A	1	41		41	Sullivan M H	1	14		14
Seveny Y L	1	275	275		Summerhill E J	1	700		700
Sforza V M	1	44		44	Sumpter I D	1	382	382	
Sharp R J	1	136		136	Susteras R	1	1,284	1,284	
Sharpe J B	1	670		670	Sutherland C J	1	46		46
Sharpe P D	1	9		9	Sutton F V	1	37		37
Shaw D J	1	30		30	Sutton H W	1	49		49
Shaw S	1	37		37	Sutton R T	1	7		7
Sheedy D	1	375	375		Sveson S E	1	47		47
Sherman J C	1	2		2	Swan W S	1	11		11
Sherwood E R	1	51		51	Swanson G	1	54		54
Shier C J	1	54		54	Swoffer D G	1	40		40
Short H R	1	10		10	Syms L	1	160	160	
Sickles K W	1	46		46	Synnott F A	1	21		21
Siddos K P	1	290	290		Szarmnejluk C	1	750	750	
Silverman H J	1	29		29	Talbot M	1	900	900	
Simard E J G	1	269		269	Tanas M	1	3		3
Simck J	1	263		263	Tanaschuk W J	1	50		50
Simck J	1	48		48	Tanguay J C	1	50		50
Simone J A	1	48		48	Tapp J M	1	250	250	
Sinclair C F	1	53		53	Tarinow H R	1	96		96
Singh J	1	50	50		Tarniowy D	1	465		465
Single A E	1	355	355		Tate L E	1	50		50
Skehan G P	1	8		8	Taylor L	1	48		48
Skelton J C	1	10		10	Taylor N A	1	50		50
Skinner A R	1	48		48	Tchereis C	1	176		176
					Tellier R	1	441		441

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
POST OFFICE—Continued					Villeneuve J M	1	300		300
Tellier M	1	220		220	Voegtle R W	1	50		50
Terrane F B	1	37		37	Vogt R T	1	750	750	
Terry V C	1	54		54	Volkhart G	1	383	383	
Therien R	1	1,000		1,000	Wagdin L E	1	51		51
Therrien J S	1	200		200	Walke P F	1	59		59
Therrien R	1	300		300	Walker A	1	44		44
Theuma F V	1	2		2	Walker F A	1	53		53
Thomas D G	1	46		46	Walker J A	1	45		45
Thomas D J	1	48		48	Walling J I	1	160	160	
Thomas J A	1	31		31	Walling J I	1	50		50
Thomas R E	1	50		50	Walls M J	1	34		34
Thompson F	1	1	1		Ward J D	1	46		46
Thompson J G	1	62		62	Ward R G	1	20		20
Thompson K R	1	36		36	Ward R S	1	9		9
Thompson M A	1	42		42	Ward T R	1	36		36
Thompson M D	1	26		26	Warenguer A A	1	46		46
Thompson M M	1	180		180	Warner P	1	100	100	
Thompson P B	1	294		294	Warren W	1	44		44
Thompson W G	1	47		47	Watson C R	1	48		48
Thomsen G E	1	675	675		Watson E L	1	65		65
Thorne D R	1	8		8	Watson R	1	190	190	
Thullard J	1	52		52	Watterson J	1	31		31
Thurston B A	1	257		257	Waymarck K C	1	180	180	
Thurston D	1	470	470		Waymark K C	1	150	150	
Timmins B R	1	58		58	Webb C S	1	700		700
Tissemann F L	1	16		16	Weekes T J	1	55		55
Tissemann R G	1	31		31	Welch R	1	664	664	
Tomkinson R K	1	293	293		Welykopolsky J	1	8		8
Toomey S T	1	6		6	Wendover C G	1	50		50
Toth V	1	750		750	Werynski J	1	62		62
Tourigny F	1	100	100		West C H	1	54		54
Toutant M F	1	225	225		Weverman R	1	52		52
Traas W	1	54		54	Whalen B G	1	51		51
Trait J C	1	290	290		Whelan R A	1	62		62
Tregub W R	1	11		11	White D P	1	52		52
Tremblay C	1	3		3	White N T	1	64		64
Tremblay G E	1	225	225		Whitting L F	1	53		53
Tremblay J A R A	1	250		250	Whitton W B	1	1,121		1,121
Tremblay J L A M	1	300		300	Wice E A	1	9		9
Tremblay M J D	1	250		250	Wickramasingh D	1	500	500	
Trepanier P	1	225		225	Widder N	1	580	580	
Trimble R M	1	15		15	Wideman K	1	30		30
Trochonowicz S	1	10		10	Wilding R J	1	54		54
Tronowicz S	1	26		26	Wildman V S	1	22		22
Tronowicz X M	1	127		127	Wilkes A H	1	62		62
Trusz W O	1	4		4	Williams A	1	750	750	
Tulien J D	1	28		28	Williams A K	1	100	100	
Tulk A J	1	11		11	Williams L A	1	13		13
Turberfield K	1	300	300		Williams W A	1	46		46
Turcotte J G	1	269	269		Wilson C R	1	57		57
Turner L P	1	50		50	Wilson J G	1	43		43
Uhlig J G	1	30	24	6	Wilson K C	1	53		53
Upton A L	1	24		24	Wilson K W	1	14		14
Uyeyama N	1	68		68	Wiltse F D	1	56		56
Valade J P S	1	217		217	Wiltshire G E	1	53		53
Valiquette C	1	29	29		Wingter M	1	75		75
Valiquette D G	1	356		356	Winkle M	1	350	350	
Valiquette J D A	1	600		600	Winterfield L N	1	8		8
Valliquette J F M	1	126		126	Wishart J A	1	48		48
Van Hees H W	1	443	443		Wolkowski J F	1	48		48
Vandersleys A G	1	52		52	Wong L	1	120	120	
Vanier J G G	1	248		248	Wong P	1	500		500
Vansinclair F J	1	1		1	Wonk D M	1	28		28
Vasilis E	1	180		180	Wood F E	1	13		13
Veitch M W	1	29	3	26	Wood R	1	261		261
Veri L T	1	354	354		Woodcock K G	1	62		62
Verreau J W J	1	175	175		Woodcock W J	1	45		45
Vetro D	1	31	17	14	Woodfine J B	1	48		48
Vezina A	1	444		444	Woodley R C	1	55		55
Vezina F	1	245	245		Woodley S D	1	25		25
Vezina M L	1	460	460		Woodley V B	1	42		42
Viau E R B	1	520		520	Woodman M D	1	230		230
Viel J A G	1	110		110	Woods A T	1	750	750	
Viens J	1	369		369	Woodward R J	1	46		46
Viereck D K	1	3		3	Woodward R V	1	49		49
Vigneault R	1	13	13		Wright E G	1	13		13

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79	Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$			\$	\$	\$
POST OFFICE—Concluded					Doetsch K M	05	450	450	
Wright F N	1	52		52	Dunsby J A	05	540	540	
Yoksimovich J	1	4		4	Feldman P	05	150	150	
Yong M G	1	366		366	Fenton E W	05	800	800	
Yorg D J	1	54		54	Ferguson R S	05	200	200	
Young B M	1	97	97		Gorin P A J	05	250	250	
Young L C	1	58		58	Grabe W	05	600	600	
Young M L	1	58		58	Hopps J A	05	75	75	
Young N B	1	52		52	Ireson A D	05	500	500	
Zacher S A	1	47		47	Jones B K	05	200	200	
Zarb P	1	51		51	Lindberg G M	05	650	650	
Zemba M	1	334	334		Mathews S T	05	1,200	1,200	
Zeer R E	1	31		31	Morse A R	05	100	100	
Toronto Metro					McGrath T W	05	150	150	
Names not yet available	1	24,367	80	24,287	McSheffrey L J	05	125	125	
		332,038	122,197	209,841	Pauls J L	05	300	300	
					Pearson R L	05	125	125	
PRIVY COUNCIL					Quaile D	05	300	300	
Cashin R	1	69			Ringer R T	05	400	400	
Moore S	1	209	69	209	Roy O Z	05	75	75	
Rickerd D	1	105	105		Scott R F	05	225	225	
		383	174	209	Shaver J L	05	180	180	
					Stephenson D	05	350	350	
Canadian Intergovernmental Conference Secretariat					Stock E H	05	1,000	1,000	
Saunders D	5	175	175		Stallabrass J R	05	800	800	
					Summers J K	05	200	200	
Chief Electoral Officer					Tamura C T	05	500	500	
Whelly J	stat	800		800*	Tibbets D C	05	475	475	
					Vanden Bergh S	05	100	100	
					Von Rudloff E	05	500	500	
					Wallace W	05	540	540	
					Williams R A	05	375	375	
							18,835	18,835	
PUBLIC WORKS					SECRETARY OF STATE				
Auston E	30	125	125		Ahmed S	30	2,000	75	1,925
Boucher A	10	750	750		Aster H	1	170	170	
Bruce L	1	125	125		Belkov V	30	100		100
Burgermeister R	5	307	307		Benner R	15	300		300
Chaykowski S	30	88	88		Brassard A	15	600		600
Gauthier A	10	100	100		Bruce J M	35	17	17	
Hache D	5	37		37*	Cantave H R	30	250		250 ⁽⁴⁾
Johansen D	10	500	500		Carle G	15	500		500
Lawson W E	1	300	300		Clakson W	15	203		203
Leide C	10	1,000	1,000		Dany J P	30	140	140	
Long M	1	200	200		Dobell J	5	43	43	
Lowes N	30	125	125		Goldsmith J	1	423	423	
Robertson K	5	151	151		Hatfield R	35	150	150	
Thibault R	10	975	975		Hoyle D	15	202	202	
Vaughan D	20	150	150		Kalluak M	35	130		130
Walker R	10	500	500		Kan F	35	130		130
Webster G	10	75	75		Kehoe J	35	1,000		1,000
Worsell J	30	125	125		King A	15	87		87
Zacarrelli R	30	200	200		Ko M	35	130		130
		5,833	5,796	37	Lefebvre P	1	134		134
					Lewis N	30	314	314	
REGIONAL ECONOMIC EXPANSION					Masserdjian V A	35	130		130
Salewich B	1	100		100	Matteau L	1	311	311	
					Maydell V	35	230		230
SCIENCE AND TECHNOLOGY					McLaren H	15	500		500
National Research Council of Canada					McPhee M	35	137	137	
Anderka F E	05	400	400		Mercuré M	15	555		555
Aikenhead B A	10	200	200		Newbound P	35	130		130
Akeroyd J	05	200	200		Pard G	30	250	250 ⁽⁴⁾	
Berndt J F	05	600	600		Pettit T	30	100		100
Brierley W H	05	300	300		Robert Ramsey Ltd	1	1,300	1,300	
Buck L	05	250	250		Sabourin M	15	130		130
Bundle D R	05	1,000	1,000		Saito Y	30	370		370
Caswell R D	05	200	200		Sanchez A	35	130		130
Cooke B	05	800	800		Savoie G	35	200	200	
Crampton D	05	250	250		Trudeau J	35	3		3
Creed F C	05	1,650	1,650		Vida S	30	10		10
Deslauriers R	05	100	100				11,509	3,732	7,777
Dickens H B	05	450	450						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$
SECRETARY OF STATE—				
<i>Concluded</i>				
National Museums				
Armstrong J.	90	700	700	
Arthur B.	90	60	60	
Ashmore Y.	90	150	150	
Cameron M C M.	90	75	75	
Couturier M.	90	1,492	1,492	
Dorning J.	90	250	250	
Flower K.	90	10	10	
Foster H.	90	7	7	
Kelly M R.	90	12	12	
Levy L E.	90	500	500	
Potvin D.	90	264		264*
Smith P.	90	134	134	
Stothers R.	90	100	100	
Verzina D.	90	113	113	
Woods R.	90	311	311	
		4,178	3,914	264
Public Archives				
Chabot V.	100	326	326	
Public Service Commission				
Allard R P.	105	10		10
Avery J.	105	2,000		2,000
Bélanger A.	RF	900	900	
Bird S.	105	450		450
Bohner Z.	105	212		212
Douville L.	RF	50	50	
Gouin L.	RF	125	125	
Haché Andrina C.	RF	13		13
Hampson S.	RF	400	400	
Hébert R.	RF	249	249	
Henderson G.	RF	600	600	
Kingham L.	RF	130		130
Larocque P.	105	500		500
Lebas R.	RF	300		300
Mackenzie C.	105	200		200
McCushee B L.	RF	500	500	
Melody J.	RF	18	18	
Merbel G.	105	200		200
Page A.	105	100	100	
Pelletier G.	RF	33	33	
Richard G.	RF	236	236	
Séguin D.	105	8	8	
Shoppa A.	105	250		250
Tremblay Y.	105	3		3
Vaughn M.	105	350	350	
Wightman J S.	105	150	150	
		7,987	3,719	4,268
SOLICITOR GENERAL				
Ekstedt Dr J.	1	193		193
Correctional Services				
Altimas P.	5	400		400
Andrusiko J.	5	180	180	
Baksh K.	5	645		
Bishop R O.	15	400		
Blais J.	5	80		
Boothomer R J.	5	7		7
Boothroyd A C.	5	147		147
Boucher P Y.	15	7		7
Boulton A.	5	160	160	
Brazeau J.	5	225		
Brodeur Y.	5	26		
Bueckert D.	5	25	25	
Bullion T.	15	150		150
Burkitt D J.	5	56		56
Burton C Q.	5	46		46
Cadotte F.	5	350		
Camp R G.	5	75		75
Campbell G K.	15	120		120
Name	Charged to Vote	Amount	Settled in 1978-79	To be settled in 1978-79
		\$	\$	\$
Caron G A.	5	10		10
Carr J J.	5	260		260
Conabree F.	5	150		150
Cook I S.	5	100		100
Corrigan H J.	5	5		5
Craig D W.	5	148		148
Cyr L.	5	50		50
Davidson G.	5	370	370	
Desaulniers J.	15	100		100
Dobrich M.	5	26		26
Donnelly A.	5	15		15
Eberle R E.	5	271		271
Edwards C A M.	5	200		200
Ewing G.	5	185	185	
Fonseca O.	5	200		200
Fornataro.	5	250		250
Foster A L.	5	5		5
Freilich I.	5	22		
Gaudet O Z.	5	358		
Gauthier B.	5	500		500
Gibbs G W.	5	125		
Gracetto G.	5	50	50	
Grant J.	5	100		100
Gravelle A.	5	200		
Huber R.	5	573	573	
Humphrey G.	5	623	614	9
Johnson K.	5	50		50
Judson W L.	5	135		135
Keane J.	5	375	375	
Koop K R.	15	85		85
Kozoy B.	5	24	24	
Kuc S G.	5	50	50	
Lachance R.	5	265	75	
Latimer L.	5	16		16
Lemariar A J.	5	48		48
Lenyel D.	5	20		20*
Livingston G A.	5	250		250*
Lowther C.	5	695		695
MacDonald E H.	5	265		265
MacKenzie C H.	15	300		300
MacKenzie I.	5	500		500
Maguire R A.	5	64		64
Martin G.	15	500		500
Maitland P.	5	60		60
McKay D.	5	75		75
McQuatt B.	5	160	160	
Moorthy K.	5	40		40
Moquin R.	5	109	109	
Morey R.	5	1,022		
Munot R.	5	40		40
Nelson W F.	5	150		
Nolan M J.	5	89		89
Pallus G.	5	26	26	
Pelletier G.	5	130		
Perrin V.	5	110	110	
Reeder B.	15	600		600
Reid O C.	5	75		75
Ridsdale T.	5	160	160	
Robichaud Y.	5	39		
Robinson T.	5	240	240	
Rockstro R F.	5	3,565	3,565	
Scott R R.	5	139	139	
Serato L.	5	460		
Shaw K.	5	100		100
Shier R J.	5	175	175	
Sinclair M.	5	65	65	
Smith C E.	5	14	14	
Somers M.	5	13		13
Spence G.	15	741		741
Stefanuk W.	5	160	160	
Stevens S H J.	5	220	220	
Sutherland M.	5	85		85**
Taylor B E.	5	632		632*
Thompson K.	5	200		
Turcotte P.	5	66		
Villeneuve G.	15	250		250
Weir D B.	5	584	529	55
Wilford A L.	5	33		33

SECTION 31(4)—Concluded

Name	Charged to Vote	Settled in 1978-79		To be settled in 1978-79	Name	Charged to Vote	Settled in 1978-79		To be settled in 1978-79
		\$	\$				\$	\$	
SOLICITOR GENERAL— Concluded					Henson L N	20	29	29	
					Honranen N	20	281		281
Wright R	5	600		600	Ion R	20	195	195	
Young E L	5	75		75	Joe L M	20	86	86	
Zanichelli P J	15	100		100	Johns D	10	6	6	
		23,039	8,353	9,998	Johnston T A	20	130		130
SUPPLY AND SERVICES					Klaudt S L	20	21	21	
Acorn I	15	11		11*	Low D	20	48		48
Babineau R	15	700	700		Lund G	20	81		81
Bailey K	15	371	371		Macey G	20	423		423
Bauffard D	15	800	800		Macham T	20	210	210	
Blanchet D	15	100	100		Melvin S	20	107	107	
Bellemare I	15	61	61		MacDonald R B	20	37		37
Bryson H	15	750	750		McKinstry W	10	105	105	
Cheu C	15	400	400		McMann D	20	77	77	
Chinery A J	15	200	200		Owen D A	20	74		74
Dalpe M	15	358	358		Pedersen R B	20	15	15	
D'Aoust R	15	200		200*	Peterson A B	20	370		370
Dempster D	15	250	250		Plouffe G	20	76	76	
Denis N	15	375	375		Porter J W	20	32	32	
Evans D H	15	200	200		Prestbakmo C A	20	257	257	
Freke J	15	1,000	1,000		Putnam W	20	86	86	
Gallan I	15	65		65	Reardon P	20	165	165	
Giroux D	15	500	500		Regan J S	20	600		600
Gravelle A	15	44	44		Reid R S	20	218		218*
Gray R M	15	1,000	1,000		Schafer R W	20	568		568
Haagenson D	15	600		600	Seredynski L	20	36	36	
Henderson D	15	140	140		Sims J	10	361	361	
Hutcheson D	15	700	700		Smith C J	20	33	33	
Israel D G	15	25	25		Smith G	10	6	6	
Label J	15	1,300	1,300		St. Amour G	10	154	154	
Lebel C	15	1,000		1,000	Stanway L	20	222	222	
Lagace D	15	100		100	Stronski E	20	490	490	
Laplante R	15	29	29		Taylor W	20	27		27
Larocque G	15	505		505*	Teague W E	20	337	337	
Lebrun J	15	375	375		Vandal D G	20	55		55*
Legault R J	15	300	300		Vye D	20	63		63
Lissom R R	15	200	200		Ward R	20	170		170
Mailhot G	15	4,000		4,000	Wastle G H	20	15	15	
MacKinnon L	15	400	400		Webb D	20	300		300
McArthur R	15	400		400	Weber B J	20	27		27
McDonald P	15	400	400		Wheeler G H	20	28	28	
Noseworthy J	14	950	950		Williamson J D	20	9	9	
Ong G	15	200		200			8,578	4,031	4,547
Robert J	15	15		15	Canadian Transport Commission				
Rudnick J	15	10	10		Cooper G H	80	150	150	
Sampson J	15	33	33		Jones D H	80	100	100	
Shewchuk K	15	350	350		Maltais A	80	1,200	1,200	
Sorby R	15	575	575		Silverstone D	80	150		150
Souliere J	15	125		125	Thompson K	80	3	3*	
Staltzman J	15	35	35		Wood J	80	15	15	
St-Pierre G B	15	1,000		1,000*			1,618	1,468	150
Thivierge J	15	1,500		1,500	TREASURY BOARD				
Tipton D	15	700		700	Joslin B	1	277	277	
Truchon J	15	800	800		Dubas S	1	13	13	
Waddington W	1	85		85			290	290	
		24,237	13,731	10,506	URBAN AFFAIRS				
TRANSPORT					Smith S	1	200	200	
Bellemare J	10	19	19		Sylvestre D	1	50		50*
Berezan M	20	47	47				250	200	50
Bildstein J E	20	67	67		VETERANS AFFAIRS				
Braun W V	20	274	274		Labranche P	10	6	6	
Chambers L	20	77	77		Lowrey J	10	150	150	
Champkin R P	20	86	86		Peters S A	10	(50)	(50)	
Dixon R W J	20	457		457			106	106	
Doherty J R	20	134		134	* Endeavouring to recover				
Dooling M T	20	204		204	** Unable to locate debtor				
Fairbairn R D	20	63	63		(1) Personal bankruptcy				
Fraser J	20	47	47		(2) Claim coded to wrong year in error				
Galarneau R	10	44	44		(3) Claim received too late to be processed in 1978-79				
Gawiuk W J	1	280		280					
Hamilton K	10	44	44						
Hartland L	20	37	37						
Hawtin G V	20	68	68						

SECTION 98(3)

Every payment out of the Public Officer Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcation or other fraudulent acts or omissions of public officers.

NOTE: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported in schedule "deposit and trust accounts" in section 8 of this volume.

	Number of cases in 1977-78	Summary			
		Amount of loss	Amount recovered in 1977-78	Net charge to Account in 1977-78	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding March 31, 1977		31,772			31,772
Net difference due to changes		31,772	10,024	- 1,587	- 8,437
			10,024	- 1,587	23,335
Amounts reported in 1977-78					
Losses recovered in full	11	5,799	5,799		
Other losses	10	95,023	9,574	1,084	84,365
	21	100,822	15,373	1,084	84,365
		132,594	25,397	- 503	107,700

Adjustment in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Anti-Inflation Board Messenger	1976-77	250 (250)	187 (112)		63 (138)	Employee converted taxi coupons for personal use. Employee subsequently resigned. Recovery action still being taken.
Indian Affairs and Northern Development Accounts Clerk	1976-77	1,362 (1,362)	1,362		(1,362)	Employee handling trust funds diverted cash bank account to own use. Has since been released. Full reimbursement has been recovered from Superannuation Contribution.
Construction Supervisor	1976-77	9,000 (9,000)	7,000		2,000 (9,000)	Employee responsible for purchasing and safeguarding government assets used on projects, converted some assets to his own use and arranged for suppliers to pay him kick-backs. Case still under investigation. Case anticipated to exceed \$100,000.
Social Worker	1975-76	29,750 (29,750)		29,750 (29,750)		Misappropriation of public funds through falsification of travel and expense claims. Employee was convicted and sentenced to reformatory. Longstanding litigation in this regard in 1977-78 in the agreed on amount of \$17,446.52. During the year \$13,175.98 was recovered and inadvertently credited to appropriations. This amount and an additional \$4,290.54 which was recovered from Superannuation Contributions will be credited to the public officers guarantee account in 1978-79. The balance of the loss will be deleted through appropriation in 1978-79.
Crafts Purchasing Officer	1975-76	8,773 (8,773)			8,773 (8,773)	On transfer to new position, this employee failed to account for moneys advanced to him for purchasing arts and crafts from Indian producers in remote locations. The employee was subsequently released. He declared bankruptcy and had been granted a discharge by the courts subject to his repaying this Department the full amount owed. The Manitoba Department of the Attorney General has now given instructions that a charge be laid against the employee under the Criminal Code due to his refusal to return public property.

SECTION 98(3)—Continued

Adjustment in Cases Reported in Previous Years—Concluded

Department and position	Year last reported	Amount of loss \$	Amount recovered \$	Net charge to Account \$	Amount outstanding \$	Particulars
National Revenue—Customs and Excise Cashier	1976-77	325 (325)	325	(325)		Misappropriation of public funds through suppression of revenue documents. Employee discharged following recommendation from Legal Services. No charges were laid. Full amount of loss recovered from Superannuation contributions.
Cashier	1976-77	358 (358)	156	202 (358)		Misappropriation of public funds through suppression of revenue documents. Employee discharged. Partial recovery made from Superannuation contributions. Employee is, at present, insolvent and on the advice of Legal Services the balance of the debt was considered uncollectible and write-off will be effected in the coming fiscal year.
Secretary of State—National Film Board Audit Clerk	1974-75	3,301 (3,301)	1,634 (1,309)	1,667 (1,992)		Misappropriated public funds through falsification of travel claims, forgery of cheques and failure to remit to the Receiver General refunds of travel advances. Employee pleaded guilty to the charge and was given a suspended sentence with restitution to be made within two years.
Transport Clerk	1976-77	42,800 (42,800)	8,723 (8,173)	34,077 (34,627)		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
Veterans Affairs Cashier	1975-76	826 (826)	231	595 (826)		The former custodian of the petty cash fund is suspected of the theft, and in October 1975 orders to locate him were issued by justice. As of this date, he has not been apprehended.
		96,745 (96,745)	19,618 (9,594)	66,291 (67,878)	10,836 (19,273)	
			10,024	- 1,587	- 8,437	

Amounts Reported in 1977-78 Recovered in Full

Department and position	Amount of loss \$	Amount recovered \$	Particulars
Consumer and Corporate Affairs Inspector	335	335	Submitted falsified documents in relation to an automobile accident involving a departmental vehicle in Calgary, Alberta. Employment of inspector has since been terminated and full recovery effected.
Energy, Mines and Resources Clerk	409	409	Conversion of funds for own use by retaining a refund of a field advance. Full repayment was made by the employee who has left the Public Service.
External Affairs Administrative Officer	170	170	Substituted N.S.F. personal cheques for passport fees. Officer resigned and loss recovered in full from monies owing him by the Crown.
Public Archives Records Manager	2,054	2,054	Employee, who was responsible for the disposal of old files, diverted funds from proceeds of sales of paper to his own use. Sentenced to 1 day in jail, placed on 12 months probation and ordered to make restitution within 3 months. Employee resigned.
Regional Economic Expansion Pasture Manager	1,500	1,500	Employee responsible for renting bulls from local patrons for use in community pasture operations. Employee signed rental agreements with local patrons and accounts were processed for payment for services that were not provided.

SECTION 98(3)—Continued

Amounts Reported in 1977-78 Recovered in Full—Concluded

Department and position	Amount of loss \$	Amount recovered \$	Particulars
			Patrons received payment and turned monies over to the employee. Court proceedings were initiated by the R.C.M.P. after employee had resigned. Former employee pleaded guilty and was given a six-month suspended sentence and ordered to reimburse the Prairie Farm Rehabilitation Administration \$1,500.
Solicitor General—Royal Canadian Mounted Police Sergeant	220	220	Submitted purchase order for rental of wife's boat for enforcement of Small Vessels Regs. (boat never used). Member resigned.
Constable	65	65	Misappropriation of funds taken from exhibits following the arrest of a juvenile for break, enter and theft. Member resigned.
Constable	138	138	Failed to pay witness full amount of witness fee. Member convicted of major service charge, fined \$100 and restitution ordered.
Constable	300	300	Conversion of public funds to his own use by failing to remit money paid covering two warrants of commitment to the Clerk of the Court. Member resigned.
Constable	313	313	Fraudulently obtained funds through submission of overtime and expense accounts to which not entitled. Full amount recovered and member resigned.
Transport Wharfinger	295	295	Conversion of public funds to his own use through withholding wharfage fees collected. Full restitution received.
	5,799	5,799	

Other Losses

Items Charged to the Public Officers Guarantee Account

Department and position	Amount of loss \$	Amount recovered \$	Net charge to Account \$	Amount outstanding \$	Particulars
National Revenue—Taxation Employees	611		611		Two items involved in this loss: 1) Post office money order for \$111 stolen at Taxation Data Centre (Ottawa). Former public officer pleaded guilty to one charge of false pretences and received a suspended sentence and 1 year probation. No court order for restitution was made. 2) Cash payment of \$500 stolen at Ottawa District Taxation Office. Public Officer not identified.
Transport Wharfinger	3,524	3,155	369		Conversion of public funds to his own use by withholding wharfage fees collected. Recovery payments are being received.
Wharfinger	222	118	104		Conversion of public funds by withholding wharfage fees collected. Justice advises that legal action is unwarranted.
	4,357	3,273	1,084		

SECTION 98(3)—Continued

Other Losses—Concluded

Items Not Charged to the Public Officers Guarantee Account

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Environment Accounts Clerk	4,739			4,739	An audit at the Petawawa Forest Experimental Station during August of 1977 revealed the cash shortage. Employee was convicted on seven counts of fraud and received a one year suspended sentence. Employee was discharged from the public service. No possibility exists for recovery in connection with the above conviction.
Indian Affairs and Northern Development Accounts Clerk	5,351			5,351	Employee converted public funds to his own use by collecting rents for Northern Housing. Minister of Justice advised employee to reimburse amount owing. Employee was discharged.
Accounts Clerk	200			200	Employee converted public funds to his own use by collecting rents for Northern Housing. Further information pending investigation.
Accounts Clerk	40			40	Employee converted public funds to his own use by collecting rents for Northern Housing. Further information pending investigation.
National Defence Corporal	4,007			4,007	Employee tried by court martial and found guilty of theft of funds from Public Fund Imprest account. Further information regarding disposal pending finalization of case.
Base Supply Officer.....	70,000			70,000	Original reports indicated a loss of approximately \$70,000 had occurred in the accountable advance issued to this officer. Subsequent investigation determined no shortage in the accountable advance but rather a misappropriation through improper purchasing. Investigation is continuing and details regarding final disposal are not known at this time.
National Museums Assistant Director	6,329	6,301		28	
	90,666	6,301		84,365	

Post Office Department

Summary of Losses Due to Defalcation or Other Fraudulent Acts or Omissions

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of cases in 1977-78	Amount of loss	Amount recovered in 1977-78	Net charge to Fund in 1977-78	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1977		214,892			214,892
Net difference due to changes		18,903	- 129,088	- 104,707	- 214,892
		233,795	- 129,088	- 104,707	
Amounts reported April 1, 1977 to March 31, 1978:					
Losses recovered in full	56	143,935	- 109,613	- 34,322	
Losses incurred during 1977-78 and outstanding at March 31, 1978	57	211,114	- 71,708		139,406
	113	355,049	- 181,321	- 34,322	139,406
	113	588,844	- 310,409	- 139,029	139,406

Details on the following pages.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1978	Particulars
		\$	\$	\$	\$	
Postmaster		2,101	1,794	307		Conversion of funds. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(2,101)	(1,714)	(387)		Conversion of funds. Postmaster dismissed. Recovered in full.
Postmaster		1,500	1,500			Postmaster committed arson to conceal shortage. Prosecuted. Regular payments received.
	(1976-77)	(1,500)	(1,340)	(160)		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		4,097	1,698	2,399		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
	(1976-77)	(4,097)	(1,498)	(2,599)		Conversion of funds. Postmaster dismissed and prosecuted. Irregular payments received. Full recovery expected.
Postmaster		7,017	5,781	1,236		Conversion of funds. Postmaster dismissed and prosecuted. Small deductions from Spouse's salary received intermittently. Ex-postmaster unemployed.
	(1976-77)	(7,017)	(5,431)	(1,586)		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		2,943	2,927	16		Conversion of funds. Postmaster dismissed and prosecuted. Irregular payments received. Full recovery expected.
	(1976-77)	(2,943)	(2,827)	(116)		Conversion of funds. Postmaster dismissed and prosecuted. Small deductions from Spouse's salary received intermittently. Ex-postmaster unemployed.
Postmaster		8,025	1,672	6,353		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
	(1976-77)	(8,025)	(1,533)	(6,492)		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		1,750	1,410	340		Conversion of funds. Postmaster dismissed. Irregular payments received. Full collection expected.
	(1976-77)	(1,750)	(1,340)	(410)		C.O.D. funds not remitted. Postmaster dismissed and prosecuted. Fairly regular payments received.
Postmaster		1,794	1,750	44		Conversion of funds. Postmaster dismissed. Regular payments received.
	(1976-77)	(1,794)	(1,650)	(144)		Numerous financial irregularities. Postmaster dismissed. Small intermittent payments received.
Postmaster		8,274	4,904	3,370		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(8,274)	(4,704)	(3,570)		Conversion of funds. Postmaster dismissed. Regular payments received.
Postmaster		2,505	1,844	661		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	1976-77)	(2,505)	(1,729)	(776)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		539	292	247		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(539)	(282)	(257)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster & Assistant		6,830	4,963	1,867		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(6,830)	(4,563)	(2,267)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,688	646	1,042		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,688)	(596)	(1,092)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,660	1,621	39		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,660)	(1,586)	(74)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Assistant		7,772	3,218	4,554		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(7,772)	(3,218)	(4,554)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,097	1,097			Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,097)	(999)	(98)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		7,993	2,137	5,856		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1974-75)	(7,993)	(2,137)	(5,856)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,882	1,013	869		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,882)	(938)	(944)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,221	1,218	3		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,221)	(1,188)	(33)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		6,055	3,503	2,552		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(6,055)	(2,903)	(3,152)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,943	1,346	597		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(1,943)	(966)	(977)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		961	583	378		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(961)	(463)	(498)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		4,790	1,455	3,335		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(4,790)	(935)	(3,855)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		3,873	2,041	1,832		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(3,873)	(1,741)	(2,132)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		5,915	3,445	2,470		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(5,915)	(2,845)	(3,070)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		3,035	1,269	1,766		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(3,035)	(999)	(2,036)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		1,246	1,145	101		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1975-76)	(1,246)	(1,145)	(101)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		3,026	2,437	589		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(3,026)	(2,237)	(789)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster		587	587			Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.
	(1976-77)	(587)	(546)	(41)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1978	Particulars
		\$	\$	\$	\$	
Postmaster	(1975-76)	2,973 (2,973)	2,650 (2,650)	323 (323)		Unremitted C.O.D. funds. Postmaster dismissed and prosecuted. Fairly regular payments received to March 1976. Postmaster disappeared. Authority received to close case.
Postmaster	(1976-77)	5,986 (5,986)	5,671 (4,871)	315 (1,115)		Conversion of funds. Postmaster dismissed. Irregular payments received. Full recovery expected.
Postmaster	(1976-77)	7,788 (7,788)	2,225 (1,775)	5,563 (6,013)		Unremitted C.O.D. funds. Postmaster dismissed. Remote native Post Office. Prosecution not recommended. Payments being received currently on a more regular basis.
Postmaster	(1976-77)	6,723 (6,723)	2,726 (1,926)	3,997 (4,797)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Irregular payments received.
Postmaster	(1975-76)	1,659 (1,659)	362 (362)	1,297 (1,297)		Unremitted C.O.D. funds. Postmaster dismissed. Intermittent payments received to May 1976. Balance of debt declared uncollectible. Case closed.
Postmaster	(1975-76)	898 (898)	540 (540)	358 (358)		Errors in the accounts, unexplained shortage. Post Office closed. Postmaster bankrupt. No possible chance for recovery. Authority received to close case.
Postmaster	(1975-76)	2,486 (2,486)	1,566 (1,566)	920 (920)		Unremitted C.O.D. funds. Postmaster dismissed. Intermittent payments received to March 1977. Postmaster has been unemployed for some time. Full recovery unlikely.
Postmaster	(1976-77)	4,707 (4,707)	4,707 (3,512)		(1,195)	Numerous errors and shortages in the accounts. Post Office closed. Recovered in full.
Postmaster	(1976-77)	2,917 (2,917)	289 (279)	2,628 (2,638)		Conversion of funds. Postmaster dismissed. No legal action to date. Small intermittent payments received.
Postmaster	(1976-77)	4,176 (4,176)	1,368 (1,018)	2,808 (3,158)		Conversion of funds. Postmaster dismissed and prosecuted. Intermittent payments received.
Postmaster	(1976-77)	4,555 (4,555)	3,850 (3,450)	705 (1,105)		Conversion of funds and falsification of records. Postmaster dismissed and prosecuted. Irregular payments received.
Postal Employee	(1976-77)	954 (954)	954 (591)		(363)	Falsification of records. Postmaster dismissed. Recovered in full.
Postmaster	(1976-77)	10,007 (10,007)	4,927 (3,127)	5,080 (6,880)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster	(1974-75)	1,031 (1,031)	749 (749)	282 (282)		No explanation for shortage. Post Office closed. Balance of debt declared uncollectible. Case closed.
Postmaster	(1976-77)	1,369 (1,369)	1,342 (1,272)	27 (97)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Intermittent payments received. Full recovery expected.
Postmaster	(1974-75)	1,698 (1,698)	143 (143)	1,555 (1,555)		No explanation for shortage. Post Office closed. Case referred to the Dept. of Justice. Case presently in hands of Headquarters Legal Services.
Assistant	(1976-77)	4,469 (4,469)	4,032 (3,732)	437 (737)		Conversion of funds evident, denied by Assistant postmaster. Assistant dismissed. Irregular payments received. Full collection expected.
Postmaster	(1975-76)	7,674 (7,674)	2,213 (2,213)	5,461 (5,461)		Unremitted C.O.D. funds. Post Office transferred. Ex-Postmaster declared indigent. Efforts being made to recover amount from Spouse who is gainfully employed.
Postmaster	(1974-75)	214 (214)		214 (214)		Errors in the accounts. Post Office transferred. Postmaster cannot be located. Authority received to close case.
Assistant	(1974-75)	660 (660)	273 (273)	387 (387)		Conversion of funds. Postmaster dismissed. Bankruptcy declared. Pending distribution of Estate.
Postmaster	(1976-77)	1,205 (1,205)	1,205 (547)		(658)	Conversion of funds. Postmaster dismissed. Prosecution not recommended. Recovered in full.
Assistant	(1976-77)	4,704 (4,704)	4,704 (4,271)		(433)	Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received. Recovered in full.
Postmaster	(1976-77)	2,760 (2,760)	258 (148)	2,502 (2,612)		Conversion of funds. Postmaster dismissed and prosecuted. Postmaster in mental hospital for some time. Charged to commence payments May 1977, \$10.00 per month for 18 months.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss \$	Amount recovered \$	Net charge to Post Office Guarantee Fund \$	Amount outstanding at March 31, 1978 \$	Particulars
Postmaster	(1975-76)	27,287 (27,287)	385 (385)	26,902 (26,902)		Conversion of funds. Postmaster dismissed and prosecuted. Sentenced December 15, 1976 to 14 months in prison.
Postmaster	(1976-77)	1,395 (1,395)	1,395 (46)	(1,349)		Numerous financial irregularities. Post Office transferred. Recovered in full.
Postmaster	(1974-75)	5,647 (5,647)	77 (77)	5,570 (5,570)		Conversion of funds. Postmaster dismissed. Postmaster cannot be located. R.C.M.P. have issued warrant for his arrest.
Postmaster	(1976-77)	13,120 (13,120)	3,929 (3,729)	9,191 (9,391)		Conversion of funds. Postmaster dismissed and prosecuted. Ordered to repay debt by monthly instalments; placed on 3 years probation. Restitution order subsequently cancelled. Civil Litigation under consideration.
Postmaster	(1976-77)	2,489 (2,489)	2,489 (2,021)	(468)		No explanation for shortage. Post Office transferred. Recovered in full.
Postmaster	(1975-76)	250 (250)	160 (160)	90 (90)		Errors in the accounts. Post Office closed. Remote Northern Post Office. Postmaster cannot be located. Authority received to close case.
Postmaster	(1975-76)	1,562 (1,562)	1,246 (1,246)	316 (316)		Errors in the accounts. Post Office transferred. Postmaster has moved frequently, difficult to contact. Further recovery unlikely.
Postmaster	(1976-77)	3,597 (3,597)	2,423 (2,383)	1,174 (1,214)		No explanation for shortage. Post Office transferred. Remote native Post Office. Intermittent payments received. Dept. of Justice to be contacted.
Postmaster	(1976-77)	160 (160)	160 (69)	(91)		Errors in the accounts. Post Office transferred. Recovered in full.
Postmaster	(1974-75)	5,161 (5,161)	2,425 (1,025)	2,736 (4,136)		Conversion of funds. Post Office closed. Postmaster prosecuted. Criminal charges dropped. Case referred to Dept. of Justice for collection. Regular payments received since February 1977.
Postmaster	(1973-74)	2,518 (2,518)	381 (81)	2,137 (2,437)		Unremitted C.O.D. funds. Postmaster transferred. Remote Native Post Office. Prosecution not recommended. Fairly regular payments received commencing April 1977.
Postmaster	(1976-77)	1,185 (1,185)	1,118 (1,018)	67 (167)		Conversion of funds. Post Office closed. Intermittent payments received. Case referred to the Dept. of Justice.
Postmaster	(1975-76)	635 (635)	489 (489)	146 (146)		Numerous financial irregularities. Post Office closed. Referred to Dept. of Justice. Postmaster cannot be located. Authority received to close case.
Postmaster	(1975-76)	2,954 (2,954)	599 (599)	2,355 (2,355)		Numerous financial irregularities. Post Office closed. Case referred to Dept. of Justice. Prosecution unlikely due to financial circumstances of family.
Postmaster	(1976-77)	5,763 (5,763)	3,741 (1,641)	2,022 (4,122)		Conversion of funds. Postmaster dismissed and prosecuted. Ordered to make restitution through monthly payments.
Postmaster	(1976-77)	1,144 (1,144)	308 (258)	836 (886)		No explanation for shortage. Post Office transferred. Case referred to the Dept. of Justice.
Postmaster	(1975-76)	3,666 (3,666)	3,465 (3,465)	201 (201)		Conversion of funds. Post Office closed. Balance of debt deemed uncollectible. Authority received to close case.
Postmaster	(1975-76)	744 (744)		744 (744)		Numerous errors in the accounts. Post Office transferred. Case referred to the Dept. of Justice.
Postmaster	(1976-77)	4,322 (4,322)	1,608 (1,188)	2,714 (3,134)		Conversion of funds. Postmaster dismissed. Regular payments received.
Postmaster	(1976-77)	11,658 (11,658)	7,305 (2,805)	4,353 (8,853)		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Partial restitution ordered. Further charges considered.
Postmaster	(1975-76)	1,378 (1,378)	441 (441)	937 (937)		Unremitted C.O.D. funds. Post Office transferred. Case referred to the Dept. of Justice.
Postmaster	(1975-76)	697 (697)	283 (283)	414 (414)		No explanation for shortage. Post Office closed. Postmaster has disappeared. Case referred to the Dept. of Justice.
Postmaster	(1976-77)	1,993 (1,993)	334 (252)	1,659 (1,741)		Numerous errors in the accounts. Post Office transferred. Case referred to the Dept. of Justice.
Postmaster	(1976-77)	680 (680)	680 (674)	(6)		Conversion of funds. Post Office closed. Regular payments received. Recovered in full.
Postmaster	(1975-76)	3,471 (3,471)	595 (595)	2,876 (2,876)		Unremitted C.O.D. funds. Post Office transferred. Intermittent payments received. Recommendation made to refer case to the Dept. of Justice.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1978	Particulars
		\$	\$	\$	\$	
Postmaster		1,796	1,796			No explanation given for shortage. Post Office closed. Regular payments received. Recovered in full.
	(1976-77)	(1,796)	(748)	(1,048)		Conversion of funds. Post Office closed. Prosecution case. Postmaster ordered to make full restitution. Commitments not met. Postmaster to be sentenced October 1978.
Postmaster	(1975-76)	9,159	273	8,886		Conversion of funds. Post Office closed. Regular payments received to August 1977. Postmaster declared bankruptcy December 1977.
		(9,159)	(273)	(8,886)		Falsification of records. Post Office transferred. Regular payments received.
Postmaster		2,680	1,519	1,161		No explanation for shortage. Post Office closed. Postmaster bankrupt. No possible chance for recovery. Authority received to close case.
	(1976-77)	(2,680)	(1,019)	(1,661)		Conversion of funds. Post Office closed. Recovered in full.
Postmaster		3,775	2,464	1,311		Conversion of funds. Post Office closed. Recovery of balance unlikely.
	(1976-77)	(3,775)	(1,264)	(2,511)		Conversion of funds. Post Office closed. Postmaster and spouse charged; given two years probation; ordered to make restitution.
Postmaster		544	14	530		Falsification of records. Conversion of funds. Post Office closed. Case referred to Dept. of Justice. Full recovery expected once Postmaster has sold property. Partial payment to be received through monthly payments commencing April 1978.
	(1975-76)	(544)	(14)	(530)		Unremitted C.O.D. funds. Post Office closed. Reopened as non accounting office. Remote native Post Office. Prosecution not recommended. Security & Investigation's Officer to contact former Postmaster. Pending S & I report. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		2,124	2,124			Conversion of funds. Post Office closed. Case referred to the Dept. of Justice. Irregular payments received. More regular collections expected in future. Balance withdrawn from Post Office Guarantee Fund.
	(1976-77)	(2,124)	(1,190)	(934)		Conversion of funds. Postmaster dismissed and prosecuted. Criminal charges dropped. Civil action under consideration. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		3,008	2,933	75		Conversion of funds. Post Office closed. Postmaster charged. Ordered to make full restitution. Balance withdrawn from Post Office Guarantee Fund.
	(1976-77)	(3,008)	(2,896)	(112)		Unremitted C.O.D. funds. Post Office transferred. Postmaster indigent and recovery unlikely. Dept. of Justice to contact spouse in an effort to recover loss. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		1,014	197	817		Errors in the accounts. Post Office transferred. Balance of debt deemed uncollectible. Balance withdrawn from Post Office Guarantee Fund. Case closed.
	(1976-77)	(1,014)	(197)	(817)		Unremitted C.O.D. funds. N.S.F. cheques. Outstanding notices. Remote native Post Office. Closed. Recovery unlikely. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		8,083	396	7,687		Conversion of funds. Post Office closed. Postmaster sentenced to 6 months conditional discharge. No motion for restitution. Balance withdrawn from Post Office Guarantee Fund. Case closed.
	(1976-77)	(8,083)		(8,083)		Forged cheques in deposits. Post Office transferred. Postmaster sentenced to one year imprisonment. To repay \$2,000. Balance withdrawn from Post Office Guarantee Fund.
Postmaster		13,483	2,199	11,284		Unremitted C.O.D. funds. Postmaster dismissed. Efforts being made to collect full amount of loss. Balance withdrawn from Post Office Guarantee Fund.
	(1976-77)	(13,406)	(2,188)		(11,218)	
Assistant Postmaster		1,766	338	1,428		
	(1976-77)	(1,766)	(188)		(1,578)	
Postmaster		3,095	161	2,934		
	(1976-77)	(3,095)	(161)		(2,934)	
Postmaster		5,073	173	4,900		
	(1976-77)	(5,073)	(173)		(4,900)	
Postmaster		326		326		
	(1976-77)	(326)			(326)	
Postmaster		661	495	166		
	(1976-77)	(661)	(495)		(166)	
Postmaster		4,181	95	4,086		
	(1976-77)	(1,197)	(95)		(1,102)	
Postmaster		1,885	194	1,691		
	(1976-77)	(1,885)	(194)		(1,691)	
Postmaster		6,063	1,158	4,905		
	(1976-77)	(4,866)	(879)		(3,987)	
Postmaster		16,727	16,387	340		
	(1976-77)	(16,034)	(14,297)		(1,737)	

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1978	Particulars
		\$	\$	\$	\$	
Postmaster	(1976-77)	7,400 (6,371)	2,643 (1,905)	4,757	(4,466)	Errors in the accounts. Post Office transferred. Case referred to the Dept. of Justice. Regular payments received commencing January 1978. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	748 (748)	164	584	(748)	Shortage in the accounts, not made good. Post Office closed. Case referred to the Dept. of Justice. Postmaster in debt to numerous agencies. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	1,305 (1,305)	350	955	(1,305)	Falsification of records. Post Office closed. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	3,929 (3,929)	1,060 (105)	2,869	(3,824)	Evidence of "kiting". Postmaster dismissed and prosecuted. Pending advice of trial proceedings. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	490 (490)		490	(490)	Shortage disclosed on inspection. Post Office transferred. Postmaster refused to pay. Case referred to Dept. of Justice. Balance withdrawn from Post Office Guarantee Fund.
Assistant Postmaster	(1976-77)	2,643 (2,643)	922 (922)	1,721	(1,721)	Conversion of funds. Post Office closed. Postmaster charged under Sect. 65 P.O.A. Charges dismissed. Postmaster has no assets. Balance withdrawn from Post Office Guarantee Fund. Case closed.
Postmaster	(1976-77)	17,266 (17,266)	326 (316)	16,940	(16,950)	Conversion of funds. Fraud. Post Office transferred. Postmaster prosecuted, placed on three years probation. Ordered to make restitution by monthly instalments. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	1,750 (891)	720	1,030	(891)	Shortage disclosed when office closed. Postmaster ill. Payments received on a fairly regular basis. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	229 (229)	10	219	(229)	No explanation for shortage. Postmaster dismissed. Postmaster has no assets. Recovery unlikely. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	530 (530)	280 (50)	250	(480)	No explanation for shortage. Post Office closed. Case referred to the Dept. of Justice. Monthly payments received. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	1,069 (1,069)		1,069	(1,069)	No explanation for shortage. Post Office closed. Case referred to the Dept. of Justice. Pending results of legal action. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	26,987 (26,987)	863	26,124	(26,987)	Conversion of funds. Post Office closed. Postmaster charged, placed on 24 months probation. Ordered to repay \$2,400 by monthly instalments. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	25,518 (25,214)	25,307	211	(25,214)	Conversion of funds, falsification of records. Post Office closed. Postmaster charged. Ordered to make full restitution. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	3,081 (3,081)		3,081	(3,081)	Numerous financial irregularities. Post Office closed. Case referred to Dept. of Justice. Out of court settlement under consideration. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	29,399 (29,399)	11,933 (10,934)	17,466	(18,465)	Conversion of funds, falsification of records. Post Office closed. Postmaster charged. Pending results of trial. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	6,215 (6,215)	1,446 (150)	4,769	(6,065)	Conversion of funds. Post Office closed. Postmaster charged. Placed on three years probation. Ordered to make full restitution. Regular payments received. Balance withdrawn from Post Office Guarantee Fund.
Assistant Postmaster	(1976-77)	16,528 (5,248)	107	16,421	(5,248)	Irregular accounting practices. Post Office closed. Insufficient evidence for criminal charges. Civil action instigated. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	2,589 (2,109)	1,124	1,465	(2,109)	Numerous financial irregularities. Post Office transferred. Postmaster disappeared. Has not been located to date. Balance withdrawn from Post Office Guarantee Fund.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in Cases Reported in Previous Years—Concluded

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1978	Particulars
		\$	\$	\$	\$	
Postmaster	(1976-77)	916 (916)	487	429	(916)	No explanation for shortage. Post Office closed. Payments currently received on regular basis. Balance withdrawn from Post Office Guarantee Fund.
Postmaster	(1976-77)	4,877 (4,877)	4,877 (3,272)		(1,605)	Unremitted C.O.D. funds. Balance recovered by salary warrant deductions. Recovered in full.
Postmaster	(1976-77)	1,580 (1,580)	1,580 (1,560)		(20)	Errors in the accounts. Unremitted C.O.D. funds. Recovered in full.
Postmaster	(1976-77)	3,529 (3,529)	3,529 (2,027)		(1,502)	Missing postage supplies. Post Office transferred. Recovered in full.
Assistant Postmaster	(1976-77)	2,778 (2,778)	2,778 (1,452)		(1,326)	Fraudulent imprinting of money orders. Assistant dismissed. Recovered in full.
Postmaster	(1976-77)	546 (546)	546		(546)	Unexplained shortages. Post Office transferred. Recovered in full.
Postmaster	(1976-77)	1,439 (1,439)	1,439 (1,432)		(7)	Shortage disclosed after robbery reported. Postmaster dismissed and prosecuted. Recovered in full.
Postmaster	(1976-77)	1,117 (1,117)	1,117 (240)		(877)	No explanation given for shortage. Post Office closed. Recovered in full.
Postmaster	(1976-77)	1,905 (1,905)	1,905 (1,240)		(665)	Numerous shortages. Loss repaid by salary warrant deductions. Recovered in full.
Postmaster	(1976-77)	4,423 (4,423)	4,423 (3,481)		(942)	No explanation given for shortage. Loss repaid by salary warrant deductions. Recovered in full.
Postmaster	(1976-77)	364 (364)	364		(364)	No explanation given for shortage. Postmaster absent from office due to illness. Recovered in full.
Postmaster	(1976-77)	169 (169)	169		(169)	No explanation given for shortage. Recovered in full.
Postmaster	(1976-77)	184 (184)	184		(184)	No explanation given for shortage. Recovered in full.
Postmaster	(1976-77)	2,743 (2,743)	2,743 (105)		(2,638)	Numerous financial irregularities. Post Office transferred. Recovered in full.
Postmaster	(1976-77)	411 (411)	411		(411)	No explanation given for shortage. Postmaster on vacation when shortage occurred. Recovered in full.
Postmaster	(1976-77)	575 (575)	575		(575)	No explanation given for shortage. Post Office closed. Recovered in full.
Postmaster	(1976-77)	1,335 (1,335)	1,335		(1,335)	No explanation given for shortage. Postmaster inflated closing balance to cover deficit. Recovered in full.
Postmaster	(1976-77)	1,292 (1,292)	1,292		(1,292)	Unremitted C.O.D. funds. Correct procedures not adhered to. Changed to non-accounting Post Office. Recovered in full.
Postmaster	(1976-77)	11,648 (11,648)	11,648		(11,648)	Falsification of records. Post Office closed. Recovered in full.
Postmaster	(1976-77)	299 (299)	299 (296)		(3)	Shortage probably due to ill health of Postmaster. Post Office closed. Recovered in full.
Postmaster	(1976-77)	382 (382)	382 (270)		(112)	Postmaster issued personal money orders without depositing funds. Post office closed. Recovered in full.
Postmaster	(1976-77)	27,185 (27,185)	27,185		(27,185)	Conversion of funds. Postmaster dismissed and prosecuted. Recovered in full.
Postmaster	(1976-77)	304 (304)	304		(304)	No explanation given for shortage. Post Office transferred. Recovered in full.
Postmaster	(1976-77)	203 (203)	203		(203)	No explanation given for shortage. Recovered in full.
Postmaster	(1976-77)	838 (838)	838		(838)	Postmaster neglectful of procedures. Assistant ill. Recovered in full.
Postmaster	(1976-77)	524 (524)	524		(524)	Shortage disclosed after robbery reported. Post Office closed. Recovered in full.
Postmaster	(1976-77)	9,288 (9,288)	9,288		(9,288)	Conversion of funds. Post Office closed. Postmaster prosecuted. Recovered in full.
Wicket Clerk	(1976-77)	928 (928)	928 (496)		(432)	Conversion of funds. Clerk resigned. Balance to be recovered from Superannuation. Recovered in full.
		602,109 (583,206)	303,610 (174,522)	298,499 (193,792)	(214,892)	
Net difference due to change in amounts previously reported.		18,903	- 129,088	- 104,707	- 214,892	

SECTION 98(3)—Continued

Post Office Department—Continued

Losses Incurred During 1977-78 and Outstanding at March 31, 1978

Employee responsible	Amount of loss \$	Amount recovered \$	Amount outstanding \$	Particulars
Postmaster	1,537		1,537	Numerous financial irregularities. Shortage to be recovered through salary deductions commencing April 1978.
Postmaster	7,626	7,233	393	Irregular accounting practices. Unremitted C.O.D. funds. Full recovery expected.
Wicket Clerk	928	496	432	Conversion of funds. Clerk resigned. Loss to be recovered from Superannuation.
Postmaster	12,114	3,312	8,802	Numerous shortages. Unremitted C.O.D. funds. Post Office transferred. Case to be referred to Dept. of Justice.
Postmaster	2,567	2,547	20	Irregular accounting practices. Shortage to be recovered through salary deductions.
Postmaster	4,396	3,434	962	Irregular accounting practices. Post Office transferred. Full recovery expected.
Postmaster	4,689	1,680	3,009	No explanation found for shortage. Conversion of funds suspected. Post Office closed. Case referred to Dept. of Justice.
Postmaster	4,966	2,232	2,734	Unremitted C.O.D. funds. Poorly managed remote Native Post Office. Changed to Non Accounting Office. Prosecution pending.
Postmaster	4,806	4,715	91	Conversion of funds. Post Office closed. Acknowledgement of debt and Promise to pay received. Full recovery expected.
Postmaster	567		567	Shortage disclosed when robbery reported. Post Office closed. Postmaster sold business and moved. Efforts being made to make contact and recover loss.
Postmaster	9,288	3,326	5,962	Conversion of funds. Post Office closed. Postmaster prosecuted. Regular payments being received.
Postmaster	7,723	6,123	1,600	Shortage due to late remittances. Post Office closed. Full recovery expected.
Postmaster	2,218	55	2,163	Conversion of funds. Post Office closed. Case referred to Dept. of Justice. Pending result of legal action.
Postmaster	1,198	1,008	190	Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster	1,565	700	865	No explanation given for shortage. Postmaster in debt to several agencies. Post Office transferred. Irregular payments received.
Postmaster	13,672	456	13,216	Conversion of funds. Postmaster dismissed and prosecuted. Pending result of trial.
Postmaster	3,372	3,315	57	Numerous financial irregularities, apparently due to inexperienced assistant. Full recovery expected.
Postmaster	2,162	862	1,300	Irregular financial transactions. Poor operation. Post Office transferred. Offsetting errors found. Full recovery expected.
Postmaster	2,267	1,518	749	Unremitted C.O.D. funds. Remote Native Office. Changed to Non Accounting Office. Recovery of balance due unlikely.
Postmaster	1,477	167	1,310	Unauthorized removal of funds for "Vacation Advance". Post Office transferred. Loss to be recovered through salary due.
Postmaster	2,408		2,408	Falsification of records. Post Office closed. Postmaster declared Bankruptcy. Claim filed with Receiver in Bankruptcy.
Postmaster	1,237		1,237	Conversion of funds. Postmaster dismissed and prosecuted. Pending result of trial.
Postmaster	797	11	786	No explanation given for shortage. Post Office closed. Case referred to Dept. of Justice for collection.
Postmaster	2,543	523	2,020	Unremitted C.O.D. funds. Post Office transferred. Intermittent payments received. Attempts being made to obtain regular collections.
Postmaster	2,404	1,438	966	Falsification of records. Post Office closed. Full recovery expected.
Assistant Postmaster	741	216	525	No explanation given for shortage. Acknowledgement of debt submitted. Regular payments received.
Postmaster	560	515	45	Unremitted C.O.D. funds. Claims not finalized. Postmaster dismissed. Office changed to Non Accounting. Prosecution pending.
Postmaster	958	663	295	NSF cheques claimed in remittances. Post Office transferred. Full recovery expected.
Postmaster	35,637	300	35,337	Conversion of funds. Postmaster dismissed and prosecuted. Placed on 2 years probation. Ordered to make full restitution.
Postmaster	9,995	321	9,674	Numerous shortages. Unremitted C.O.D. funds. Post Office transferred. Loss has subsequently been reduced to \$2,849. Collection action followed.
Postmaster	674	633	41	Conversion of funds. Post Office closed. Full recovery expected.
Postmaster	5,428	4,615	813	Conversion of funds. Postmaster dismissed and prosecuted. Sentenced to 6 Months imprisonment. Further steps being taken to make full recovery.
Postmaster	564	409	155	Irregular accounting practices. Offsetting errors found. Full recovery expected.
Assistant Postmaster	825		825	Conversion of funds. Assistant dismissed and prosecuted. Pending advice of court hearing.
Postmaster	9,550	5,070	4,480	Conversion suspected. Postmaster away ill when shortages occurred. Post Office closed. Postmaster apparently has no assets. Recovery unlikely.
Postmaster and Assistant	1,677	565	1,112	Conversion of funds. Post Office closed. Prosecution recommended. Regular collections received.
Postmaster	2,402	268	2,134	Conversion of funds. Postmaster dismissed. Prosecution recommended. Regular payments received from January 1978.
Assistant Postmaster	1,100		1,100	Conversion of funds. Assistant dismissed. Remote native office. Prosecution not recommended. Collection action being followed.
Postmaster	1,567		1,567	Unremitted C.O.D. funds. Remote Northern Post Office. Native Band to be contacted after ice break-up.
Postmaster	13,168		13,168	Company where Post Office located has declared bankruptcy. Post Office funds in receivership. Claim filed for recovery action.
Wicket Clerk	250		250	No explanation given for till shortage. Loss to be recovered through salary deductions.
Wicket Clerk	473		473	No explanation given for till shortage. Loss to be recovered through salary deductions.
Postmaster	1,719	228	1,491	Unremitted C.O.D. funds. All claims not finalized. Isolated Indian Community. Prosecution pending.
Postmaster	438	422	16	Irregular Accounting practices. Post Office transferred. Full recovery expected.

SECTION 98(3)—Concluded

Post Office Department—Concluded

Losses Incurred During 1977-78 and Outstanding at March 31, 1978—Concluded

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster	602	225	377	No explanation given for shortage. Loss to be recovered through salary deductions.
Postmaster	845		845	Shortage disclosed when robbery reported. No explanation given. Financial officers to audit Office again and furnish further report.
Postmaster	3,000	1,206	1,794	Banking remittance claimed twice. Shortage to be recovered through salary deductions.
Postmaster	326	100	226	Money orders issued but not reported. Post Office closed. Balance to be recovered from salary due.
Postmaster	189		189	Shortage in Postage supplies. Full recovery expected.
Postmaster	673		673	Irregular accounting practices. Loss to be recovered through salary deductions.
Postmaster	330		330	Irregular accounting practices. Postmaster on sick leave when shortages occurred. Loss to be recovered through salary deductions.
Postmaster	2,316		2,316	Conversion of funds. Post Office transferred. Loss to be recovered through salary and superannuation credits.
Wicket Clerk	219	39	180	No explanation given for till shortage. Loss to be repaid in monthly installments.
Postmaster	10,037	10,010	27	Conversion of funds. Post Office closed. Prosecution recommended.
Postmaster and Assistant	1,006		1,006	No explanation given for shortage. Postmaster intends to resign and sell business. Debt to be repaid through proceeds of sale.
Postmaster	908	752	156	No explanation given for shortage. Post Office transferred. Balance of debt to be recovered from salary due.
Postmaster	4,410		4,410	No explanation given for shortage. Post Office closed. Pending further report from Security and Investigations.
	211,114	71,708	139,406	

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1978

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid transferred or discharged	Amount written off	Amount outstanding in Public Accounts as at March 31, 1978	Guarantees outstanding as at March 31, 1978
	\$	\$	\$	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDE- CESSOR AND AFFILIATED COMPANIES AND CANADIAN GOV- ERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres)	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies	127,255,778		127,255,778		
Capital and construction expenditures	428,396,780			428,396,780 ⁽¹⁾	
Deficits and operating expenditures*	1,342,065,414		1,342,065,414		
Total	1,897,717,972		1,469,321,192	428,396,780	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits	733,592,152 ⁽²⁾	359,769,032 ⁽³⁾	373,823,120 ⁽⁴⁾		
Loans for betterment of, and repairs to, railway equipment	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program ⁽⁵⁾	5,706,599,727	3,930,815,614		1,775,784,113 ⁽⁶⁾	
Total	6,533,248,028	4,383,640,795	373,823,120	1,775,784,113	
<i>Stock acquired—</i>					
1,000,000 shares of no par value	18,000,000 ⁽⁷⁾			18,000,000	
5,000,000 shares of no par value	378,518,135		36,555,118 ⁽⁸⁾	341,963,017	
	396,518,135		36,555,118	359,963,017 ⁽⁹⁾	
1,555,926,732 shares of 4% preferred stock	1,555,926,732			1,555,926,732	
Total	1,952,444,867		36,555,118	1,915,889,749	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government ..	2,390,577,423	1,892,178,923		498,398,500	
Loans guaranteed as to interest only by government	216,207,142	216,207,142			
Total	2,606,784,565	2,108,386,065		498,398,500 ⁽¹⁰⁾	
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPA- NIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres)	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies	24,175,758		24,175,758		
Capital and construction expenditures	63,452,118			63,452,118	
Operating expenditures	- 98,510		- 98,510		
Total	87,529,366		24,077,248	63,452,118 ⁽¹¹⁾	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure dividends during construction	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement	15,681,490	15,681,490			
Temporary loans and advances including loans made in con- nection with government's relief program	8,501,922	8,501,922			
Total	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government ..	75,000,000	75,000,000			
<i>Sundry assistance</i>	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1978—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures	OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
	\$	\$		\$	\$
Albert Southern Railway, New Brunswick	50,460		L'Assomption Railway, Quebec	11,200	
Algoma Central and Hudson Bay Railway	2,048,704		Leamington and St. Clair Railway	51,200	
Brantford, Waterloo and Lake Erie Railway ..	57,600		Maritime Coal and Railway Company	3,200	
Bruce Mines and Algoma Railway	53,920		Minudie Coal Company, Nova Scotia	18,544	
Canada and Gulf Terminal Railway	210,054		Napierville Junction Railway	173,440	
Canada Central Railway—Peace River Bridge		175,000	North Railway		250,000
Central Railway of Canada, Quebec	30,145		North Shore Railway Company, Beersville Coal and Railway Company	27,616	
Colchester Coal and Railway Company	12,800		Northern New Brunswick Seaboard Railway Company	108,160	
Cumberland Railway and Coal Company, Nova Scotia	39,850		Ottawa and New York Railway	262,384	
Dominion Coal Company, Nova Scotia	87,808		Pacific Great Eastern Railway	2,478,500	
Edmonton, Dunvegan and British Columbia Railway	338,382		Phillipsburg Junction and Quarry Company	23,712	
Erie and Huron Railway	96,000		Pontiac and Renfrew Railway	13,600	
Ha Ha Bay Railway Company, Quebec	231,462		Port Nelson Terminal		6,240,096
Harvey Branch Railway, New Brunswick	5,554		Quebec, Montmorency and Charlevoix Rail- way	96,000	
Residue of cost of steamer <i>Sheba</i>		78,611	Schomberg and Aurora Railway	46,144	
Joggins Railway, Nova Scotia	37,500		St. Lawrence and Adirondack Railway	149,482	
Klondyke Mines Railway	197,184		St. Louis Richibucto Railway	22,400	
Lake Erie, Essex and Detroit Railway	118,400		Temiskaming and Northern Ontario Railway	2,134,080	
Lake Erie and Detroit River Railway	357,451				
			Total Other Railways	9,592,936	6,743,707 ⁽¹²⁾

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

⁽¹⁾ See items referred to in footnote⁽¹⁾ Net Debt in Section 8.

⁽²⁾ As at the implementation of the Capital Revision Act, 1937.

⁽³⁾ Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

⁽⁴⁾ Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

⁽⁵⁾ Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

⁽⁶⁾ Loans to, and investments in, Canadian National Railways.

⁽⁷⁾ These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

⁽⁸⁾ Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

⁽⁹⁾ See item referred to in footnote⁽⁵⁾ Net Debt in Section 8.

⁽¹⁰⁾ See Statement of Contingent Liabilities.

⁽¹¹⁾ See items referred to in footnote⁽³⁾ Net Debt in Section 8.

⁽¹²⁾ See items referred to in footnote⁽²⁾ Net Debt in Section 8.

Losses of \$1,000 or more due to accidental destruction of, or damage, to assets which would normally be covered by insurance had insurance existed

Department or agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture	44,208	7,277	10,847	5,541		67,873
Communications			1,000			1,000
Consumer and Corporate Affairs		4,510	7,428 ⁽¹⁾		1,025	12,963
Energy, Mines and Resources			105,829 ⁽²⁾	7,251		113,080
Environment			103,530 ⁽³⁾	43,153	5,557	152,240
External Affairs—						
Department				29,411		29,411
Canadian International Development Agency					1,561 ⁽⁴⁾	1,561
Indian Affairs and Northern Development	457,560	22,473	86,104 ⁽⁵⁾	52,725 ⁽⁶⁾	4,203	623,065
Industry, Trade and Commerce			1,918			1,918
Manpower and Immigration—						
Department	4,100 ⁽⁷⁾		55,795 ⁽⁸⁾			59,895
Unemployment Insurance Commission				3,712 ⁽⁹⁾		3,712
National Defence	187,426	503,056	17,618	241,728	210,171 ⁽¹⁰⁾	1,159,999
National Health and Welfare	3,554		5,910 ⁽¹¹⁾	23,042	878	33,384
National Revenue—						
Taxation			8,768 ⁽¹²⁾			8,768
Post Office	12,440		2,142	69,401	10,590	94,573
Privy Council—						
Public Service Staff Relations Board			3,500 ⁽¹³⁾			3,500
Public Works	7,640			2,177	1,073,236	1,083,053
Regional Economic Expansion	12,400	1,000	3,500	4,519	2,000	23,419
Secretary of State—						
Department					6,240 ⁽¹⁴⁾	6,240
National Film Board			7,803 ⁽¹⁵⁾	2,259		10,062
National Museums of Canada				12,258		12,258
Public Service Commission		83,061 ⁽¹⁶⁾	5,345 ⁽¹⁷⁾			88,406
Solicitor General—						
Correctional Services		194	726			920
Royal Canadian Mounted Police	102,826		4,645			107,471
Transport—						
Department	67,847	15,915	241,507	53,067	93,391	471,727
Urban Affairs—						
National Capital Commission	36,600					36,600
Veterans Affairs	2,400		100	4,375		6,875
Total	939,001	637,486	674,015	554,619	1,408,852	4,213,973

Notes:

(1) Of this amount \$2,027 was due to theft of one Digiphase Analyser and \$10,936.12 due to fire at Rimouski.

(2) Of this amount \$2,010 was due to theft.

(3) Includes theft of the following items: zodiac inflatable boat \$1,300; window air conditioner \$500; cassette recorder \$150; radio telephone \$500; calculator \$250; plastic pipe \$500; anchor and nylon line \$50; car air conditioner \$650; Spectrophotometer \$3,000; magnetic tape transport \$4,000; Nikon camera \$2,000; pen recorder \$1,855; winch \$830; 2 adding machines \$790; 2 pocket calculators \$190; fan \$39 and paper cutter \$35.

(4) Losses due to theft were (2) two typewriters \$1,462 and (1) one electronic calculator \$98.96.

(5) Includes theft of five (5) calculators; one (1) camera; one (1) radio and miscellaneous equipment totaling \$19,816.

(6) Includes \$1,792 due to theft of 1975 automobile.

(7) Of this amount \$4,100 was due to an outraged client who threw typewriters against walls, windows etc.

(8) Of \$55,795 of this amount \$2,000 was for the cost of replacement of the typewriters in incident note (7); \$2,295 was due to theft of Video equipment; \$1,500 was due to fire at CMC St Quintenne NB and \$50,000 was due to fire at CMC Edmonton Alta.

(9) Newfoundland Region—Ford custom model 500, 1977 vehicle was destroyed. The replacement value was \$4,950. The amount of \$3,712.50 indicated above is considered fair and reasonable.

(10) Includes theft of the following items: nightvision scope and accessories; 2 radio sets and tableware.

(11) Of this amount \$5,118 was due to theft.

(12) Of the above total \$2,080 relates to theft of equipment and supplies.

(13) Losses due to theft of four electric typewriters.

(14) Equipment and controllable material written off while in use due to theft.

(15) Includes \$2,530 pertaining to theft of videotape recorder by forcible entry into a locked vehicle.

(16) The loss of \$83,061 was sustained as a result of fire damages at Asticou School of Language.

(17) The amount of \$5,345 was audio visual training aids and office machinery stolen from various language schools.

Report of Surplus Material Disposed of in 1976-77

Department	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....	10,717	500	13,277	4,800	53,934	4,160
Communications— Department	3,972	1,797	49,264	9,166	37,040	3,081
Canadian Radio-television and Telecommunications Commission					2,184	
Consumer and Corporate Affairs		350		1,656	4,670	756
Energy, Mines and Resources— Department	44,640	6,756	34,937	23,553	47,816	12,237
Atomic Energy of Canada		28,771		26,643	81,334	103,516
Environment— Department	171,204	3,529	135,320	58,884	167,298	5,940
International Great Lakes Fisheries Commission			630	163	499	
External Affairs— Department					230,930	30
Canadian International Development Agency					196	558
Finance			4,324	1,921	215	20
Indian Affairs and Northern Development.....	41,179	2,083	38,499	5,537	63,964	7,701
Industry, Trade and Commerce— Department		33,443	112,195	425	3,988	
Statistics Canada				387		34
Labour					25	
Manpower and Immigration— Department		259		154	3,207	2,591
Unemployment Insurance Commission.....		35		821	2,569	4,864
National Defence.....	7,768,836	403,042	3,375,271	520,429	5,882,807	771,712
National Health and Welfare	11,765	1,668	52,840	10,734	35,453	3,742
National Revenue— Customs and Excise	122	52	1,033	20	10,046	
Taxation		956		2,040	265	721
Post Office— Department	300,687	27,648	63,071	10,675	52,558	7,740
Olympic Coin Committee		1,816		407	22,662	1,020
Privy Council— Chief Electoral Officer				155		
Public Works	151,263	39,194	284,092	45,568	144,247	57,503
Regional Economic Expansion	20,512	2,279	45,954	11,496	6,603	5,284
Science and Technology— Ministry of State	5,710		1,899			
National Research Council		1,301		23,848	18,243	2,140
Science Council of Canada			9,161			
Secretary of State— Department			2,050	191	520	
Canadian Broadcasting Corporation				300		
National Library			208	15	888	
Public Archives	1,200	50			20,063	11,791
Canada Council				5,544		
Public Service Commission		720			260	966
Solicitor General— Canadian Penitentiary Services		10,664		21,386	17,667	5,201
Royal Canadian Mounted Police	50,194	6,670	62,889	6,950	419,224	13,893
Supply and Services		10,329		278,350	464,889	43,847
Transport— Department	291,197	17,362	3,366,759	1,130,586	213,911	18,714
National Harbours Board		2,455		103,634	25,805	
Pacific Pilotage Authority		344			110	
St. Lawrence Seaway Authority		720		14,723	2,193	5,575
Urban Affairs— Department			20,450	11,057	12,674	
Central Mortgage and Housing Corporation		2,426		45	16,118	6,142
Veterans Affairs	2,935	115	31,641	5,331	18,488	1,622
Total	8,876,133	573,891	7,705,764	2,337,594	8,085,563	1,103,101

Summary of Accounts Properly Chargeable to 1977-78 but Carried Over to 1978-79

Department or agency	Vote No.	Invoice received on or before April 30, 1978				Invoice received after April 30, 1978	
		Interdepartmental		Other		Interdepart- mental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$		
Agriculture	01		11,009		50,872	47,546	38,799
	05						28,183
	15		1,598		1,509	1,243	23,748
	35		43,686		33,963	10,518	56,749
	45					372	1,087
	50						356
	60			14,912	858		314,730
			56,293	14,912	87,202	59,679	463,652
Communications—							
Department	01					15,206	75,303
	05						6,702
Canadian Radio-television and Telecommunica- tions Commission	10		3,090		1,117		5,644
			3,090		1,117	15,206	87,649
Consumer and Corporate Affairs	01		1,713		10,181	264	2,216
	05		7,993	4,843	3,065	3,777	12,804
	10		884		2,199	925	4,696
	15		2,143		2,651	31	899
	20				111		245
	25		600		1,229	3,470	356
			13,333	4,843	19,436	8,467	21,216
Energy, Mines and Resources—							
Department	01		80		23,503		1,204
	05		16,585		2,961		5,142
	30				10,132	74	7,364
Atomic Energy Control Board	35					60	3,666
National Energy Board	75				1,536		18,247
			16,665		38,132	134	35,623
Environment	01					4,891	17,253
	05		212,537		176,193	9,342	155,307
	10		362,000		183,117	1,451	30,437
	20		1,363		157,431	15,009	91,313
	25			178,548	379,537		22,614
			575,900	178,548	896,278	30,693	316,924
External Affairs—							
Department	01		460		132,231	93,998	71,442
	05				48,096		52,835
Canadian International Development Agency	25		232		3,786	292	2,915
International Joint Commission	45-45b		835			1,695	4,852
			1,527		184,113	95,985	132,044
Finance—							
Department	01	232,259		21,296	3,012	14,106	55,065
Anti-Inflation Board	25					15,742	5,165
Auditor General	30				45,137	6,791	20,471
Insurance	35					722	80
Tariff Board	40					495	
		232,259		21,296	48,149	37,856	80,781
Governor General and Lieutenant-Governors	01					6	6,470
Indian Affairs and Northern Development	01		89,805				36,503
	05		132,302		6,542,165	13,948	330,906
	10		10,259		11,906		64,453
	25				671	3,872	58,805
	60		25,333		25,376	9,233	65,873
	65	177,436	425,266		194,832	23,301	17,608
		177,436	682,965		6,774,950	50,354	574,148
Industry, Trade and Commerce—							
Department	01		60,614		16,154	84,688	37,048
	05				37,500	667	8,245
	10				1,529,738		2,697,321
	40		83				15,820
	45						20,073
	50				78,096		134,291
	51				153,915		329
	60						3,923
Statistics Canada	70				7,234	3,965	53,500
			60,697		1,822,637	89,320	2,970,550
Justice	01				1,904		63,717
	15					17,887	
	20						736
	25					156	1,917
	30					5	54
	32b					197	932
						20,149	67,355

Summary of Accounts Properly Chargeable to 1977-78 but Carried Over to 1978-79—Continued

Department or agency	Vote No.	Invoice received on or before April 30, 1978				Invoice received after April 30, 1978	
		Interdepartmental		Other		Interdepart- mental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Labour—							
Department	01	8,147	609				969
Canada Labour Relations Board	05					20	3,784
		8,147	609			20	4,753
Manpower and Immigration—							
Department	01		35,960		16,619	41,488	53,895
	05		102,507		75,774	57,901	295,737
	10		4,620		996,140	26,420	2,738,561
	15		5,186		583	2,328	7,487
	20		10		1,300		410
Immigration Appeal Board	25					67	364
			148,283		1,090,416	128,204	3,096,454
National Defence	(1)01	226,957	162,389	9,347,902	2,138,089	366,052	5,702,260
	(2)05			8,802,654	128,299	30,619	1,360,205
		226,957	162,389	18,150,556	2,266,388	396,671	7,062,465
National Health and Welfare—							
Department	01		214		1,292		7,452
	05					548	814
	15		370,419		975,544	97,699	802,405
	20		1,265		44,343	3,561	34,041
	25		1,065		2,981	6,918	142,202
	35				934		1,993
	45		15,129		67,018	16,342	23,604
	50						759,405
Medical Research Council	55						206
	60				2,475		2,025
			388,092		1,094,587	125,068	1,774,147
National Revenue—							
Customs and Excise	01		1,400		14,210	12,537	16,888
Taxation	05		4,264		13,054	24,132	64,710
Administrator—Anti-Inflation	01	2,235					29
		2,235	5,664		27,264	36,669	81,627
Parliament—							
The Senate	01					117,318	13,318
House of Commons	05						38,119
Library of Parliament	10						21
						117,318	51,458
Post Office	01		18,651	16,707	39,747	65,017	266,831
	05		1,936		1,744	8,907	133,334
			20,587	16,707	41,491	73,924	400,165
Privy Council—							
Privy Council Office	01		35,008		1,652	87,139	113,677
Canadian Intergovernmental Conference Secre- tariat	05	51,692	21,836	54,932		3,026	2,795
Commissioner of Official Languages	15-15a						121
Economic Council of Canada	20					1,468	282
Public Service Staff Relations Board	25				26	226	4,863
		51,692	56,844	54,932	1,678	91,859	121,738
Public Works	01		1,653		3,487	1,985	7,201
	05		1,133		1,389	3,109	8,771
	10		1,085		521,269	29,229	2,847,012
	15		217,200	5,538,230	2,868,800	8,232	2,071,707
	20		143	138,088	77,677	33	5,848
	25		154	797,520	27,960	6	37
	30		6,608				
	35		16		5,836		30,841
	40		134		52,709	16,940	88,948
	WCA		770		503,150	3,035	359,525
	DTA						47
			228,896	6,473,838	4,062,277	62,569	5,419,577
Regional Economic Expansion	01		171		629	16,904	16,165
	05					1,400	7,262
	10				574,074		843,198
	L15				202,462		56,265
			171		777,165	18,304	922,890

Summary of Accounts Properly Chargeable to 1977-78 but Carried Over to 1978-79—Continued

Department of agency	Vote No.	Invoice received on or before April 30, 1978				Invoice received after April 30, 1978	
		Interdepartmental		Other		Interdepartmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Science and Technology—							
Ministry of State	01	35,056	3,845		216	26,930	407
National Research Council	05				1,331	1,595	34,227
	10						22,129
	25					6,400	4,176
	40						2,140
Science Council of Canada		35,056	3,845		1,547	34,925	63,079
Secretary of State—							
Department ⁽³⁾	01			59,297		6,714	21,941
	05					802	6
	10						2,785,389
	15					1,528	1,812
	25					20	
	30					6,736	5,917
	35					19,170	7,525
	40						805,661
Canadian Film Development Corporation	STAT						567
National Library	85	75,672	22,132				
National Museums		131,990		469,325		37,162	95,102
Public Archives	100		6,160		9,814		
Public Service Commission	15					18,495	48,311
	105	207,662	28,292	528,622	9,814	90,627	3,772,384
Solicitor General—							
Department	01		9,634		7,758	1,825	32,284
Correctional Services	05		4,693	638,784	28,413	31,479	367,370
	10				5,937	21,043	99,061
	15				27,999	4,753	12,535
Royal Canadian Mounted Police	20		16,645		169,383	23,052	508,089
	25		388		16,392	2,831	172,152
			31,360	638,784	255,882	84,983	1,191,491
Supply and Services	01					262	13,281
	05						30,809
	15					894	19,735
						1,156	63,825
Transport—							
Department	01		29,878		115	5,620	59,504
	10		8,454		68,368	2,728	119,433
	15		2,375		167,835		164,550
	20		775		45,795	29,927	462,002
	25		2,173		552	935	99,177
	40					5,580	64,515
	45						2,609
	50						34,435
Canadian Transport Commission	80				75		10,036
			43,655		282,740	44,790	1,016,261
Treasury Board	01					14,986	2,899
Urban Affairs—							
Ministry of State	01						2,013
Veterans Affairs	01				569	51	2,582
	10				3,155	8,760	838
	20					172	
	25				2,820	11	2,299
	30				189		
	35					116	
	40		491		85,603	952	619,577
	45				1,849		10,599
RCMP			66		17,415	20,380	61,714
DND						85,364	
CIDA			1,698		21,685	7,303	14,756
	72						81
	50		2,327		133,285	123,109	712,446
		889,759	2,531,580	26,083,038	19,916,548	1,853,031	30,516,085
Revolving Funds							
Agriculture—							
Agriculture Revolving Funds							18,082
Agriculture Products Board							4,930
Race Track Supervision							51,229
Indian Affairs and Northern Development—							
Stores Account—Parks Canada					3,605	191	1,556

Summary of Accounts Properly Chargeable to 1977-78 but Carried Over to 1978-79—Concluded

Department of agency	Vote No.	Invoice received on or before April 30, 1978				Invoice received after April 30, 1978	
		Interdepartmental		Other:		Interdepart- mental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Secretary of State— Public Service Commission Revolving Fund					3,605	7,608 7,799	18,680 94,477
		889,759	2,531,580	26,083,038	19,920,153	1,860,830	30,610,562

Notes:

- (1) The difference between expenditures and appropriations was \$5,549,237 which represents the total of Vote 1 restricted controlled allotments.
- (2) The difference between expenditures and appropriations was \$18,717,338 of which \$18,716,407 represents the total of Vote 5 restricted controlled allotments.
- (3) Not included in the above are the following liabilities related to:
 Statutory—Federal Provincial Fiscal Arrangements Act, 1972—\$157,975,000.
 Statutory—Federal Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—\$15,747,006.

Summary of Statutory Appropriations by Department for the Year Ended March 31, 1978

Department	Expected use of statutory appropriations		Actual utilization		Variances	
	Budgetary	Non-budgetary	Budgetary	Non-budgetary	Budgetary	Non-budgetary
	\$	\$	\$	\$	\$	\$
Agriculture	102,491,000	300,000,000	97,555,567	297,434,594	4,935,433	2,565,406
Communications	5,977,435		5,532,284		445,151	
Consumer and Corporate Affairs	6,499,000		6,042,426		456,574	
Energy, Mines and Resources	42,876,908	200,000,000	34,515,498	150,000,000	8,361,410	50,000,000
Environment	31,148,000		28,809,000		2,339,000	
External Affairs	9,816,000	19,669,000	9,114,856	26,062,929	701,144	- 6,393,929
Finance	9,015,838,000	235,813,926	9,097,967,249	171,929,199	- 82,129,249	63,884,727
Governor General and Lieutenant Govern- ors	755,266		724,253		31,013	
Indian Affairs and Northern Development ..	25,558,462		39,834,116		- 14,275,654	
Industry, Trade and Commerce	117,134,247	776,600,000	118,721,002	380,788,169	- 1,586,755	395,811,831
Justice	41,924,000		42,422,112		- 498,112	
Labour	13,329,200		12,624,514		704,686	
Manpower and Immigration	1,403,292,000		1,404,715,664		- 1,423,664	
National Defence	448,263,508		434,645,780		13,617,728	
National Health and Welfare	10,768,302,000		10,724,220,170		44,081,830	
National Revenue	53,699,000		49,771,710		3,927,290	
Parliament	24,345,473		24,299,737		45,736	
Post Office	120,651,000		111,587,000		9,064,000	
Privy Council	3,578,376		5,206,013		- 1,627,637	
Public Works	20,047,000		18,573,282		1,473,718	
Regional Economic Expansion	5,259,000		9,337,744		- 4,078,744	
Science and Technology	9,208,000		8,506,083		701,917	
Secretary of State	1,124,037,991		1,118,885,179		5,152,812	
Solicitor General	92,547,000		96,729,277		- 4,182,277	
Supply and Services	11,547,000		10,681,000		866,000	
Transport	433,336,000	97,940,000	380,457,170	54,107,602	52,878,830	43,832,398
Treasury Board	3,388,000		10,691,402		- 7,303,402	
Urban Affairs	14,412,624	967,900,000	10,145,764	525,376,916	4,266,860	442,523,084
Veterans Affairs	17,382,000		17,114,500		267,500	
Total	23,966,643,490	2,597,922,926	23,929,430,352	1,605,699,409	37,213,138	992,223,517

Summary of Non-Budgetary Appropriations and Net Payments by Department
For Loans, Investments and Advances for the Year Ended March 31, 1978

Department	Appropriations				Balances	
	1977/78	Brought forward	Total	Used in the current year	Unexpended	Carried forward
	\$	\$	\$	\$	\$	\$
Agriculture	302,434,594	83,543,809	385,978,403	170,852,604	1,086,079	214,039,720
Energy, Mines and Resources	539,710,004		539,710,004	400,637,330	139,072,674	
Environment	190,000	22,156,575	22,346,575	- 458,202		22,804,777
External Affairs	438,085,931	1,130,088,268	1,568,174,199	300,166,195	138,446,949	1,129,561,055
Finance	171,929,201	1,724,856,403	1,896,785,604	171,944,601		1,724,841,003
Indian Affairs and Northern Development ..	47,618,325	27,182,762	74,801,087	20,155,470	22,045,362	32,600,255
Industry, Trade and Commerce	396,788,169	46,710,907	443,499,076	392,573,861	7,106,463	43,818,752
Manpower and Immigration		538,053	538,053	44,593		493,460
National Defence		13,086,217	13,086,217	- 5,222		13,086,217
Public Works		28,366	28,366			33,588
Regional Economic Expansion	12,373,000	1,219,108	13,592,108	6,453,785	5,996,773	1,141,550
Secretary of State	10,000,000		10,000,000			10,000,000
Supply and Services		4,200,000	4,200,000	- 2,500,000		6,700,000
Transport	161,371,602	10,000,000	171,371,602	121,547,439	39,824,163	10,000,000
Urban Affairs	580,976,917	39,023,083	620,000,000	533,771,234	47,205,682	39,023,084
Total	2,661,477,743	3,102,633,551	5,764,111,294	2,115,183,688	400,784,145	3,248,143,461

SECTION 10

1977-78
PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

- Accounting entity, Government of Canada as an, 2•9
- Accounting system, the government's, 2•9
- Accounts carried over to 1978-79, summary of, 9•62
- Accounts internal to the government, 2•11
- Accounts payable, 6•9, 8•5, 8•20
- Accrued salaries and wages, 8•20
- Acquisition of meteorological equipment and supplies, 8•16
- Adjustment assistance, program related to Kennedy Round agreements, loans, 8•14
- Advance, accountable, not repaid or accounted for, Financial Administration Act, 9•23
- Advances to Canadian producers of frozen ground fish, 8•14
- Advances to CBC for educational television facilities to provincial authorities, 8•8
- Aéroportuaire Mirabel, 8•14
- African Development Bank, loan, 8•67
- Agreements of sale of Crown assets, 8•14
- Agricultural services centre
 - advances, 8•11
 - loans, 8•11

AGRICULTURE

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- working capital advance, 8•16

Agriculture commodities stabilization account, 8•16

Agriculture products board account, 8•16

Air Canada

- Financing and Guarantee Acts, 8•7
- loans, 6•3

Airport capital loans, 8•17

Alberta, Province of, loans, 6•4

Algeria, loans, 8•48

Algoma Steel Corporation Ltd, loans, 8•14

Allowance for losses on realization of assets, 2•6

Amortizations

- superannuation accounts, 5•12
- bond discount, 5•12
- Treasury bills discount, 5•12
- commissions discount, 5•12
- premiums, 5•40

Amounts credited or charged to asset and liability accounts, 2•11

Annuity, insurance and pension accounts, 2•7, 2•11, 2•12

- miscellaneous,
- other, 8•2

Antigua, loans, 8•48

Appropriations, 2•8

Appropriations, expenditures and unexpended, balances, 2•8

Argentina, loans, 8•48

Army benevolent fund, 8•24

Asian Development Bank, 8•18, 8•26, 8•67

Assets, 2•10

- asset accounts, 2•6, 8•2
- losses due to accidental destruction of/or damage to, 9.
- other, 8•18
- recorded, net, 2•6, 7.
- recorded, total, 2•6

Assets and Liabilities Accounts

- comparative statement of, 2•6, 8•6
- definition of, 2•10
- notes to statement of, 2•10

A—Concluded

valuation of, 2•10

Assistance given to railways by the Government of Canada, statement of, 9•58

Assistance in financing construction of Autoroute 13, 8•11

Assisted passage scheme, 8•15

Atlantic Development Board carry-over projects

- advances, 8•9
- loans, 8•9

Atlantic Provinces Power Development Act, advances and loans, 8•9

Atomic Energy Control Board

expenditures, 5•25

Nuclear liability reinsurance account, 8•22

Atomic Energy of Canada Limited

- advances, capital stock and loans, 6•3, 8•7
- deposit account, 8•21
- expenditures, 5•25
- trust account, 8•21

Atwater Tunnel—City of Montreal, 8•15

Auditor General

expenditures, 5•25

United Nations audit, 8•15

Auditor General, Observations by, 3

Automotive products, loans to manufacturers for the protection of the Crown's interest, 8•14

re Canada-United States agreement, 8•14

B

Balances receivable under agreements of sale of Crown assets, 8•14

Bangladesh, loans, 8•48

Bank of Canada

- capital stock, 8•7
- profits, 4•5

Bankruptcy Act

estate fund, 8•21

security deposits, 8•21

unclaimed dividends and undistributed assets, 8•21

Bar Harbour and Yarmouth, ferry services loans, 8•8

Barbados, loans, 8•48

Barringer Research Ltd, 8•73

Basic concepts, 2•9

Belize, loans, 8•48

Belledune harbour, 8•35

Benin, loans, 8•48

Blank bonds reserve, 8•16

Blue Cross premiums, 8•24

Bolivia, loans, 8•48

Bonds, 2•7, 8•20

Bonds deposited by insurance companies and others—Interest clearing accounts, 8•23

Bond discounts and commissions, annual unamortization, 5•42

Bonus Interest, 8•20

Botswana, loans, 8•48

Bow River project, loans, 8•15

Brazil, loans, 8•48

British Columbia—Construction of rail lines in Northern, 8•8

British Columbia Hydro, 8•73

British Columbia, Province of, loans, 6•4

Bronze coinage (and copper) account, 8•16

Bruce heavy water plant, loans, 8•7

Budgetary expenditure, 2•9, 6•7

Budgetary revenue, 2•9, 4•2, 4•3

Budgetary

B—Concluded

- expenditures, 5•4
 - major classification by months, 5•6
 - classified by function, 5•5
 - description of, 2•9
 - on national accounts basis, 1•12
 - by standard object, 5•6
 - under statutory appropriations, summary, of, 5•2
- revenues
 - analysis by months, 4•3
 - classification of transactions, 2•9
 - description of, 2•9
 - on national accounts basis, 1•12
- transactions, 1•3, 7•8
- Bullion on coinage, 4•3, 8•16
- Burgeo Leasing Limited, 8•14
- Burma, loans, 8•48
- Burrard Dry Dock pontoons—Replacement fund, 8•25

C

- Cameroun, loans, 8•48
 - Canada Council
 - expenditures, 5•26
 - Canada Deposit Insurance Corporation
 - advances, 8•7
 - capital stock, 8•7
 - Canada Development Corporation, 8•13
 - Canada Labour Relations Board
 - expenditures, 5•25
 - Canada Pension Plan account, 1•8, 2•12, 6•2, 8•4, 8•19
 - Canada Pension Plan investment fund, 8•4, 8•19
 - Canada Savings Bonds, 8•5
 - Canada Savings Bonds, provision for compound and bonus interests on, 8•20
 - Canadair, loan to, for the financing of water bombers, 8•13
 - Canadair Ltd, purchase of shares of capital stock, 8•13
 - Canadian Arctic Producers Limited, loan, 8•14
 - Canadian Army Welfare Fund, 8•24
 - Canadian Arsenals Limited
 - expenditures, 5•26
 - loans, 8•9
 - Canadian Broadcasting Corporation
 - expenditures, 5•26
 - loans, 6•3, 8•8
 - recovery likely to require parliamentary appropriations, 8•8
 - working capital, 8•8
 - Canadian carbonization research association, 8•73
 - Canadian Commercial Corporation
 - expenditures, 5•26
 - loans, 8•9
 - Canadian Cultural Institute Account, 8•22
 - Canadian Dairy Commission
 - deposit and trust account, 8•24
 - expenditures, 5•25
 - loans, 6•3, 8•9
 - Canadian Film Development Corporation
 - expenditures, 5•26
 - loans, 6•3, 8•9
 - Canadian Forces Personnel Assistance Fund, 8•24
 - Canadian Forces superannuation account, 6•7, 8•19
 - amortization of deferred charges, 5•17
 - government contribution, 5•17
 - unamortized portions of actuarial deficiency, 8•4
 - Canadian galvanizing research association, 8•73
 - Canadian government photo centre, revolving fund, 8•17
 - advance to purchase capital equipment, 8•17
 - Canadian government railways, working capital, 8•8
 - loans for maintenance, repair and acquisition of passenger equipment, 8•8
 - Canadian government supply services, 8•17
- C—Continued**
- Canadian Grain Commission
 - expenditures, 5•25
 - Canadian International Development Agency
 - expenditures, 5•25
 - special loan assistance—Developing countries, 8•18
 - special loan—International development associations, 8•18
 - Canadian Livestock Feed Board account, 8•9
 - expenditures, 5•25
 - Canadian National Railways
 - advances, loans to, and investments in, 6•3, 8•8
 - assistance given to railways by the Government of Canada, statement of, 9•58
 - deficit, 5•22
 - new dock facilities, 8•8
 - working capital, 8•8
 - Canadian National (West Indies) Steamships, Limited
 - capital stock, 8•8
 - deposit account, 8•8
 - Canadian Pacific Railway Company, assistance given to railways by the Government of Canada, statement of, 9•58
 - Canadian Patents and Development Limited—Capital stock, 8•8
 - Canadian Pension Commission—Administration Trust Fund, 8•24
 - Canadian Radio-television and Telecommunications Commission
 - expenditures, 5•25
 - Canadian Saltfish Corporation
 - capital assets, 8•9
 - loans, 8•9
 - Canadian Transport Commission
 - contractors' holdbacks, 8•21
 - expenditures, 5•26
 - Canteen account—Correctional Services, 8•17
 - Cape Breton Development Corporation
 - expenditures, 5•26
 - loans, 6•3
 - working capital, 8•9
 - Capital assets, 2•6
 - Capital reorganization of Air Canada, 2•13
 - Capital revision of Canadian National Railways, 2•13
 - Caribbean Agriculture Development Fund, loans, 8•67
 - Caribbean Development Bank, 8•18, 8•67
 - Cash, 8•24
 - Cash accounts, 8•5
 - Cash balances at end of period, 1•9
 - Cash balances—Canadian, 7•9
 - Cash balances—Foreign, 7•9
 - Cash in Receiver General
 - current deposit, 8•18
 - special deposits, 8•18
 - Cash position, 7•8
 - Central American Bank for Economic Integration, 8•67
 - Central Microfilm Unit, 8•17
 - Central Mortgage and Housing Corporation
 - capital, 8•7
 - Enersave, 8•73
 - expenditures, 5•26
 - loans and advances, 6•3, 8•7
 - mortgage and loan purchase fund, 8•7
 - revenue, 4•8
 - Wood stove efficiency and performance measurement, 8•73
 - Changes in cash position, 7•8
 - Change in accounting practices, 2•10
 - Changes in financial statement presentation, 2•10
 - Cheques
 - outstanding, 8•20
 - outstanding cheques settlement, account, Bank of Canada, 8•20
 - outstanding imprest, account, 8•21
 - outstanding, letter of credit, 8•21
 - Chicoutimi harbour, 8•35
 - Chief Electoral Officer

C—Continued

- expenditures, 5•26
- Chile, loans, 8•48
- Churchill harbour, 8•35
- Citizenship—*See* **Secretary of State**
- City of Calgary, 8•73
- Civil service insurance fund, Insurance, 8•19
- Civil service insurance minor beneficiaries, Insurance, 8•22
- Civilian aviation licence fees, 8•24
- Claims deleted from Public Accounts, Financial Administration Act, 9•22
- Clark, W Clifford Memorial Recreational Centre, loans, 8•15
- Classification of financial transactions, 2•9
- Cloth and Kit account—RCMP, 8•17
- Coast Ferries Limited for working capital, 8•14
- Coleman Collieries Limited, loan, 8•14
- Columbia, loans, 8•48
- Come-by-Chance, Nfld, construction of oil refinery terminal wharf, 8•14
- Cominco Limited—Bindblasting project, 8•73
- Commercial Aeroportuaire Mirabel, 8•14
- Commercial products division, loans, 8•7
- Commissioner of Official Languages
 - expenditures, 5•26
- Common school funds—Ontario and Quebec, Finance, 8•22
- Commonwealth Caribbean Regional, loan, 8•67
- Commonwealth Institute of Biological Control, Agriculture, 8•21
- Commonwealth War Graves Commission, advance, 8•16

COMMUNICATIONS

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- working capital advance, 8•8
- Comparative statements of transactions, 1•9
 - introduction, 1•2
- Compound interest, 8•20
- Comprehensive Development Plan Agreement, 8•10
- Concepts, basic, 2•9
- Conflict of interest, 8•21
- Congo Brazzaville, loans, 8•48
- Consolidated deficit account, net charges, 8•89
- Consolidated loans—1947 settlement, 8•11
- Consolidated Research associate account, 8•73
- Construction and repair—Other government departments and agencies—Public Works, 8•17
- Construction of rail lines in northern British Columbia, 8•8

CONSUMER AND CORPORATE AFFAIRS

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- Construction of multi-purpose exhibition buildings, 8•15
- Contingency for salary revisions—*See* reserve for salary revisions
- Contingent liabilities, 2•13, 7•27, 8•90
- Contractors' holdbacks, 8•5, 8•17
- Contractors' holdbacks, unpaid—Airports revolving fund, 8•17
- Contractors' securities, 8•23
- Corporation income tax, 2•4, 4•4
- Correctional Services, 8•17, 8•33
 - canteen account, 8•17
 - expenditures, 5•26
 - industrial and stores account, 8•17
 - livestock and canning supplies stores account, 8•17
 - operational stores account, 8•17
- Cost of issuing new loans, 5•44
- Courts unclaimed trust funds, 8•22
- Crop reinsurance fund, 8•19

C—Concluded

- Crown assets
 - agreement of sale surplus
- Crown Assets Disposal Corporation, 8•24
 - deposit account, 8•24
 - loans and investments, 6•3
- Crown corporations
 - deposits, 8•24, 8•3
 - loans to, and investments in, 2•6, 6•3, 8•3, 8•7
 - other, 8•8
- Crown Trust Company, 8•14
- Cuba, loans, 8•48
- Custodian Administration Account, 8•25
- Customs and Excise
 - expenditures, 5•25
 - guarantee deposits, 8•23
 - working capital advance, 8•17
- Customs co-operation council, 8•18
- Customs import duties, 2•4, 4•3, 5•18

D

- Dairy Commission, Canadian
 - deposit and trust account, 8•24
 - loans, 6•3, 6•4
- Death benefit account
 - public service, 8•20
 - regular forces, 8•19
- Debt, public—*See* public debt
- Debt and cash position
- Debts deleted from Public Accounts, Financial Administration Act, 9•22
- Defence Construction (1951) Limited
 - expenditures, 5•17
- Defence mapping agency, US, 8•73
- Defence production revolving fund, 8•17
- Defence services, 5•17
- Deferred charges, 8•4
- Deferred pay, permanent services, 8•23
- Definition of assets and liabilities, 2•10
- Departmental working capital advances, 8•16
- Deposit, account, Consumer and Corporate Affairs, 8•21
- Deposit and trust accounts, 8•5, 8•21
- Deposits for sharing costs of certain projects, 8•23
- Development and utilization of manpower, 5•16
- Dominica, loans, 8•48
- Dominican Republic, loans, 8•48
- Donations and bequests, 8•23
- Douglas Point generating station, loans, 8•7
- Drawing Rights, allocation of Special, 2•7, 8•4
- Duties
 - customs import, 2•4, 5•18
 - excise, 2•4, 5•18

E

- East African Community, loans, 8•48
- Economic Council of Canada
 - expenditures, 5•26
- Ecuador, loans, 8•48
- Education, post-secondary, adjustment payments
- Educational leave costs
- Education loans—Employees, 8•73, 8•15
- El Salvador, loans, 8•48
- Eldorado Mining and Refining Limited—Unpresented capital stock, 8•21
- Eldorado Nuclear Limited
 - capital stock, 8•73
 - loans, 6•3, 8•9

E—Concluded**ENERGY, MINES AND RESOURCES**

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- working capital advance, 8•16

Events subsequent to the end of the year, 2•13

ENVIRONMENT

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17

Eskimo housing assistance trust account, Indian and, 8•24

Eskimo loan fund, 8•15

Estate fund—Bankruptcy Act, 8•21

Estates—Armed services, 8•23

Estates, fund—DVA, 8•24

Eurocan Pulp and Paper Co. Ltd, 8•14

Events subsequent to the end of the year, 2•13

Excess of payments over credits to provinces under the provincial tax collection agreements, 8•16

Exchange fund account, advances to, 2•6, 8•4

Excise duties and taxes, 2•4, 5•18

Expenditures

- by department and agency, 5•9, 5•25
- by function, 5•4, 5•31
- by major classification, 5•6
- by program, 5•27
- by standard object, 5•6, 5•9
- comparative statement of, 2•4

Expenditures and revenue

- comparative statement of, 2•4, 2•5

Export Credits Insurance Act, Sect. 23, 8•13

Export Development Corporation

- capital stock, 8•7
- capital surplus—Working capital, 8•7
- deposit account—Interest bearing, 8•24
- loans, 6•3, 8•7

Extended National Accounts Presentation—Summary statement of transactions, 1•3

detailed statement of, 1•4, 1•6

current transactions, 1•12

loans and other transactions, 1•7

EXTERNAL AFFAIRS

- Appropriations and expenditures, 2•8
- expenditures, 5•25
- posts abroad, 8•15
- revenue, 4•17

Extra-mural research grants—Defence Research Board, 8•23

F

Fair wages suspense account, 8•23

Fairs and shows, 8•22

Farm Credit Corporation

- capital, 8•7
- farm syndicates loan fund—Advances, 8•7
- loans and investments, 6•3
- net operating loss, 5•9
- notes, 8•7

Federal Business Development Bank

Capital Stock, 8•7

Loans, 8•7

Federal court—including admiralty, 8•22

Federal court—Montreal admiralty division trust account, 8•22

Federal court fees—Payment, 8•25

Federal-provincial employment loans program, 8•10

F—Concluded

- Federal-Provincial Fiscal Arrangements Act payments, 5•13
- Federal-Provincial Fiscal Revision Act, 1964, youth allowances, 5•13
- Federal-provincial special development loans, 8•9
- Federal Republic of Germany, 8•23
- Federal sales tax collection, 8•25

FINANCE

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17

Financial Administration Act, supplementary information required by, and other miscellaneous information, 9•2

Financial transactions, identification of, 1

Financing Operations of the Government, Public Debt, and the Cash Position, 7

Fines—Indian Act, 8•22

Fire losses replacement account, 8•15

Fiscal transfer payments to provinces, 5•13

Fisheries prices support account, 8•16

Fisheries working capital advance, 8•16

Fishing vessel insurance plan, 8•19

Fitness and amateur sport, 5•17

Food and agricultural organization, working capital advance, 8•18

Foreign assets and liabilities, 2•12

Foreign claims fund, 8•22

Foreign exchange transactions, 6•10

Foreign exchange transactions, 1•3, 6•10

Francophone (various institutions), 8•48

Fraser Harbour Commissioners, 8•15

Fraser River Bridge—Maintenance, 8•23

Freshwater Fish Marketing Corporation, loans, 6•3, 8•9

Fuels Research Centre—Consolidated research account, 8•73

G

General agreement on tariffs and trade, working capital advance, 8•18

Gentilly I prototype reactor, 8•7

Gentilly II nuclear power station, loans, 8•7

Ghana, loans, 8•48

Gift tax collections—Provinces, 8•24

Glace Bay production of heavy water, 8•7

Gold mining—See emergency gold mining

Gold purchase account, 8•16

Government annuities accounts, 6•7, 8•4, 8•19

Government of Canada as an accounting entity, 2•9

Government telecommunication agency revolving fund, 8•16

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17

Great Canadian Oil Sands, BP Oil, 8•73

Great Lakes Fishery Commission—Lamprey research and control, 8•22

Grenada, loans, 8•48

Gross and net debt of Canada by fiscal year, 7•5

Gross debt, 7•6, 7•5

Gross liabilities of the Government of Canada, 2•12

Ground fish processors, loans to, 8•14

Gross liabilities of the Government of Canada, 2•12

Guarantee deposit, 8•22

Energy, Mines and Resources, 8•22

Indian Affairs and Northern Development

Indian Affairs

reserve resources, 8•22

G—Concluded

- rotating herds, 8·22
- National Revenue, Customs and Excise, 8·23
- Guatemala, loans, 8·48
- Guyana, loans, 8·48

H

- Halifax 1917 explosion pension account, 8·22
- Halifax harbour, 8·35
- Hamilton Harbour Commissioners, loan, 8·15
- Harbours Board, National, 6·3, 8·8, 8·25
 - expenditures, 5·26
- Health care, 5·17
- Health insurance supplementary fund, 8·23
- Health of animals, 5·9
- Health protection, 5·18
- Heavy water inventory, 8·7
- Heavy water, production of, 8·7
- Herbert Lott naval trust fund, 8·23
- Hog and Lamb premiums—Outstanding warrants, 8·20
- Honduras, 8·48
- Hospital insurance outside Canada, 8·20
- Hospital stores account—Veterans Affairs, 8·17
- House of Commons—*See Parliament*
- Housing projects, Canadian forces, loans, 8·15
- Hydro-Quebec Research Institute, 8·15
- Hydro, Ontario, 8·73

I

- Immigration—*See Manpower and Immigration*
- Immigration Appeal Board
 - expenditures, 5·25
- Immigration guarantee fund, 8·23
- Imprest account cheques, outstanding, 8·21
- Income security and social assistance, 5·18
- Income Tax, 2·4, 4·3
- Income tax appeals security deposits, 8·23
- India, loans, 8·48
- Indian Act, fines, 8·22

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

- appropriations and expenditures, 2·8
 - expenditures, 5·25
 - revenue, 4·17
- Indian agencies revenue trust bank accounts, 8·22
- Indian and Eskimo housing assistance trust account, DVA, 8·24
- Indian arts and crafts central marketing service, 8·17
- Indian Associations of Canada, 8·15
- Indian band funds, 8·22
- Indian band funds—Shares and certificates, 8·22
- Indian compensation funds, 8·22
- Indian contributions to the subsidy housing program, 8·22
- Indian economic development account, 8·15
- Indian estate accounts, 8·22
- Indian housing assistance account, 8·15
- Indian rental suspense account, 8·22
- Indian savings accounts, 8·22
- Indian special accounts, 8·22
- Indians and Inuits of Quebec—James Bay Project, loans to, 8·15
- Indirect debt or contingent liabilities, 7·5
- Indonesia, loans, 8·48
- Industrial and stores account—Correctional services, 8·17

INDUSTRY, TRADE AND COMMERCE

- appropriations and expenditures, 2·8
- expenditures, 5·25

I—Concluded

- Overseas projects insurance account No. 1., 8·19
- Overseas projects insurance account No. 2., 8·19
 - revenue, 4·17
- Inmates earnings—Correctional Services, 8·23
- Inmates trust funds—Unclaimed—Correctional Services, 8·23
- Instalment purchase of bonds—Public Service, 8·24
- Insurance
 - expenditures, 5·25
- Interest accrued, 8·20
- Interest
 - due and outstanding, 8·20
 - on other liabilities, 5·36
 - on public debt, 5·12, 5·34, 5·36
 - on unmatured debt, average rates, 7·7
 - rates, 7·7
- Intergovernmental maritime consultative organization, working capital advances, 8·18
- International agencies—Travel account, 8·22
- International American Development Bank, 8·67
 - special, 8·67
- International Atomic Energy Agency, working capital advances, 8·18
- International Bank for Reconstruction and Development, 8·18, 8·67
- International civil aviation organization, working capital advances, 8·18
- International Development Bank
 - non-interest-bearing notes payable on demand, 8·26
 - subscription to capital of, 8·18
- International Finance Corporation, subscription to capital of, 8·18
- International Joint Commission
 - expenditures, 5·25
- International labour organization, working capital advances, 8·18
- International Monetary Fund
 - loans, 8·67
 - non-interest-bearing notes, 6·10
 - notes payable to, 2·7
 - revaluation of capital subscriptions, 6·10
 - special drawing rights, 2·7, 8·5
 - subscription to capital of, 2·6, 6·10, 8·5
- International organizations, working capital advances and loans to, 8·18
- Investment authorization to exercise options granted by Consolidated Computer Incorporated, 8·13
- Investment for the purchase of shares, notes and capital stock of Canadair Limited, 8·13
- Investors, indemnity fund, 8·22
- Iron Ore evaluation technology, 8·73
- Ivory Coast, loans, 8·48

J

- Jacques Cartier bridge, Montreal, 8·35
- Jamaica, loans, 8·48
 - Finance—
 - Special program—Economic assistance, 8·13

JUSTICE

- appropriations and expenditures, 2·8
- expenditures, 5·25
- revenue, 4·17

K

- Kaiser Resources Limited, 8·73
- Kennedy Round agreements, adjustment assistance program, loans, 8·14
- Kenya, loans, 8·48
- Korea, loans, 8·48

L

LABOUR

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- Labour Standards Code, 8•23
- Lac Seul and Lake of the Woods storage projects, loan, 8•11
- Lakehead Harbour Commission, 8•15
- Lamprey research and control, 8•22
- Land assurance fund, 8•22
- Laos, loans, 8•48
- La Prade heavy water plant, 8•7
- Law Enforcement, 5•21
- Lepreau Nuclear Station, 8•7
- Letter of Credit—Outstanding cheques, 8•21
- Liabilities, 2•10
 - accounts, 8•2, 8•7
 - contingent, 7•5, 8•90
 - other, 8•2, 8•20
- Library of Parliament—See **Parliament**
- Livestock and canning supplies stores account, 8•17
- Loan for Development of Prince Mine, 8•9
- Loan to Chippewa Bank of Kettlepoint, 8•15
- Loans and advances, miscellaneous, 8•3
- Loans and investments
 - advances, 8•7
 - inactive, 8•3
 - in Crown corporation, 6•3
 - miscellaneous, 6•2, 8•3
- Loans, cost of issuing new, 5•44
- Loans for capital purpose, 8•8
- Loans for construction of maintenance hangar, Winnipeg, 8•7
- Loans for the purchase of capital stock of a company in order to exercise a stock option in such company, 8•14
- Loans for the purchase of shares of capital stock of de Havilland Aircraft of Canada Limited, 8•14
- Loans, investment and advances, 2•6, 6•2, 8•15
- Loans likely to require parliamentary appropriations for write-off, 2•11
- Loans pursuant to Special Areas and Highway agreement, 8•10
- Loans to, and investments in, Crown corporations, 6•3, 8•3, 8•7
- Loans to manufacturers *re* defence plant modernization, 8•14
- Loans to
 - Crown corporations, 8•7
 - de Havilland Aircraft of Canada Limited, 8•14
 - Fisheries Products Ltd, Marystown, Nfld, 8•14
 - Indians and Inuits of Quebec—James Bay Project, 8•15
 - manufacturers of automotive products *re* Canada-United States agreement, 8•14
 - national governments, 6•5, 8•3, 8•48
 - native claimants Indian Program, 8•15
 - Newfoundland and Labrador Development Corporation Limited, 8•14
 - parolees—Solicitor General, 8•15
 - Processors of blasters—Les Îles de la Madeleine, Québec—Environment, 8•14
 - Provinces, 6•4
 - Provincial and territorial governments, 6•4, 8•3, 8•9
 - Territories, 6•4
- Loans under the Footwear and Tanning Industries Adjustment Program, 8•14
- Loans under the enterprise development program—Industry, Trade and Commerce, 8•14
- Loran C—United States Coast Guard—Deposit account, 8•24
- Losses due to accidental destruction or damage to, 9•60
- Loto Canada, 8•9, 8•91
- Lott, Herbert, naval trust fund, 8•23

M

- Mackenzie King trust account, 8•25
- Mainland Investments Limited, investment by Nova Scotia in, 8•10
- Madagascar, 8•48
- Malawi, loans, 8•48
- Malaysia, loans, 8•48
- Mali, loans, 8•48
- Malta, loans, 8•48
- Manitoba, Province of
 - loans, 6•4, 8•11
 - Lac Seul and Lake of the Woods storage projects, loan, 8•11
 - operation, etc., of storage projects, account, 8•11
- Manitoba Hydro, 8•11

MANPOWER AND IMMIGRATION

- appropriations and expenditures, 2•8
- expenditures, 5•25
- posts abroad, 8•15
- revenue, 4•17
- Maritime Employers Association, 8•16
- Maritime pollution claims fund, 8•24
- Marketable bonds, 7•3
- Material, surplus disposed of, report, 9•61
- Matured debt outstanding, 8•20
- Maturity of Government Debt, 2•12
- Mauritania, 8•48
- Medical Research Council
 - expenditures, 5•25
- Medical services, 5•17
- Members of Parliament retiring allowances account, 8•19
- Messes operations account—Working capital advances, RCMP, 8•17
- Meteorological equipment and supplies, acquisition of, 8•16
- Mexico, loans, 8•48
- Mineral and energy resources, 5•10
- Mines atmosphere control, 8•73
- Mining research in coal, 8•73
- Miscellaneous accountable departmental imprest and standing advances, 8•17
- Miscellaneous departmental payroll deductions, 8•21
- Miscellaneous investments—Purchase of shares
- Miscellaneous loans and advances, 8•3, 8•13
- Miscellaneous project deposits, Energy, Mines and Resources, 8•22
- Money orders outstanding—Post Office, 8•21
- Moneys received after March 31, but applicable to current year, 8•16
- Montreal
 - admiralty division trust fund, Federal Court, 8•22
 - Atwater Tunnel, 8•15
 - Expo notes, 8•15
 - Harbour, 8•35
 - Jacques Cartier bridge, 8•35
 - St. Remi Tunnel, 8•15
- Montserrat, 8•48
- Morocco, loans, 8•48
- Mortgage and loan purchase fund, 8•7
- Municipal Development and Loan Board advances, 6•2, 6•3, 8•7
- Municipal grants, 5•11

N

- Nanaimo Harbours Commissioners, loan, 8•15
- National advisory network, 8•23
- National Arts Centre Corporation
 - expenditures, 5•26
- National Capital Commission
 - expenditures, 5•26
 - loans, 6•3, 8•
 - recovery likely to require parliamentary appropriations, 8•9
- National capital fund, 8•26

N—Continued

NATIONAL DEFENCE

- appropriations and expenditures, 2•8
- departmental imprest accounts standing advances and authorized loans, 8•17
- expenditures, 5•25
- revenue, 4•17
- National Energy Board
 - expenditures, 5•25
- National Film Board
 - expenditures, 5•26
 - operating account, 5•20
- National Gallery of Canada—*See* National Museums of Canada
- National governments, loans, 2•6, 6•4, 8•2, 8•13
- National Harbours Board, 6., 8•8
 - deposit account, 8•25
 - expenditures, 5•26
 - special accounts, 8•25

NATIONAL HEALTH AND WELFARE

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- National Library
 - expenditures, 5•26
 - purchase account, 8•26
 - special operating account, 8•25
- National Lottery Account, 8•24
- National Museums of Canada
 - expenditures, 5•26
 - purchase account, 8•26
 - special account, 8•25
 - trust account, 8•25
- National parks, stores account, 8•17
- National Research Council
 - expenditures, 5•26
 - special fund, 8•25
 - trust fund, 8•25

NATIONAL REVENUE

- appropriations and expenditures, 2•8
- Customs and Excise, 8•17
- expenditures, 5•25
- revenue, 4•17
- Nepal, loans, 8•48
- Nelson River power project—Transmission line, loans 8•7
- Net debt, 8•2, 8•89
- Net postal revenue, 4•5
- Net recorded assets, 7•5, 7•6
- Net revenue by source, 4•7
- New Brunswick, Province of
 - Electric Power, 8•73
 - loans, Atlantic Provinces Power Development Act, 8•10
 - loans, 6•4, 8•10, 8•41
- New issues of marketable bonds, 7•2
- Newfoundland, Province of
 - advances, Atlantic Provinces Power Development Act, 8•9
 - loans, Atlantic Provinces Power Development Act, 8•9
 - loans, 6•4, 8•9
 - social security assessment collections, 8•24
- New Westminster railway bridge—*See* Fraser River bridge
- Nicaragua, loans, 8•48
- Nickel coinage account, 8•16
- Niger, loans, 8•48
- Nigeria, loans, 8•48

N—Concluded

- Non-active accounts, other, 8•89
- Non-budgetary receipts, 4•6
- Non-budgetary transactions, 1•8, 6•2
 - detailed statement of, 1•3
 - receipts, 6•2
 - other, 6•2
 - payments, 6•2
- Non-interest-bearing notes payable on demand to international organizations, 8•5, 8•26
- Non-marketable bonds—Financing Operations, 7•4
- Non-resident tax, 4•3, 4•4
- Non-tax revenue, 2•4
- Northern British Columbia, rail lines, construction in, 8•8
- Northern Canada Power Commission
 - advances, 8•9
 - advances pursuant to the Atlantic Provinces Power Development Act, 8•9
 - loans
- Northern Flood Committee of Manitoba, 8•15
- Northern Transportation Company Limited
 - capital stocks, 8•8
 - loans, 8•8
- Northwest Territories
 - loans, 6•4, 8•12
- Notes payable to Canadian banks 8•28
- Nova Scotia, Province of
 - loans, 6•4, 8•10
- Nuclear liability reinsurance account, 8•22

O

- Obligations deleted from Public Accounts, Financial Administration Act, 9•22
- Observations by the Auditor General on the Financial Statements, 3.
- Oil export charge, 2•4, 4•3, 4•4
- Oil export tax, 4•3, 4•4
- Olympic account, 8•21
- Olympic finished coin inventory account, 8•17
- Olympic gold bullion inventory account, 8•16
- Olympic gold coin blanks inventory account, 8•16
- Olympic gold finished coin inventory account, 8•16
- Olympic silver bullion inventory account, 8•16
- Olympic silver coin blanks inventory account, 8•17
- Oromocto, NB, Town of
 - capital assistance loans, 8•15
 - loan, 8•10
- Oromocto, Town of, Development Corporation, housing loan, 8•14
- Other Foreign Transactions, 6•10
- Ottawa civil service recreational association, 8•15
- Outstanding cheques, 2•7, 6•9, 8•20
- Outstanding cheques, letter of credit, 8•21
- Outstanding cheques, settlement account, Bank of Canada, 8•20
- Outstanding imprest account cheques, 8•21
- Outstanding warrants, 2•7, 6•9, 8•20
- Overpayment to province arising out of British North America Act and other statutory authority 8•10
- Overseas projects insurance account No. 1., 8•8
- Overseas projects insurance account No. 2., 8•8

P

- Paigh, 8•73
- Pakistan, loans, 8•48
- Payments to provinces, 5•14
- Paraguay, loans, 8•48

P—Continued**PARLIAMENT**

- appropriations and expenditures, 2•8
- expenditures, 5•26
- revenue, 4•17
- Parolees' loan accounts, 8•15
- Passport offices, Central and Regional, acquisition of capital equipment for, 8•16
- Passport office revolving fund, 8•16
- Paylist deductions, miscellaneous departmental, 8•21
- Pensions, contributions and other benefits, National Defence, 5•17
- Pensions—Veterans, 5•24
- Penitentiaries, Office of the Commissioner—*See* Correctional Services
- Permanent services deferred pay, 8•23
- Permanent services pension, account—*See* Canadian Forces superannuation account
- Personal income tax, 4•4
- Peru, loans, 8•48
- Petro-Canada
 - Common shares, 8•8
 - Preferred shares, 8•8
- Pharmaceutical industry development assistance, program, loans, 8•14
- Philatelic trust account, Post Office, 8•25
- Philippines, loans, 8•48
- Pickering generating station, loans, 8•7
- Pilotage Authorities, expenditures, 5•22
- Port Alberni Harbour Commission, 8•15
- Port Hawkesbury heavy water plant, 8•8

POST OFFICE

- account, 8•21
- appropriations and expenditures, 2•8
- expenditures, 5•26
- guarantee fund—Bonds, 8•23
- guarantee fund—Cash, 8•23
- guarantee fund, payments out of, 9•49
- outstanding money orders, 8•20
- philatelic trust account, 8•25
- revenue, 4•17, 4•5
- savings bank, 8•23
- working capital advances, 8•17
- Post-secondary education payments to provinces, 5•3
- Posts abroad—Working capital advances
 - External Affairs, 8•15
 - Industry, Trade and Commerce, 8•15
 - Manpower and Immigration, 8•15
- Power Commission, Saskatchewan, 8•73
- Prairie farm emergency fund, 8•21
- Prairie farm rehabilitation administration—Stores account, 8•17
- Prince Edward Island, Province of, loans, 6•4, 8•9
- Prince Rupert harbour, 8•35
- Privileges, licences and permits, 2•4, 4•3

PRIVY COUNCIL

- appropriations and expenditures, 2•8
- expenditures, 5•25
- revenue, 4•17
- Proceeds from sales, 2•4, 4•3
- Processors of bloaters, loans to, 8•14
- Provinces
 - fiscal, subsidy and other payments to, 5•5
- Provincial governments, loans to, 2•6, 6•4, 8•4, 8•9
- Provincial sales tax collection
 - Correctional Services, 8•25
 - Ontario, 8•25
- Provincial sales tax withheld, 8•24
- Provincial tax collection agreements account, 2•6, 6•9, 8•24

P—Concluded

- Provisions for compound and Bonus interests on Canada Savings Bonds, 8•20
- Public accounts and National Accounts reconciliation, 1•2
 - expenditures, 1•5
 - non-budgetary, 1•5
- Public accounts presentation, summary statement of transactions, 1•2
 - Budgetary transaction, 1•3
 - Detailed statement of, 1., 1•12
 - Non-budgetary transactions, 1•7
- Public Archives
 - advance to purchase capital equipment for Central Microfilm Unit, 8•17
 - revolving fund, 8•17
- Public Debt
 - charges, 5•3, 5•8, 5•12
 - gross and net, 7•5, 7•6
 - increase or decrease in net, 7•5, 8•2
 - indirect, 7•5
 - interest accrued, 8•5
 - interest on, 5•32, 5•34
 - investment held for retirement of unmatured debt, 1•5
 - matured debt outstanding, 8•5, 8•20
 - summary of, 7•5
 - unmatured, 5., 7•2, 7•5, 8•3
- Public officers guarantee account, 8•22
- Public officers guarantee account payments out of, 8•22, 8•72
- Public Service Commission
 - expenditures, 5•26
- Public service death benefit account, 8•20
- Public Service Staff Relations Board
 - expenditures, 5•26
- Public service superannuation account, 6•6, 6•7, 8•19

PUBLIC WORKS

- appropriations and expenditures, 2•8
- construction and repair projects—Other government departments and agencies, 8•17
- expenditures, 5•26
- revenue, 4•17

Q

- Quebec harbour, 8•35, 8•89
- Quebec, Province of
 - loans, 6•4, 8•35, 8•89
 - Note *re* Expo, 8•11

R

- Race track supervision
 - acquisition of capital equipment for, 8•16
 - revolving fund, 8•16
- Radio Engineering Products Limited, loans to, 8•14
- Railway Act, payment under, 5•23
- Railway grade crossing fund, 8•26
- Railways, statement of assistance given to, 9•58, 9•59
- Receipts and Revenue credited to Appropriations, 5•18
- Receiver General Canadian dollar deposit, 8•18
- Receiver General current deposits, 8•18
- Receiver General special deposits, 8•18
- Reconciliation—Public Accounts and National Accounts, 1•16
- Recoverable projects costs from provincial and municipal governments, 8•15
- Recovery likely to require parliamentary appropriations, 8•8
- Refunds of previous years' expenditures, 2•4, 4•5

R—Concluded**REGIONAL ECONOMIC EXPANSION**

- appropriations and expenditures, 2•8
- deposits for sharing costs of certain projects, 8•23
- expenditures, 5•26
- loans and advances
- revenue, 4•17

Regional Electrical Interconnections, 8•10

Regular forces death benefit accounts, 8•19

Remembrance Day poppies, manufacture of, 8•17

Remission of taxes under Financial Administration Act, 9•2

Replacement of material, Sec. 11, National Defence Act, 8•26

Representation Commissioner, Office of the
expenditures, 5•20

Reserve for conditional benefits, Veterans' Land Act Fund, 6., 8•13

Retirement fund, 8•20

Retirements of marketable bonds, 7•2

Retroactive salary and wage payments, 2•12

Return on investments, 2•4, 4•5, 4•5, 4•8

Returned soldiers insurance fund, 8•20

Revenue, 2•4, 4.

- budgetary, 4•2

- bullion and coinage, 2•4, 4•3

- credited to appropriations, 4•6

- non-tax, 2•4

- on national accounts, basis, 1•11

- post office, 2., 4•17

- premium, discount and exchange, 2•4, 4•3

- privileges, licences and permits, 2•4, 4•3

- proceeds from sales, 2•4, 4.

- refunds of previous years' expenditures, 2•4, 4•3

- return on investments, 2•4, 4•5, 4•8

- services and service fees, 2•4, 4•7

- other, 2•4, 2•5, 4•3, 4•5

- tax, 2•4, 2•5, 4•3, 4•4

Revolving fund, 2•11

Revolving Standby Credit Facility, 7•2

Rock mechanics research projects, 8•73

Romania

- claims fund, 8•22

Royal Canadian Mint

- account, 8•9

- coin sets, 8•24

- loans, 6•3

- working capital advances—See bullion and coinage

Royal Canadian Mounted Police

- benefit fund, 8•23

- dependents pension fund, 8•20

- expenditures, 5•26

- messes operations account, 8•17

- pension and other benefits, 5•21

- superannuation account, 6•6, 8•4, 8•19

S

Saclant Westland Fleet Broadcast Project, 8•23

Saint John Harbour, 8•35

Saint John Harbour Bridge Authority, 4•8

- loans, 8•8, 8•35

St. Lawrence Seaway Authority, The,

- deferred interest, 8•8

- expenditures, 5•22

- interest free loans, 8•8

- loans, 6•3, 8•8

St. Lucia, loans, 8•48

St. Remi Tunnel, Montreal, 8•15

St. Vincent, loans, 8•48

Salaries and wages, accrued, 8•20

Sales tax, 2•4, 4•3, 4•4

Saskatchewan, Province of

- loans, 6•4

S—Continued**SCIENCE AND TECHNOLOGY**

- appropriations and expenditures, 2•8

- expenditures, 5•26

- revenue, 2•4, 4•17

Science Council of Canada

- expenditures, 5•26

SECRETARY OF STATE

- appropriations and expenditures, 2•8, 5•26

- expenditures, 5•26

- revenue, 4•17

- working capital advances, 8•17

Securities held in trust, 8•21

Securities investment account, 2•7

Senate—See **Parliament**

Senegal, loans, 8•48

Sept-Iles Harbour, 8•35

Services and service fees, 2•4, 2•7

Servicing of public debt, 5•45

Shared cost project, 8•25

Shares in trust—Bankruptcy, 8•21

Shares proceeds in trust—Bankruptcy, 8•21

Sheridan Park, loans, 8•8

Significant accounting policies and practices, 2•9

- Basic concepts, 2•9

- Government of Canada as an accounting entity, 2•9

- Classification of financial transactions, 2•9

- Budgetary Revenue, 2•9

- Budgetary Expenditure, 2•9

- Assets and liabilities, 2•9

- Valuation of asset and liability, 2•9

Silver bullion purchase account, 8•17

Silver coinage account, 8•17

Social Security Accounts, 6., 8•19

Social security assessment collection, Province of Newfoundland, 8•24

Société du Parc Industriel et Commercial de Mirabel, La, 8•14

Soldier Settlement and Veterans' Land Acts, trust accounts general,
8•24

SOLICITOR GENERAL

- appropriations and expenditures, 2•8

- expenditures, 5•26

- revenue, 4•17

South Saskatchewan River project—Treasury bills, 8•12

Special area agreements

- advances, 8•12

- loans, 8•12

Special development loans program, 8•9

Special Drawing Rights, allocation of, 2•6, 2•7, 8•5

Special excise tax on gasoline, 2•4, 4•3

Special fund, NRC, 8•25

Special loans assistance—Developing countries, 8•13

Special non-marketable bonds, 8•28

Sri Lanka, loans, 8•48

Standard objects, statement of expenditures by 5•6, 5•9, 5•30

Standards Council of Canada

- expenditures, 5•25

Statistics Canada

- expenditures, 5•25

- revolving fund, 8•17

Steel coinage account, 8•17

Stockpiling of uranium, concentrates, 8•16

Sterling Sintering Company of Canada, 8•73

Stores account

- operational, Correctional Services, 8•17

- Parks Canada, 8•17

S—Concluded

- Prairie farm rehabilitation administration, 8•17
- Transport, 8•17
- Strathcona trust fund, 8•23
- Subscriptions to working capital advances to revolving funds, departments and agencies, 8•18
- Subsidy and other payments to provinces, 5•14
- Succession duties collection—Provinces, 8•24
- Summary—Financing Operations, 7•2
- Summary of Budgetary Appropriations, Expenditures and Unexpended Balances by Department, 2•8
- Summary of accounts carried over to 1978-79, 9•62
- Summary of Net Revenue by Main Classification and Department, 4•17
- Summary statement of transactions—Extended National, Accounts presentation, 1.
- Superannuation accounts, 1.10, 2•11, 6•6, 8•19
- Supplementary retirement benefits accounts, 2•12
- Swaziland, loans, 8•48

SUPPLY AND SERVICES

- appropriations and expenditures, 2•8
- defence production revolving fund, 8•17
- expenditures, 5•26
- revenue, 4•17
- Supply revolving fund, 8•17
- Surplus Crown assets, account, 8•26
- Surplus material disposed of, report, 9•61
- Suspense accounts, 8•21
- Sydney Steel Corporation, 8•14

T

- Tanzania, loans, 8•48
- Tariff Board
 - expenditures, 5•25
- Tax Review Board fees, 8•22
- Taxation
 - expenditures, 5•25
- Tax(es)
 - corporation income, 2•4, 4•3
 - excise, 2•4, 4•3
 - miscellaneous, 2•4, 4•3
 - personal income, 2•4, 4•3
 - remission of, Financial Administration Act, 9•2
 - revenue, 2•4, 4•17
- Teleglobe Canada, 8•8
- Telesat Canada, 8•14
- Temporary deposits received from importers, Customs and Excise, 8•23
- Thailand, loans, 8•48
- Togo, loans, 8•48
- Toronto Harbour Commissioners, loans, 8•16
- Trade-industrial program, 5•15
- Transactions in departmental working capital advance accounts for the fiscal year 1977-78, 8•87

TRANSPORT

- appropriations and expenditures, 2•8
- expenditures, 5•26
- revenue, 4•17
- stores account, 8•17
- Transportation and other engineering program, 5•20
- Treasury bills, 2•4, 5•12, 7•2, 8•28
- Interest rates, 7•4

TREASURY BOARD

- appropriations and expenditures, 2•8

T—Concluded

- expenditures, 5•26
- revenue, 4•17
- supplementary retirement benefit account, 8•20
- Trinidad and Tobago, loans, 8•48
- Trois-Rivières harbour, 8•35
- Tunisia, loans, 8•48
- Turkey, loans, 8•48

U

- Uganda, loans, 8•48
- Unamortized bond flotation costs, 2•6, 5•42, 8•17
- Unamortized portions of actuarial deficiencies, 2•12, 8•19
- Unclaimed dividends and undistributed assets—Bankruptcy Act, 8•21
- Unclaimed dividends and undistributed assets—Winding-up Act, 8•21
- Unclaimed moneys due to Canadian seamen, 8•24
- Undisbursed balances of appropriations to special accounts, 2•13, 8•2, 8•26
- Undistributed union dues, 8•23
- Unemployment Insurance account, 1•10, 2•6, 2•11, 2•13, 8•3, 8•16
- advances, 2•6
- expenditures, 5•25
- outstanding warrants, 8•21
- Union Oil, 8•73
- United Kingdom
 - advance for services at Goose Bay, 8•24
 - deferred interest, UK Financial Agreement Act, 1946, 8•13
 - deferred principal, UK Financial Agreement Act, 1946, 8•13
 - Finance, 8•13
- United Nations bonds, 8•18
- United Nations educational, scientific and cultural organization, 8•18
- United Nations organization, 8•18
- United States of America
 - account, 8•23
- Unmatured debt, 2•7, 2•12, 5•32, 7•2, 7•5, 8•2
- Unmatured debt transactions, 1•3
- Unrecorded accounts payable, 2•11
- Upper Volta, loans, 8•48
- Uranium Canada Limited, 8•9
- Uranium Concentrated for lease to Argentina, 8•8
- US Defence mapping agency, 8•73

URBAN AFFAIRS

- appropriations and expenditures, 2•8
- expenditures, 5•26
- revenue, 4•17

V

- Valuation of assets and liabilities, 2•10
- Veterans administration and welfare trust fund, 8•24

VETERANS AFFAIRS

- appropriations and expenditures, 2•8
- expenditures, 5•26
- hospital stores account, 8•17
- pensions for disability and death, 5•24
- revenue, 4•17
- Veterans care trust fund, 8•24
- Veterans insurance fund, 8•20
- Veterans' Land Act
 - advances, 8•13
 - allowances for conditional benefits, 6., 8•13
 - fire insurance fund, 8•20
 - fund, 2•6, 8•20

V—Concluded

- insurance account, **8 • 13, 8 • 20**
- trust accounts, general, **8 • 25**
- VIA Rail Canada Inc, **8 • 8**
- Visiting Forces (North Atlantic Treaty) Act—Damage claims recoverable, **8 • 13**

W

- War claims funds, World Wars 1 and 2, **8 • 22**
- War veterans allowances and other, **5 • 24**
- Western grain stabilization account, **8 • 21**
- Whitehorse, City of, **8 • 12**
- Winding-up Act—Unclaimed dividends and undistributed assets, **8 • 21**
- Winter capital projects fund, **8 • 9**
- Working capital advances
 - departmental, **8 • 3, 8 • 16, 8 • 86**
 - international organizations, **2 • 7, 8 • 4, 8 • 18**

W—Concluded

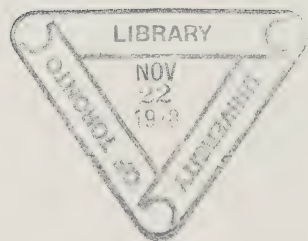
- other loans and investments,
- Working capital loans to ice affected fish plants, **8 • 14**
- World health organizations, **8 • 18, 8 • 23**
- deposit and trust account, **8 • 23**

Y

- Yarmouth, NS—Bar Harbour, Maine, ferry service, **8 • 19**
- Yukon Territory
 - loans, **8 • 12**
 - small business loans account, **8 • 12**
 - Whitehorse, City of, **8 • 12**

Z

- Zaire, loans, **8 • 48**
- Zambia, loans, **8 • 48**



AI
FN
-p72

Public accounts of Canada

1978

VOLUME II
DETAILS OF
EXPENDITURES AND REVENUES



RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

public accounts of canada

1978



**VOLUME II
DETAILS OF
EXPENDITURES AND REVENUES**



**RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyor, M. P., P. C.**

© Minister of Supply and Services Canada 1978

Available by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Hull, Québec, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-1/1978-2
ISBN 0-660-10118-1

Canada: \$13.00
Other Countries: \$15.60

Price subject to change without notice

List of Sections

Section

- 1 Agriculture—**
 - Department
 - Canadian Dairy Commission
 - Canadian Livestock Feed Board
 - Farm Credit Corporation —
- 2 Communications—**
 - Department
 - Canadian Radio-television Commission
 - Telelobe Canada
- 3 Consumer and Corporate Affairs**
- 4 Energy, Mines and Resources—**
 - Department
 - Atomic Energy Control Board
 - Atomic Energy of Canada Limited
 - National Energy Board
 - Petro-Canada
- 5 Environment**
- 6 External Affairs—**
 - Department
 - Canadian International Development Agency
 - International Development Research Centre
 - International Joint Commission
- 7 Finance—**
 - Department
 - Anti-Inflation Board
 - Auditor General
 - Insurance
 - Tariff Board
- 8 Governor General and Lieutenant-Governors**
- 9 Indian Affairs and Northern Development—**
 - Northern Canada Power Commission
- 10 Industry, Trade and Commerce—**
 - Department
 - Export Development Corporation
 - Federal Business Development Bank
 - Foreign Investment Review Agency
 - Standards Council of Canada
 - Statistics Canada
- 11 Justice—**
 - Department
 - Canadian Human Rights Commission
- 12 Labour—**
 - Department
 - Canada Labour Relations Board
- 13 Manpower and Immigration—**
 - Department
 - Immigration Appeal Board
 - Unemployment Insurance Commission
- 14 National Defence**
- 15 National Health and Welfare—**
 - Department
 - Medical Research Council
 - Status of Women
- 16 National Revenue—**
 - Customs and Excise
 - Taxation
 - Administrator—Anti-Inflation
- 17 Parliament—**
 - The Senate
 - House of Commons
 - Library of Parliament
- 18 Post Office**
- 19 Privy Council—**
 - Privy Council
 - Canadian Intergovernmental Conference Secretariat

Section

- Chief Electoral Officer
 - Commissioner of Official Languages
 - Economic Council of Canada
 - Public Service Staff Relations Board
- 20 Public Works**
 - 21 Regional Economic Expansion—**
 - Department
 - Cape Breton Development Corporation
 - 22 Science and Technology—**
 - Ministry of State
 - National Research Council of Canada
 - Science Council of Canada
 - 23 Secretary of State—**
 - Department
 - Canada Council
 - Canadian Broadcasting Corporation
 - Canadian Film Development Corporation
 - National Arts Centre Corporation
 - National Film Board
 - National Library
 - National Museums of Canada
 - Public Archives
 - Public Service Commission
 - Representation Commissioner
 - 24 Solicitor General—**
 - Department
 - Correctional Services
 - Royal Canadian Mounted Police
 - 25 Supply and Services—**
 - Department
 - Canadian Arsenals Limited
 - Canadian Commercial Corporation
 - 26 Transport—**
 - Department
 - Air Canada
 - Atlantic Pilotage Authority
 - Canadian National Railways
 - Canadian Transport Commission
 - Great Lakes Pilotage Authority Ltd.
 - National Harbours Board
 - Northern Transportation Company Limited
 - Pacific Pilotage Authority
 - St. Lawrence Seaway Authority
 - 27 Treasury Board**
 - 28 Urban Affairs—**
 - Ministry of State
 - Canadian Habitat Secretariat
 - Central Mortgage and Housing Corporation
 - National Capital Commission
 - 29 Veterans Affairs**
 - 30 Statement of Accounts Receivable**
 - 31 Professional and Special Services**
 - 32 Construction and Acquisition of Land, Buildings and Equipment**
 - 33 Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments**
 - 34 Selected Miscellaneous Payments and Federal-Provincial Shared Cost Programs by Province**
 - 35 Grants, Contributions and Other Transfer Payments**
 - 36 Further Details of Standard Object of Expenditures**
 - 37 Miscellaneous Statements by Department**
 - 38 Index**

Expenditure and Revenue by Department for the Fiscal Year Ended March 31, 1978

Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture	958,579,587	201,175,197
2	Communications	89,451,224	15,409,147
3	Consumer and Corporate Affairs	71,791,072	14,168,532
4	Energy, Mines and Resources	1,566,384,237	484,979,480
5	Environment	547,302,879	13,135,557
6	External Affairs	1,125,660,181	7,917,927
7	Finance	9,298,661,113	1,482,351,593
8	Governor General and Lieutenant-Governors	3,016,623	24,123
9	Indian Affairs and Northern Development	1,169,606,414	52,242,406
10	Industry, Trade and Commerce	542,739,847	143,221,393
11	Justice	101,195,579	1,624,642
12	Labour	40,705,231	144,037
13	Manpower and Immigration	2,638,541,724	7,602,940
14	National Defence	3,770,979,874	19,892,104
15	National Health and Welfare	11,172,608,686	38,462,039
16	National Revenue	522,275,784	28,547,986,425
17	Parliament	88,588,171	120,761
18	Post Office	1,237,174,754	772,950,006
19	Privy Council	43,666,838	535,578
20	Public Works	808,417,573	10,650,380
21	Regional Economic Expansion	562,150,430	53,936,513
22	Science and Technology	273,619,433	383,573
23	Secretary of State	2,193,459,997	5,773,336
24	Solicitor General	807,270,299	4,622,615
25	Supply and Services	127,290,727	24,122,221
26	Transport	1,470,782,343	165,540,457
27	Treasury Board	180,116,646	1,905,286
28	Urban Affairs	629,388,479	711,718,812
29	Veterans Affairs	840,906,758	63,896,454
	Total expenditure	42,882,332,503	32,846,493,529
	Budgetary deficit	10,035,838,974	

SECTION 1

1977-78 PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	1.4
Total cost of programs	1.6
Programs by activity	1.7
Grants, contributions and other transfer payments	1.9
Net expenditure by program and standard object	1.12
Revenue	1.13
Non-budgetary appropriations and net payments for loans, investments and advances	1.15
Appendices	1.16

AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction, administrative support and economic advisory services for all departmental programs.

RESEARCH PROGRAM

- To increase the efficiency and productivity of Canadian agriculture.

PRODUCTION AND MARKETING PROGRAM

- To assist agricultural producers in realizing from the market a fair return for management capital and labour.
- To protect the wagering public by supervision of race tracks.

HEALTH OF ANIMALS PROGRAM

- To safeguard the health of Canadian livestock and ensure wholesomeness of meat food products for domestic and export trade.

CANADIAN GRAIN COMMISSION PROGRAM

- To achieve maximum acceptability of Canadian grain in domestic and export markets, in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objectives

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

In 1977-78 the authority to spend revenue received from the private sector was discontinued for the following programs: Production and Marketing and Health of Animals.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, contributions and the grants listed in the Estimates	\$ 37,953,000 00			
1b	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	208,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	68,000 00			
	38,229,001 00	37,144,564 13	1,084,436 87	32,957,818 56
Stat. Minister of Agriculture—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	2,925,000 00	2,925,000 00		2,641,000 00
Stat. Refund of amounts credited to revenue in previous years	2,000 00	2,000 00		
	41,178,000 84	40,093,563 97	1,084,436 87	35,620,818 40
RESEARCH PROGRAM				
5 Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions	\$ 90,611,000 00			
5b To authorize the transfer of \$145,999 from Agriculture Vote 10, Appropriation Act No. 3, 1977 for the purposes of this Vote	1 00			
Transfer from Vote 10	145,999 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	791,613 00			
Transfer from Treasury Board Vote 15 public service bilingualism	108,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	367,500 00			
	92,024,113 00	89,863,135 42	2,160,977 58	79,217,764 11
10 Capital expenditures	\$ 7,751,000 00			
Less transfer to:				
Vote 5	\$ 145,999 00			
Vote 20	826,000 00			
	971,999 00			
	6,779,001 00	6,226,997 93	552,003 07	10,255,801 55
Stat. Contributions to employee benefit plans	8,290,000 00	8,290,000 00		7,140,000 00
Expenditures from appropriations not required for 1977-78	107,093,114 00	104,380,133 35	2,712,980 65	96,613,865 66
PRODUCTION AND MARKETING PROGRAM				
15 Operating expenditures and to authorize the payment of commissions for revenue collection in accordance with the Western Grain Stabilization Act	\$ 48,844,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	53,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	108,200 00			
	49,005,200 00	47,109,722 25	1,895,477 75	42,737,966 74
20 The grants listed in the Estimates and contributions	\$ 276,397,000 00			
20a	7,400,000 00			
20b To extend the purposes of Agriculture Vote 20, Appropriation Act No. 3, 1977				
(a) to authorize a contribution to Canadian Co-operative Implements Limited in an amount not exceeding \$8,000,000 in accordance with terms and conditions approved by the Governor in Council;				
(b) to authorize the transfer of \$826,000 from Agriculture Vote 10 and \$5,000,000 from Agriculture Vote 25, Appropriation Act No. 3, 1977, for the purposes of this Vote; and				
to provide a further amount of	115,496,000 00			
Transfer from Vote 10	826,000 00			
Transfer from Vote 25	5,000,000 00			
Unexpended balance carried forward from Vote 20 (1976-77 appropriations)	24,775,775 86			
	429,894,775 86	391,980,708 12	37,914,067 74*	272,816,365 52
25 Payments to processors in respect of consumer subsidies on skim milk powder	\$ 17,952,000 00			
Less: transfer to Vote 20	5,000,000 00			
	12,952,000 00	12,952,000 00		13,079,735 11
Stat. Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	72,811,729 71	72,811,729 71		56,456,475 83
Stat. Interest payments and guarantees under the Advance Payment for Crops Act (Statutes of Canada 1976-77, c. 12)	251,680 82	251,680 82		
Stat. Contributions to employee benefit plans	4,493,000 00	4,493,000 00		3,893,000 00
	569,408,386 39	529,598,840 90	39,809,545 49	388,983,543 20

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department—Concluded				
HEALTH OF ANIMALS PROGRAM				
35 Operating expenditures	\$ 66,595,000 00			
Transfer from Treasury Board Vote 15 public service bilingu- alism	62,800 00			
Transfer from Treasury Board Vote 17a employment creating projects	425,800 00			
	67,083,600 00	65,227,462 24	1,856,137 76	69,291,603 04
40 Contributions, including compensation at rates determined in the manner pro- vided by Section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act ...\$ 8,187,000 00				
40b	2,500,000 00			
	10,687,000 00	8,006,408 04	2,680,591 96	
Stat. Contributions to employee benefit plans	6,329,000 00	6,329,000 00		5,179,000 00
Stat. Refunds of amounts credited to revenue in previous years	396 67	396 67		31,292 25
	84,099,996 67	79,563,266 95	4,536,729 72	74,501,895 29
CANADIAN GRAIN COMMISSION PROGRAM				
45 Program expenditures, contributions and authority to purchase and sell screen- ings	\$ 29,161,000 00			
Less transfer to Vote 50	1,218,000 00			
	27,943,000 00	24,699,523 30	3,243,476 70	24,386,579 83
Stat. Salaries of the Commissioners (R.S. c. G-16)	111,639 38	111,639 38		103,582 43
Stat. Salary of the supervisor over the Winnipeg Commodity Exchange (R.S. c. G-17) ..	42,447 33	42,447 33		39,972 15
Stat. Contributions to employee benefit plans	2,276,000 00	2,276,000 00		2,063,000 00
Stat. Refunds of amounts credited to revenue in previous years	672 52	672 52		
	30,373,759 23	27,130,282 53	3,243,476 70	26,593,134 41
	832,153,257 13	780,766,087 70	51,387,169 43	622,313,256 96
Canadian Dairy Commission				
50 Program expenditures	\$ 1,700,000 00			
50b To extend the purposes of Agriculture Vote 50, Appro- priation Act No. 3, 1977:				
(a) to authorize the transfer of \$1,218,000 from Agricul- ture Vote 45, Appropriation Act No. 3, 1977;				
(b) to forgive certain debts due and claims by Her Majesty amounting in the aggregate to \$159,718,170 26; and				
to provide a further amount of	162,318,170 00			
Transfer from Vote 45	1,218,000 00			
	165,236,170 00	164,340,217 29	895,952 71	1,848,545 64
Canadian Livestock Feed Board				
55 Operating expenditures	885,000 00	774,140 40	110,859 60	679,505 44
60 Contributions	\$ 10,000,000 00			
60b	1,000,000 00			
	11,000,000 00	10,999,141 87	858 13	12,050,094 62
	11,885,000 00	11,773,282 27	111,717 73	12,729,600 06
Farm Credit Corporation				
65 Estimated amount required for the operating loss of the Farm Credit Corpora- tion for the fiscal year ending March 31, 1978	6,800,000 00	1,700,000 00	5,100,000 00	2,400,000 00
Total	1,016,074,427 13	958,579,587 26	57,494,839 87	639,291,402 66

* Includes \$23,021,003 45 available for expenditure in subsequent fiscal years.

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1977-78	40,093	243	3,279		43,129
	1976-77	35,621	246	3,302		38,677
RESEARCH	1977-78	104,380	3,190	5,384	5,697	112,271
	1976-77	96,614	4,352	6,114	5,664	104,040
PRODUCTION AND MARKETING	1977-78	529,599	4,125	3,716	158	529,348
	1976-77	388,983**	1,617**	3,694	158	391,218
HEALTH OF ANIMALS	1977-78	79,563	3,365	2,646	466	79,310
	1976-77	74,502**	5,137**	3,802	529	73,696
CANADIAN GRAIN COMMISSION	1977-78	27,131	18,745	283	635	9,304
	1976-77	26,593	15,492	423	602	12,126
Total department	1977-78	780,766	29,668	15,308	6,956	773,362
	1976-77	622,313	26,844**	17,335	6,953	619,757
Canadian Dairy Commission	1977-78	164,340		87		164,427
	1976-77	1,848		82		1,930
Canadian Livestock Feed Board	1977-78	11,773	91	35		11,717
	1976-77	12,730	13	30		12,747
Farm Credit Corporation	1977-78	1,700				1,700
	1976-77	2,400				2,400
Grand total	1977-78	958,579	29,759*	15,430	6,956	951,206
	1976-77	639,291**	26,857**	17,447	6,953	636,834

*Does not include "Return on Investments" of \$171,416.

**Amends reporting in the previous year's Public Accounts.

Programs by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration.....	18,156	17,709	73	218	83	73	18,312	18,000
Economics	6,505	6,099	64	52	1,000	945	7,569	7,096
Canfarm	6,007	5,912	81	110			6,088	6,022
Small farm development.....	2,749	2,613	23	15	50		2,822	2,628
Information	2,896	2,969	10	28	556	425	3,462	3,422
Contributions to employee benefit plans	2,925	2,925					2,925	2,925
	39,238	38,227	251	423	1,689	1,443	41,178	40,093
<i>Less: receipts credited to revenue</i>	315	243					315	243
<i>Add: services provided by other departments</i>	3,279	3,279					3,279	3,279
Total cost of program	42,202	41,263	251	423	1,689	1,443	44,142	43,129
RESEARCH PROGRAM								
Administration	3,812	4,523	121	39	1,377	1,354	5,310	5,916
Support services	26,302	26,393	4,857	4,451	792	682	31,951	31,526
Soil research	7,138	7,246	176	258	50	50	7,364	7,554
Crop research	25,912	24,845	795	705			26,707	25,550
Animal research	12,763	12,404	373	396			13,136	12,800
General biology and support research	11,638	10,143	413	317			12,051	10,460
Engineering research	2,240	2,223	44	61			2,284	2,284
Contributions to employee benefit plans	8,290	8,290					8,290	8,290
	98,095	96,067	6,779	6,227	2,219	2,086	107,093	104,380
<i>Less: receipts credited to revenue</i>	2,850	3,190					2,850	3,190
<i>Add: services provided by other departments</i>	5,384	5,384					5,384	5,384
accommodation provided by this department.....	5,697	5,697					5,697	5,697
Total cost of program	106,326	103,958	6,779	6,227	2,219	2,086	115,324	112,271
PRODUCTION AND MARKETING PROGRAM								
Administration	1,872	1,613	50	26			1,922	1,639
Support services	2,575	2,701	36	46			2,611	2,747
Farm income maintenance	2,789	2,510	14	16	489,358*	452,019	492,161	454,545
Marketing	19,117	18,753	290	241	2,024	1,665	21,431	20,659
Production	17,123	16,607	1,160	790	24,528	24,312	42,811	41,709
Agricultural pest and disease control	3,296	3,502	683	305			3,979	3,807
Contributions to employee benefit plans	4,493	4,493					4,493	4,493
	51,265	50,179	2,233	1,424	515,910	477,996	569,408	529,599
<i>Less: receipts credited to revenue</i>	1,777	4,125					1,777	4,125
<i>Add: services provided by other departments</i>	3,716	3,716					3,716	3,716
accommodation provided by this department.....	158	158					158	158
Total cost of program	53,362	49,928	2,233	1,424	515,910	477,996	571,505	529,348
HEALTH OF ANIMALS PROGRAM								
Administration	1,210	1,135	6	9	492	233	1,708	1,377
Field directorate and support services	1,608	1,674	14	13			1,622	1,687
Meat inspection	33,449	32,486	24	21			33,473	32,507
Animal pathology	9,314	9,306	1,023	610			10,337	9,916
Animal contagious diseases	18,542	18,396	1,894	1,578	10,195	7,773	30,631	27,747
Contributions to employee benefit plans	6,329	6,329					6,329	6,329
	70,452	69,326	2,961	2,231	10,687	8,006	84,100	79,563
<i>Less: receipts credited to revenue</i>	4,782	3,365					4,782	3,365
<i>Add: services provided by other departments</i>	2,646	2,646					2,646	2,646
accommodation provided by this department.....	466	466					466	466
Total cost of program	68,782	69,073	2,961	2,231	10,687	8,006	82,430	79,310
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	1,211	1,048	10	3			1,221	1,051
Grain inspection	8,997	8,095	140	118			9,137	8,213
Grain weighing	4,143	3,688	111	39			4,254	3,727
Grain testing and research	2,252	2,308	105	433	2	2	2,359	2,743
Elevator and grain documentation	1,680	1,711	12	11			1,692	1,722
Canadian government elevator operations	5,345	5,218	4,090	2,181			9,435	7,399
Contributions to employee benefit plans	2,276	2,276					2,276	2,276
	25,904	24,344	4,468	2,785	2	2	30,374	27,131
<i>Less: receipts credited to revenue</i>	16,577	18,745					16,577	18,745
<i>Add: services provided by other departments</i>	283	283					283	283
accommodation provided by this department.....	635	635					635	635
Total cost of program	10,245	6,517	4,468	2,785	2	2	14,715	9,304

Programs by Activity—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Canadian Dairy Commission								
Administration	165,221	164,329	15	11			165,236	164,340
Add: services provided by other departments	87	87					87	87
Total cost of program	165,308	164,416	15	11			165,323	164,427
Canadian Livestock Feed Board								
Feed freight equalization	376	288	11	1	11,000	10,999	11,387	11,288
Supply and price stability	496	483	2	2			498	485
	872	771	13	3	11,000	10,999	11,885	11,773
Less: receipts credited to revenue		91						91
Add: services provided by other departments	35	35					35	35
Total cost of program	907	715	13	3	11,000	10,999	11,920	11,717
Farm Credit Corporation								
Operating loss	6,800	1,700					6,800	1,700
See Volume III for details.								

*Includes \$24,776 available from prior year's appropriations.
Farm Credit Corporation—See Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
ADMINISTRATION PROGRAM			
GRANTS			
<i>Economics</i>			
Grants to producers for economic loss associated with the closing down of the Pregnant Mares Urine (PMU) operation in Quebec	1,000 1,000	945 945	
CONTRIBUTIONS			
<i>Departmental administration</i>			
Contribution to the Canada Grains Council	60	60	60
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	2	2
Contribution towards the expenses of the 1977 International Egg Commission Production and Marketing Conference	20 83	11 73	
			62
<i>Small Farm Development</i>			
Contributions to low income operators of small farms to assist in the defrayal of expenses incurred in testing new practices, services, or techniques recommended by Small Farm Development Program counselling staff	50 50		
<i>Information</i>			
Contribution to the Commonwealth Agricultural Bureau	552	421	604
Contribution to the Canada Safety Council in support of National Farm Safety Week	4 556	4 425	4 608
	1,689	1,443	670
RESEARCH PROGRAM			
GRANTS			
<i>Administration</i>			
Grants in aid of agricultural research in universities and other scientific organizations in Canada	1,326 1,326	1,318 1,318	1,325 1,325
CONTRIBUTIONS			
<i>Administration</i>			
Canada's fee for membership in the International Society for Horticultural Science	1	1	1
Contribution to the Canadian Agricultural Research Council	50	35	25
Expenditures not required for the current year			22
	51	36	48
<i>Support Services</i>			
Student summer employment and activities program	792 792	682 682	
<i>Soil research</i>			
Contribution towards the expenses of the Eleventh Congress of the International Society for Soil Science	50	50	50
Expenditures not required for the current year			6
	50	50	56
	2,219	2,086	1,429
PRODUCTION AND MARKETING PROGRAM			
GRANTS			
<i>Marketing</i>			
Grants to assist in the marketing of agricultural products	20 20	16 16	
<i>Production</i>			
Canadian Horticultural Council	8	8	8
Canadian Council on 4-H Clubs	31	31	31
Canadian National Livestock Records	50	50	50
Federated Women's Institutes of Canada	10	10	10
Royal Agricultural Winter Fair, Toronto	50	50	50
Canadian Western Agribition, Regina	50	50	50
Canadian Plowing Council	5	5	5
Expenditures not required for the current year			22
	204	204	226

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Continued			
CONTRIBUTIONS			
<i>Farm income maintenance</i>			
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1978	377,945	364,111	261,866
Payments to processors, in respect of consumer subsidies on skim milk powder	12,952	12,952	13,080
Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	72,812	72,812	56,457
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	6		
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council	24,776*	1,755	2,892
Payments to the Province of Ontario of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather	240	240	60
Estimated amount required to recoup the Agricultural Products Board Account to cover the net operating loss recorded in the account as at March 31, 1978	107	35	1,122
Payments to the Province of Saskatchewan of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages and ammonification demonstrations required as a result of drought conditions	220	114	
Payments to the Province of Alberta of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forage required as a result of drought conditions	300		2,581
<i>Expenditures not required for the current year</i>	489,358	452,019	338,058
<i>Marketing</i>			
Canada's fee for membership in the International Dairy Federation	4	4	4
Contributions to producer groups towards the cost of construction of regular cold storages, frostfree, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	2,000	1,645	893
	2,004	1,649	897
<i>Production</i>			
Canadian Seed Growers' Association	10		
4-H Clubs organized in co-operation with Canadian Council on 4-H clubs	190	185	181
Class "A" and Class "B" fairs, winter and spring fairs and special fairs	1,547	1,546	1,493
Agricultural museums	36	31	31
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	65	64	114
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	10		3
Livestock improvement	214	121	91
Contributions to producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties of commercial production	1,000	913	759
Contribution to the United Co-operatives of Ontario for assistance in the construction of a grain terminal complex	8,000	8,000	500
Feed Freight Assistance Adjustment Fund—to develop and implement programs to encourage and improve feed production, marketing, farm handling, storage and use of both feed grains and forage	5,000	4,996	
Contribution to Canadian Co-operative Implements Limited in an amount not exceeding \$8,000,000 in accordance with terms and conditions approved by the Governor in Council	8,000	8,000	
Payments to producer organizations of amounts equal to:			
(i) the interest paid or payable in respect of money borrowed by the organizations and used to make advanced payments to producers for their crops; and	252	252	
(ii) defaults by producers in the repayment of advances guaranteed to the Minister of Agriculture, pursuant to the Advance Payments for Crops Act (Statutes of Canada 1976-77 c. 12)	24,324	24,108	3,172
	515,910	477,996	342,353
HEALTH OF ANIMALS PROGRAM			
CONTRIBUTIONS			
<i>Administration</i>			
Canada's fee for membership in the Office international des épizooties	17	16	15
Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St. Hyacinthe and Saskatchewan, Saskatoon	473	215	51
Canadian Veterinary Medical Association	2	2	6
<i>Expenditures not required for the current year</i>	492	233	74
<i>Animal contagious diseases</i>			
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	10,000	7,640	8,802
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	100	65	84
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	60	45	82
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10		
Compensation to producers for economic loss associated with the Bluetongue quarantine area in the South Okanagan area of British Columbia	25	23	163
	10,195	7,773	9,131
	10,687	8,006	9,205

Grants, Contributions and Other Transfer Payments—Concluded
(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Concluded			
CANADIAN GRAIN COMMISSION PROGRAM			
CONTRIBUTIONS			
Grain Testing and Research			
Canada's fee for membership in the International Association for Cereal Chemistry.....	2 2	2 2	1 1
Total department	530,507	489,533	353,658
Canadian Dairy Commission			
CONTRIBUTIONS			
Expenditures not required for the current year			500
Canadian Livestock Feed Board			
CONTRIBUTIONS			
Feed freight equalization			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council.....	11,000	10,999	12,050
Grand total	541,507	500,532	366,208

*Available from previous years' appropriations.

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Production and Marketing Program	Health of Animals Program	Canadian Grain Commission	Total Department	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
(1) Salaries and wages	24,261 23,848 <i>21,658</i>	69,376 67,130 <i>60,593</i>	37,500 37,296 <i>33,969</i>	53,749 52,459 <i>47,893</i>	18,113 16,990 <i>16,195</i>	202,999 197,723 <i>180,308</i>	1,042 1,009 <i>816</i>	495 426 <i>386</i>		204,536 199,158 <i>181,561</i>
(1) Other personnel costs	3,179 3,235 <i>2,870</i>	8,856 9,324 <i>8,022</i>	5,322 5,029 <i>4,485</i>	6,768 6,999 <i>5,780</i>	2,799 2,584 <i>2,368</i>	26,924 27,171 <i>23,525</i>	151 103 <i>81</i>	47 38 <i>44</i>		27,122 27,312 <i>23,650</i>
(2) Transportation and communications	3,506 3,693 <i>2,930</i>	2,066 2,342 <i>1,855</i>	3,766 3,651 <i>3,163</i>	2,886 2,750 <i>2,631</i>	882 1,028 <i>802</i>	13,106 13,464 <i>11,381</i>	205 174 <i>98</i>	94 99 <i>82</i>		13,405 13,737 <i>11,561</i>
(3) Information	1,185 1,114 <i>1,011</i>	630 601 <i>519</i>	354 240 <i>163</i>	34 21 <i>14</i>	40 53 <i>39</i>	2,243 2,029 <i>1,746</i>	125 33 <i>30</i>	40 53 <i>30</i>		2,408 2,115 <i>1,776</i>
(4) Professional and special services	4,218 3,637 <i>3,562</i>	4,386 4,364 <i>3,336</i>	1,872 1,654 <i>1,626</i>	2,833 3,100 <i>3,490</i>	176 171 <i>153</i>	13,485 12,926 <i>12,167</i>	3,826 3,142 <i>216</i>	74 72 <i>54</i>		17,385 16,140 <i>12,437</i>
(5) Rentals	1,070 1,023 <i>1,035</i>	466 536 <i>476</i>	196 149 <i>191</i>	81 123 <i>101</i>	1,561 1,455 <i>1,445</i>	3,374 3,286 <i>3,248</i>	99 84 <i>75</i>	72 52 <i>45</i>		3,545 3,422 <i>3,368</i>
(6) Purchased repair and upkeep	217 170 <i>145</i>	2,682 1,589 <i>1,055</i>	414 403 <i>314</i>	521 470 <i>468</i>	186 80 <i>102</i>	4,020 2,712 <i>2,084</i>	10 7 <i>3</i>	4 3 <i>3</i>		4,034 2,722 <i>2,090</i>
(7) Utilities, materials and supplies	1,590 1,495 <i>1,187</i>	9,843 10,611 <i>9,331</i>	1,827 1,738 <i>1,671</i>	3,567 3,380 <i>3,429</i>	2,134 1,981 <i>1,877</i>	18,961 19,205 <i>17,495</i>	43 58 <i>45</i>	40 21 <i>19</i>		19,044 19,284 <i>17,559</i>
(8) Construction and acquisition of land, buildings and equipment	37 8 <i>5</i>	3,963 3,067 <i>7,496</i>	1,104 774 <i>304</i>	1,658 1,309 <i>447</i>		6,762 5,554 <i>8,949</i>		10 6 <i>6</i>		6,772 5,554 <i>8,955</i>
(9) Construction and acquisition of ma- chinery and equipment	214 415 <i>478</i>	2,546 2,682 <i>2,469</i>	1,129 650 <i>717</i>	1,303 922 <i>979</i>	4,468 2,390 <i>2,889</i>	9,660 7,059 <i>7,532</i>	15 11 <i>13</i>	3 3 <i>5</i>		9,678 7,073 <i>7,530</i>
(10) Grants, contributions and other transfer payments	1,689 1,443 <i>670</i>	2,219 2,086 <i>1,429</i>	515,910* 477,996 <i>342,353</i>	10,687 8,006 <i>9,205</i>	2 2 <i>1</i>	530,507 489,533 <i>353,658</i>		11,000 10,999 <i>12,050</i>		541,507 500,532 <i>366,208</i>
(12) All other expenditures	12 12 <i>70</i>	60 48 <i>33</i>	14 19 <i>27</i>	13 24 <i>65</i>	13 1 <i>25</i>	112 104 <i>220</i>	159,720 159,719 <i>1</i>	6 7 <i>6</i>	6,800 1,700 <i>2,400</i>	166,638 161,530 <i>2,627</i>
Total net expenditures	41,178 40,093 <i>35,621</i>	107,093 104,380 <i>96,614**</i>	569,408 529,599 <i>388,983**</i>	84,100 79,563 <i>74,502</i>	30,374 27,131 <i>26,593</i>	832,153 780,766 <i>622,313</i>	165,236 164,340 <i>1,848</i>	11,885 11,773 <i>12,730</i>	6,800 1,700 <i>2,400</i>	1,016,074 958,579 <i>639,291</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold face type** are 1977-78 expenditures.

Amounts in *italic type* are 1976-77 expenditures.

*Includes \$24,776 available from prior year's appropriations.

**Amends reporting in the previous year's Public Accounts.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	173,223,911 76	163,004,425 99
B Refund of previous years' expenditure	1,722,127 44	78,186 12
C Services and service fees	21,239,429 71	19,763,323 23*
D Proceeds from sales	3,940,537 52	4,510,620 41*
E Privileges, licences and permits	517,561 00	323,820 96*
F Miscellaneous	531,629 31	2,181,393 69
Total	201,175,196 74	189,861,770 40
1977-78		
Details		
Non-Tax Revenue—		
A. Return on investments:		
Interest on loans to Canadian Dairy Commission	9,039,059	
Interest on loans to Farm Credit Corporation—		
Interest on notes	159,375,004	
Interest on notes (Farm Syndicates Credit Act)	829,244	
Interest on loans—Small farm development program	731,098	
Interest on loans—Multi purpose exhibition buildings	2,227,890	
Net profit on the operation of the agriculture revolving fund account	136,228	
Canadian Grain Commission revolving fund net profit	884,958	
Miscellaneous—Operating	431	173,223,912
B. Refunds of previous years' expenditure:		
Farm Credit Corporation Operating Loss	1,441,391	
Recovery of overpayments on consumer milk subsidy program	65,102	
Potato warehouse construction refund	19,984	
Canadian Livestock Feed Board	91,103	
Miscellaneous—Operating	104,547	1,722,127
C Services and service fees:		
Administration Program—		
Charge-outs of data processing service	3,527	
Canfarm	140,880	
Research Branch—		
Block heater service to private user	7,601	
Cost of utilities supplied to Government of New Brunswick	19,897	
Miscellaneous	273	
Production and Marketing Branch—		
Inspection	646,760	
R.O.P. services	682,389	
Seed testing	125,504	
Registration fees	63,945	
Miscellaneous	7,047	
Health of Animals Branch—		
Recovery of overtime costs from packers	2,712,614	
Meat Inspection—Charges to province	163,895	
Recovery of overtime—Import and export inspection	138,499	
Quarantine charges	59,136	
Blood typing	159,607	
Miscellaneous	3,065	
Canadian Grain Commission—		
Inspection	7,176,142	
Overtime	45,583	
Registration	447,435	
Cancellation of warehouse receipts	455,535	
Weighing	3,499,418	
Miscellaneous	8,814	
Canadian Government Elevator (storage and elevation of grain, cleaning, drying, etc.)—		
Calgary	374,803	
Edmonton	499,944	
Lethbridge	215,057	
Moose Jaw	162,965	
Prince Rupert	2,281,018	
Saskatoon	1,138,077	21,239,430

Revenue—Concluded

	1977-78	1976-77
Details—Concluded		
D. Proceeds from sales:		
Research Branch—		
Animals and animal products	2,381,819	
Plant and plant products	157,193	
Land	20,134	
Miscellaneous	1,799	
Production and Marketing Branch—		
Animals and animal products	119,500	
Tag and seals	32,998	
Miscellaneous	2,727	
Health of Animals Branch—		
Animals and animal products	69,519	
Canadian Grain Commission—		
Grain samples	19,535	
Canadian Government Elevators—		
Surplus grain	64,732	
Screenings	1,070,582	
		3,940,538
E. Privileges, licences and permits:		
Rentals from employees and others occupying dwellings on government properties	443,994	
Licences	73,567	
		517,561
F. Miscellaneous:		
Canadian Government Elevators—		
Boat overtime	50,682	
Wharfage	112,078	
Grain grade promotions	124,449	
Provincial share of costs in respect of joint accommodation	84,041	
Small farm development	87,509	
Miscellaneous—Operating	72,870	
		531,629
		201,175,197

*Amends reporting in the previous year's Public Accounts

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous Year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
PRODUCTION AND MARKETING PRO- GRAM							
L30 Loans in accordance with terms and condi- tions prescribed by the Governor in Coun- cil, to finance the construction of multi-pur- pose exhibition buildings	5,000,000		5,000,000	3,913,921	1,086,079		696,499
Canadian Dairy Commission							
Loans in accordance with terms and condi- tions prescribed by the Governor in Coun- cil, for the purpose of exercising any of the powers described in paragraph 9(1)(a) of the Canadian Dairy Commission Act, 1966- 67, c. 34, s. 2.		83,543,809	83,543,809	(130,495,911)		214,039,720	16,427,191
Farm Credit Corporation							
Stat. Loans for lending to farmers, for purchasing farms, and subscription to capital under the Farm Credit Act, (R.S. c. F-2).....	298,512,395		298,512,395	298,512,395			278,051,481
Stat. Loans for lending to farm syndicates under the Farm Syndicates Credit Act, R.S. c. F-4	(1,077,801) 297,434,594		(1,077,801) 297,434,594	(1,077,801) 297,434,594			(870,202) 277,181,279
Total	302,434,594	83,543,809	385,978,403	170,852,604	1,086,079	214,039,720	294,304,969

Appendix 1

Agricultural Stabilization Board
(Established by the Agricultural Stabilization Act)

AUDITOR GENERAL OF CANADA
 OTTAWA, ONTARIO
 JUNE 15, 1978

THE CHAIRMAN AND MEMBERS
 AGRICULTURAL STABILIZATION BOARD
 OTTAWA, ONTARIO

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances except that, with respect to the cattle deficiency payments shown in the statement of expenditure in the amount of \$37,690,951, I was unable to examine the documents supporting claims as they had been returned to the producers.

In my opinion, except for the effect of adjustments which might have been required had I been able to examine the documents supporting claims with respect to the cattle deficiency payments, the statement of expenditure presents fairly the results of the Board for the year ended March 31, 1978, in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

**STATEMENT OF EXPENDITURE
 FOR THE YEAR ENDED MARCH 31, 1978**

	1978	1977
	\$	\$
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	293,580,000	233,117,732
Deficiency payments:		
Apples	136,305	12,709,651
Apricots	128,921	
Carrots		466,449
Cattle	37,690,951	11,190,168
Corn 1976	2,157,397	
Cow	1,660	986,981
Cow-Calf	23,815,904	
Fowl		169
Greenhouse	712,622	
Pears	1,460,652	258,192
Potatoes	1,527,799	1,879,617
Prune-plums	326,454	472,630
Raspberries		733,114
Sugar beets	1,243,992	
Sweet cherries	1,328,319	51,785
	70,530,976	28,748,756
Administration expense:		
Salaries	835,969	758,430
Other	171,854	107,431
	1,007,823	865,861
Provided for by government departments without charge:		
Part-time management and support services (Department of Agriculture)	235,729	81,111
Employee benefits	120,810	98,585
Accommodation	91,476	75,110
Accounting services	20,495	6,641
	468,510	261,447
	365,587,309	262,993,796
Deduct:		
Refunds of expenditures	210	346
Expenditures for the year	365,587,099	262,993,450
Expenditures for the year provided by:		
Agriculture Vote 20	364,110,766	261,866,142
Agriculture Vote 15	1,007,823	865,861
Government departments without charge	468,510	261,447
	365,587,099	262,993,450

The accompanying notes are an integral part of the financial statements

Certified correct:

A. E. PROULX
Secretary

Approved:

W. E. JARVIS
Chairman

Appendix 1—Concluded

Agricultural Stabilization Board—Concluded

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1978

1. Significant accounting policies

(a) Expenditure

Expenditure is recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada.

(b) Services provided without charge

An estimated amount for services provided without charge by government departments is included in the statement.

(c) Fixed assets

Purchases of furniture and equipment are recorded as an administration expense in the year of acquisition.

(d) Employee termination benefits

Termination benefits accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Board when paid.

2. Payments to the Canadian Dairy Commission

Payments by the Canadian Dairy Commission for the stabilization of the price of milk for the benefit of producers are paid to producers approximately two months after entitlement. The Commission changed its method of obtaining funds from the Agricultural Stabilization Board on April 1, 1976. The Commission drew funds prior to this date during the month of entitlement and subsequent to this date during the month of payment to producers. This change in method resulted in the Commission obtaining funds for twelve payments during 1977-78 whereas in 1976-77 funds for only ten payments were obtained. Comparable amounts for a twelve-month period were \$293,580,000 for 1977-78 and \$273,982,297 for 1976-77.

3. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation.

Appendix 2

Agricultural Products Board

(Established by the *Agricultural Products Board Act*)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 1, 1978

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA, ONTARIO,

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1978 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1978 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Accounts receivable—Trade	134,148	22,176	Accounts payable	33,181	17,450
Due from government agency	88,066	87,466	Advances to the Board as authorized by the		
Inventory, at lower of cost and net realizable value	186,863	952,420	Agricultural Products Board Act	375,896	1,044,612
			Equity of Canada		
	409,077	1,062,062		409,077	1,062,062

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. E. PROULX
Secretary

Approved:

G. I. TRANT
Chairman

Appendix 2—Concluded**Agricultural Products Board—Concluded****STATEMENT OF OPERATIONS FOR THE YEAR ENDED
MARCH 31, 1978**

	1978	1977
Trading operation:		
Sales	\$	\$
Cost of Sales	\$	\$
Loss (Profit)	\$	\$
Loss (Profit)	\$	\$
Grapes	893,055	928,600
Provision for loss		35,545
Maple syrup		894,330
Turkeys		326,501
Sour cherries		529,569
Apples		30,414
		(20,817)
		25,164
	893,055	928,600
Loss on trading operations		35,545
Administrative expense		894,330
Services provided by government departments without charge—		20,568
Part-time management and support services (Agriculture Canada)		16,124
Employee benefits		1,165
Accommodation		1,330
Accounting services		2,464
		2,012
		913
		1,447
		190
		752
		4,732
		5,541
Loss for the year	60,845	915,995

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF EQUITY FOR THE YEAR ENDED
MARCH 31, 1978**

	1978	1977
	\$	\$
Balance at beginning of the year		(227,600)
Adjustment of prior year		(915,995)
Loss for the year	(60,845)	1,121,930
Agriculture Vote 20b	35,545	16,124
Agriculture Vote 15	20,568	5,541
Services provided without charge	4,732	
Balance at end of the year		

The accompanying notes are an integral part of the financial statements.

**RECONCILIATION WITH PUBLIC ACCOUNTS
MARCH 31, 1978**

	1978	1977
	\$	\$
Advances from Consolidated Revenue Fund, Balance Sheet	375,896	1,044,612
Deduct: Funds received after March 31, recorded in Consolidated Revenue Fund as repayments of advances at that date		322
	375,896	1,044,290
Add: Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date	4,930	17,075
Advances, Public Accounts	380,826	1,061,365

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978**1. Summary of significant accounting policies****Accounting basis**

Expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada. All other accounts of the Board are maintained on an accrual basis.

An estimated amount for services provided without charge by government departments is included in the statement.

Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

Inventory

Inventory is valued at lower of cost and net realizable value.

2. Outstanding commitment

As at March 31, 1978 the Board is committed to purchase not more than thirteen hundred tons of British Columbia grapes. The Board is also committed to sell the grapes at prices which in the aggregate will incur a loss of not more than \$70,000.

3. Agents

H & T International Food Brokers Inc., Toronto, Ontario, was engaged as a sales agent jointly with the Ontario Grape Growers' Marketing board for the sale of grape concentrates to the food trade. Commissions in the amount of \$3,164 were paid to this agent by the Agricultural Products Board as of March 31, 1978.

Appendix 3

Agriculture Revolving Fund

(Authorized by Agriculture Vote L6a, Appropriation Act No. 4, 1970, 1970-71-72, c.4)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 19, 1978

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE
OTTAWA, ONTARIO

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1978 and the statements of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations for the year then ended in accordance with the generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Deputy Auditor General
for the Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Accounts receivable	61,637	17,865	Accounts payable	\$ 82,841	\$ 74,795
Due from Canada		35,748	Advance payments by customers	46,074	69,401
Inventory at lower of cost and net realizable value			Working capital advance	207,346	216,187
Livestock	163,044	140,613			
Seeds	77,806	149,716			
Feed and other supplies	32,866	13,288			
Poultry	908	3,153			
	274,624	306,770			
	336,261	360,383		336,261	360,383

The accompanying note is an integral part of the financial statements.

Approved:

L. G. BONNELL
Assistant Deputy Minister, Finance and Administration

GAÉTAN LUSSIER
Deputy Minister, Department of Agriculture

Appendix 3—Concluded

Agriculture Revolving Fund—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Cost of experimental and development projects—		
Salaries and wages	614,443	772,507
Employee benefits	89,688	96,944
Livestock	343,876	267,325
Seeds	107,235	70,854
Feed and other supplies	213,637	198,921
Accommodation	256,179	258,121
Administration	52,500	46,430
Professional and special services	20,421	6,377
Accounting	10,370	9,954
Freight	7,377	8,414
Electricity, water and gas	22,507	18,308
Rental of land and equipment	3,753	5,197
Decrease in inventories	32,146	58,024
Miscellaneous	17,385	11,834
	1,791,517	1,829,210
Proceeds from sales of livestock, seeds and poultry	940,312	743,580
Net cost of projects	851,205	1,085,630
Net cost of projects provided for by—		
Agriculture Vote 5	284,043	379,806
Agriculture Vote 15	382,900	439,131
Government departments which provided major services without charge	356,237	365,019
	1,023,180	1,183,956
Less:		
Amount transferred to Canada as non-tax revenue	136,227	134,074
Excess amount transferred to Canada in 1977 ..	35,748	(35,748)
	171,975	98,326
	851,205	1,085,630

The accompanying note is an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS
AS AT MARCH 31, 1978

	1978	1977
	\$	\$
Working capital advance, per balance sheet	207,346	216,187
Payments made after March 31, but recorded in the Consolidated Revenue Fund as at that date	64,760	33,783
	272,106	249,970
Collections received after March 31, but recorded in the Consolidated Revenue Fund as at that date	47,754	15,135
Working capital advance per Public Accounts	224,352	234,835

NOTE TO FINANCIAL STATEMENTS MARCH 31, 1977

1. Authority and Purpose

The Agriculture Revolving Fund was authorized under Appropriation Act No. 4, 1970, for the purpose of financing the production of new and improved varieties of seeds, and the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of authorized projects. On April 23, 1970, the Treasury Board designated the Agriculture Revolving Fund as a working capital advance. A significant portion of the cost of projects financed is provided for by appropriations from Parliament as a free service to the Fund.

The amount that can be advanced as working capital at any one time is limited to \$1,820,000. No interest is charged on outstanding advances.

Appendix 4

Race Track Supervision Revolving Fund

(Authorized by Agriculture Vote 11b, Appropriation Act No. 1, 1970, 1969-70, c. 24)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 5, 1978

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE
OTTAWA, ONTARIO

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1978 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the effect of failure to include a provision for vacation pay and termination benefits accruing to employees, as referred to in Notes 4 and 5 to the financial statements, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General
for the Auditor General of Canada*

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Deposit with Receiver General.....	1,553,376	358,525	Accounts payable.....	529,435	428,171
Accounts receivable.....	131,261	69,032	Advances from Canada for purchase of fixed assets.....	77,221	84,135
Fixed assets—At appraised value.....	15,941	19,661			
—At cost.....	322,081	304,737	EQUITY OF CANADA		
	338,022	324,398	Contributed capital.....	50,866	50,866
Less: accumulated depreciation.....	209,935	188,783	Retained earnings.....	1,155,202	
	128,087	135,615		1,206,068	50,866
	1,812,724	563,172		1,812,724	563,172

The accompanying notes and schedules are an integral part of the financial statements.

Approved:
L. G. BONNELL
Assistant Deputy Minister, Finance and Administration
GAËTAN LUSSIER
Deputy Minister, Department of Agriculture

Appendix 4—Continued

Race Track Supervision Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Levy of six-tenths of one percent of pari-mutuel bets at race tracks	7,441,966	6,875,778
Other	11,171	12,980
	7,453,137	6,888,758
Expense		
Race surveillance		
Fees for tests on race horses	2,312,913	2,208,315
Film patrol services	1,368,864	1,268,265
Photo finish services	478,172	465,285
	4,159,949	3,941,865
Pari-mutuel supervision		
Salaries and wages	1,358,804	1,025,861
Employee benefits	128,167	86,869
Royal Canadian Mounted Police		334,229
Travel and removal	153,216	125,316
Accommodation	35,857	33,186
Repair and upkeep—Automobiles	32,944	27,035
	1,708,988	1,632,496
Administration		
Salaries and wages	208,466	152,794
Employee benefits	29,348	16,153
Data processing	16,151	21,576
Telephone	33,615	23,563
Travel	16,155	10,876
Stationery and supplies	21,459	19,230
Accommodation	15,277	14,148
Miscellaneous	36,109	42,107
	376,580	300,447
Provision for replacement of capital assets	54,294	55,988
	6,299,811	5,930,796
Net profit from operations	1,153,326	957,962
Adjustment for previous years depreciation expenses and gain on disposal of fixed assets	1,876	18,079
Net profit for the year	1,155,202	976,041

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
SOURCE OF FUNDS		
Operations		
Profit from operations	1,155,202	976,041
Depreciation	54,294	47,447
Profit on sale of fixed assets (non-cash)		(9,538)
	1,209,496	1,013,950
Advances from Canada	47,984	39,054
Proceeds on disposal of fixed assets	2,461	946
	1,259,941	1,053,950
APPLICATION OF FUNDS		
Transfer to non-tax revenue of Canada		976,041
Acquisition of fixed assets	49,831	22,535
Repayment of advances from Canada	54,294	55,988
	104,125	1,054,564
Increase (decrease) in working capital	1,155,816	(614)
Working capital, (deficit) beginning of the year	(614)	
Working capital, (deficit) end of the year	1,155,202	(614)
Changes in working capital components		
Increase (decrease) in deposit with Receiver General	1,194,851	(13,290)
Increase (decrease) in accounts receivable	62,229	(15,198)
(Increase) decrease in accounts payable	(101,264)	27,874
	1,155,816	(614)
Current assets	1,684,637	427,557
Current liabilities	529,435	428,171
Working Capital (deficit)	1,155,202	(614)

The accompanying notes and schedule are an integral part of the financial statements.

FIXED ASSETS AND ACCUMULATED DEPRECIATION
FOR THE YEAR ENDED MARCH 31, 1978

Category	FIXED ASSETS				ACCUMULATED DEPRECIATION			
	Opening Balance	Acquisitions	Disposals	Closing Balance	Opening Balance	Decreases	Depreciation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
A Furniture and equipment	64,992	5,032	(1,432)	68,592	24,281	(242)	7,020	31,059
B Desk-top computers	188,834	4,401	(6,806)	186,429	119,845	(6,806)	24,733	137,772
C Motor vehicles	70,572	40,398	(27,969)	83,001	44,657	(26,094)	22,541	41,104
	324,398	49,831	(36,207)	338,022	188,783	(33,142)	54,294	209,935

Appendix 4—Concluded**Race Track Supervision Revolving Fund—Concluded****RECONCILIATION WITH PUBLIC ACCOUNTS
MARCH 31, 1978**

	1978	1977
	\$	\$
Deposit with the Receiver General for Canada per balance sheet	1,553,376	358,525
Deduct: payments made after March 31st but recorded in the Consolidated Revenue Fund as at that date	472,958	302,744
Deposit with the Receiver General for Canada per Public Accounts	1,080,418	55,781

**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978**

	1978	1977
	\$	\$
Balance at beginning of year	1,155,202	
Profit for the year		976,041
Transfer to Canada as non-tax revenue		976,041
Balance at end of year	1,155,202	

The accompanying notes and schedules are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978**1. Authority and Purpose**

The Revolving Fund was established by Agriculture Vote L1B, Appropriation Act. No. 1, 1970 for the purpose of providing race track supervision in Canada. Charges to the Fund are to include all administration expenses of race track supervision, as well as costs of research relating to the use of drugs on horses and race surveillance techniques, including the publication, distribution and sale of the results of such research. All revenues from activities approved by the Treasury Board are to be credited to the Fund, with a maximum of \$2,000,000 to be retained for use in the current and subsequent years. A maximum of \$200,000 may be drawn from the Consolidated Revenue Fund as working capital.

2. Significant Accounting Policies**(a) Accounting basis**

The accounts are recorded on an accrual basis except that no provision is made in the accounts for accrued vacation pay and termination benefits (see notes 4 and 5)

(b) Fixed Assets

Fixed assets transferred from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7, at values determined as at that date by officers of the Department. Acquisition subsequent to April 1, 1970 are recorded at cost.

Depreciation is charged on a straight line basis using rates of 10% for furniture and equipment, 20% for desk-top computers and 33% for motor vehicles.

3. Advances from Canada

Advances are made by Canada to the Fund for the purchase of fixed assets and repayment is made each year equal to the depreciation taken on fixed assets in that year. Interest is paid at rates determined by the Minister of Finance.

4. Vacation Pay

No provision has been made for vacation pay earned but not yet taken by employees, estimated at \$94,200 as at March 31, 1978 (\$76,400 at March 31, 1977). This will not be an extra cost to the Fund when, in the normal course of operations, these vacations are taken in subsequent years and recorded as salaries and wages expenditure.

5. Termination Benefits

Termination benefits accrue to employees over their years of service with the Government of Canada. Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty-eight week's pay. However, upon resignation, benefits are generally payable only to those with ten or more years continuous service, and the entitlement is reduced to one-half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

Revolving Fund employees, being part of the Public Service, earn termination benefits for their total years of continuous employment in the Fund and elsewhere in the Government. New employees hired from within the Government bring their entitlement with them while employees who leave the Fund for other Government employment take along their termination benefit entitlement.

The Fund records termination benefits when payments are made. No provision has been made for benefits accruing to employees, with an estimated value of 140,200 as at March 31, 1978 (107,900 at March 31, 1977). This consists of one week's pay at current salary rates for each complete year of Government service up to and including March 31, 1978, to a maximum of twenty-eight weeks' pay per employee.

6. Contributed Capital

This represents the value of fixed assets acquired from parliamentary appropriations prior to April 1, 1970 and transferred to the Revolving Fund without charge.

7. Retained Earnings

During the year, Parliament approved Agriculture Vote L21B which authorizes the retention of earnings in the Fund of up to \$2,000,000. Profits in previous years were transferred to the Receiver General for Canada as non-tax revenue.

Appendix 5

Canadian Grain Commission
(Established by the Canada Grain Act)

AUDITOR GENERAL OF CANADA
 Ottawa, Ontario
 July 21, 1978

THE CHIEF COMMISSIONER AND COMMISSIONERS
 CANADIAN GRAIN COMMISSION
 WINNIPEG, MANITOBA

I have examined the statement of receipts and expenditures of the Canadian Grain Commission for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1978 in accordance with the accounting policies set out in note 2 to the financial statement applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF RECEIPTS AND EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1978

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1977	1978						
	\$	\$						
Receipts, Schedule I	15,724,726	18,745,181	4,383	7,260,079	3,510,615	947,287		7,022,817
Operating expenditures, Schedule II	23,778,539	25,262,247	1,156,764	9,103,134	4,177,039	1,916,051	2,552,621	6,356,638
	(8,053,813)	(6,517,066)	(1,152,381)	(1,843,055)	(666,424)	(968,764)	(2,552,621)	666,179
Capital expenditures, Schedule III	3,586,595	2,785,363	2,642	118,231	39,622	10,580	432,978	2,181,310
Total program cost (deficit)	(11,640,408)	(9,302,429)	(1,155,023)	(1,961,286)	(706,046)	(979,344)	(2,985,599)	(1,515,131)
EXCESS OF EXPENDITURES OVER RECEIPTS PROVIDED BY:								
Parliamentary appropriations	26,340,134	27,129,610	1,147,237	9,109,863	4,162,608	1,903,991	2,958,714	7,847,197
Non-budgetary services from other govern- ment departments	1,025,000	918,000	12,169	111,502	54,053	22,640	26,885	690,751
	27,365,134	28,047,610	1,159,406	9,221,365	4,216,661	1,926,631	2,985,599	8,537,948
Less: receipts	15,724,726	18,745,181	4,383	7,260,079	3,510,615	947,287		7,022,817
Excess of expenditures over receipts	11,640,408	9,302,429	1,155,023	1,961,285	706,046	979,344	2,985,599	1,515,131
Comparative 1976-77 figures		11,640,408	994,645	3,077,986	1,181,012	1,122,465	2,415,548	2,848,752

The accompanying notes and schedules are an integral part of the financial statement.

Certified correct:

R. A. KULLMAN
Financial Officer

Approved:
 H. D. POUND
Chief Commissioner

Appendix 5—Continued

Canadian Grain Commission—Continued

SCHEDULE OF RECEIPTS FOR THE YEAR ENDED MARCH 31, 1978

SCHEDULE I

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1977	1978						
	\$	\$	\$	\$	\$	\$	\$	\$
Service fees								
—Grain inspection	5,981,110	7,211,478		7,211,478				
—Grain weighing	2,933,834	3,547,686			3,509,665			38,021
—Elevator grain storage	912,042	879,810						879,810
—Elevator grain elevation	2,084,132	2,611,396						2,611,396
—Elevator grain drying	138,890	216,436						216,436
—Elevator grain cleaning	776,618	925,235						925,235
—Grain documentation	607,598	902,971				902,971		
—Other	116,209	173,731	4,383	6,588				162,760
Total service fees	13,550,433	16,468,743	4,383	7,218,066	3,509,665	902,971		4,833,658
Grain sales								
—Samples	24,665	19,535		19,535				
—Surplus	127,710	64,732						64,732
—Screenings	1,605,278	1,070,582						1,070,582
Total grain sales	1,757,653	1,154,849		19,535				1,135,314
Weigh-over proceeds								
—Working capital advance (Note 3)	231,888	884,958						884,958
Licenses	45,770	43,505				43,505		
Miscellaneous								
—Grain grade promotions	116,825	124,449						124,449
—Sundry income	22,157	68,677		22,478	950	811		44,438
Total miscellaneous	138,982	193,126		22,478	950	811		168,887
Total receipts	15,724,726	18,745,181	4,383	7,260,079	3,510,615	947,287		7,022,817
Comparative 1976-77 figures		15,724,726	6,680	6,013,600	2,893,221	653,868	6	6,157,351

Appendix 5—Continued

Canadian Grain Commission—Continued

SCHEDULE OF OPERATING EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1978

SCHEDULE II

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1977	1978						
	\$	\$	\$	\$	\$	\$	\$	\$
Salary and employee benefit costs	18,695,785	19,815,216	793,245	8,158,334	3,919,050	1,461,047	1,708,850	3,774,690
Travel and relocation	429,081	593,021	88,868	235,017	170,300	20,425	26,472	51,939
Postage and cartage	209,454	250,291	39,440	177,334	1,187	2,166	16,376	13,788
Communications	163,739	184,591	19,704	54,815	15,621	32,770	17,959	43,722
Advertising	2,685	1,684	585	30	903			166
Publications	36,563	51,135	3,368	5		26,100	21,662	
Professional and special services	152,850	170,876	31,060	9,123	3,385	13,111	19,473	94,724
Supply and Services Canada, cheque issue service	37,000	42,000	1,806	16,548	8,022	3,360	3,990	8,274
Rentals—Building	1,828,193	1,864,827	138,765	324,926	45,888	133,203	548,124	673,921
—Equipment	38,412	46,343	3,077	5,243	1,731	11,198	2,858	22,236
—Computer	179,859	179,335				176,407	2,928	
Purchased repair service	6,331	30,502	184	588	32	173	10,493	19,032
—Buildings	95,823	49,479	2,009	17,500	533	2,104	12,473	14,860
—Equipment								
Utilities (direct payments, other than included in rent)	280,453	384,940		574				384,366
Printing and stationery	159,712	159,228	30,566	51,349	6,316	31,355	30,814	8,828
Materials and supplies	707,368	689,100	4,070	51,710	4,016	2,601	128,254	498,449
Expenditures—Other	24,564	330	17	38	55	31	11	178
Purchase of grain screenings	164,578	130,591						130,591
Grants in lieu of taxes	564,620	616,874						616,874
Distribution—International Association of Cereal Chemists	1,469	1,884					1,884	
Total operating expenditures	23,778,539	25,262,247	1,156,764	9,103,134	4,177,039	1,916,051	2,552,621	6,356,638
Comparative 1976-77 figures		23,778,539	996,493	8,746,894	4,062,932	1,769,259	2,281,987	5,920,974

SCHEDULE OF CAPITAL EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1978

SCHEDULE III

	DIVISIONS							
	Total		Administration	Grain Inspection	Grain Weighing	Economics & Statistics	Research Laboratory	Canadian Government Elevators
	1977	1978						
	\$	\$	\$	\$	\$	\$	\$	\$
Major building expenditures	697,022	395,838		36,447		2,190	80,055	277,146
Pollution control	850,000							
Grain handling equipment	1,695,731	1,796,235						1,796,235
Scientific and technical equipment	252,663	358,285		18,612	29,443		307,575	2,655
Office equipment and furnishings	27,710	40,647	2,642	9,429	10,179	8,064	6,394	3,939
Other	63,469	194,358		53,743		326	38,954	101,335
Total capital expenditures	3,586,595	2,785,363	2,642	118,231	39,622	10,580	432,978	2,181,310
Comparative 1976-77 figures		3,586,595	4,832	344,692	11,301	7,704	133,567	3,085,129

Appendix 5—Concluded

Canadian Grain Commission—Concluded

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1978

1. Commission Objective

The Canadian Grain Commission operates under section 3 of the Canada Grain Act (1970) to establish and maintain high standards of quality for Canadian grain, and to regulate grain handling in Canada so as to achieve maximum acceptability of Canadian grain in domestic and export markets.

2. Accounting policies

Receipts
The revenue accounts of the Commission are maintained on a cash basis which is consistent with that used by departments of the Government of Canada. Receipts are credited to the Consolidated Revenue Fund.

Expenditures
Operating and capital expenditures of the Commission are charged to operations and recovered from parliamentary appropriations provided for that purpose. These expenditures are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, in accordance with section 30 of the Financial Administration Act. Operating expenditures also include non-budgetary services of other Government departments for which there is no direct payment.

3. Canadian Grain Commission Weigh-over Account

The Canadian Grain Commission Working Capital Advance was authorized with an effective date of April 1, 1975 by Privy Council 1975-76-519, March 9, 1975. In addition to the provision of drawing an advance of up to \$500,000 from the Consolidated Revenue Fund to cover internal Weigh-over shortages, the authorization includes the netting of weigh-over shortages and overages.
The accounts are maintained on an accrual basis.
The transactions of the Canadian Grain Commission Weigh-over Accounts for the year ended March 31, 1978, are as follows:

	1978	1977
	\$	\$
Balance due to Canadian Grain Commission, beginning of year	669	14,100
Canadian Government Elevator Weigh-over-Results:		
Grain overages	985,817	219,730
Grain shortages	63,341	1,273
Amount of net grain overages	922,476	218,457
	923,145	232,557
Settlements made to Canadian Grain Commission	884,958	231,888
Balance due to Canadian Grain Commission, end of year	38,187	669

4. Comparative figures

The presentation of the 1977 comparative figures has been modified to conform to the 1978 format.

SECTION 2

1977-78 PUBLIC ACCOUNTS

Communications

Department Canadian Radio-television and Telecommunications Commission Teleglobes Canada

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	2.4
Total cost of programs	2.4
Programs by activity	2.5
Grants, contributions and other transfer payments	2.5
Net expenditure by program and standard object	2.6
Revenue	2.7
Appendix	2.8

COMMUNICATIONS

Department

Objectives

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.
- To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

Canadian Radio-television and Telecommunications Commission

Objective

- The development and implementation of the national broadcasting policy.

Teleglobe Canada

Objective

- To establish, maintain and operate an economically viable network for the conduct of public telecommunications between Canada and places outside Canada.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was partially discontinued.

For comparative purposes the 1976-77 figures for the Department have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 56,619,000 00			
1a To authorize the transfer of \$9,200,000 from Communications Vote 5, Appropriation Act No. 3, 1977, for the purposes of this Vote		1 00		
1b To authorize the transfer of \$1,638,999 from Communications Vote 5, Appropriation Act No. 3, 1977, for the purposes of this Vote		1 00		
Transfer from Vote 5	10,838,999 00			
Transfer from Treasury Board Vote 5 contingencies	561,200 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	134,528 00			
Transfer from Treasury Board Vote 15 public service bilingualism	113,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	183,000 00			
	68,449,729 00	63,231,692 13	5,218,036 87	45,881,059 75 *
5 Capital expenditures	\$ 22,736,000 00			
Less transfer to Vote 1	10,838,999 00			
	11,897,001 00	6,735,596 48	5,161,404 52	7,548,542 96
Stat. Minister of Communications—Salary and motor car allowance	21,999 84	21,999 84		21,814 13
Stat. Contributions to employee benefit plans	4,399,435 00	4,399,435 00		3,825,374 74*
Stat. Refunds of amounts credited to revenue in previous years	1,848 73	1,848 73		86,470 08
	84,770,013 37	74,390,572 18	10,379,441 39	57,363,261 66*
Canadian Radio-television and Telecommunications Commission				
10 Program expenditures and contributions	\$ 13,039,000 00			
10a	679,000 00			
Transfer from Treasury Board Vote 5 contingencies	250,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	18,750 00			
	13,986,750 00	13,951,651 95	35,098 05	11,236,254 51
Stat. Contributions to employee benefit plans	1,109,000 00	1,109,000 00		927,000 00
	15,095,750 00	15,060,651 95	35,098 05	12,163,254 51
Total	99,865,763 57	89,451,224 13	10,414,539 44	69,526,516 17*

*Amend reporting in the previous year's Public Accounts.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1977-78	74,391	11,731	3,775	2,389	68,824
	1976-77	57,363*	20,096*	3,624	2,389*	43,280*
Canadian Radio-television and Telecommunications Commission	1977-78	15,061	3,679	936		12,318
	1976-77	12,163	30	907		13,040
Total	1977-78	89,452	15,410	4,711	2,389	81,142
	1976-77	69,526	20,126*	4,531	2,389*	56,320*

*Amends reporting in the previous year's Public Accounts.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	11,774	9,277	40	119			11,814	9,396
Telecommunications research	10,062	9,716	3,299	1,639			13,361	11,355
National telecommunications development	3,807	3,671	1,639		1,879	1,318	7,325	4,989
International participation	694	680			1,285	1,285	1,979	1,965
Management of the radio frequency spectrum	22,321	22,327	2,786	1,497	15	15	25,122	23,839
Space applications	19,223	18,970	4,133	3,481			23,356	22,451
Contributions to employee benefit plans	4,399	4,399					4,399	4,399
	72,280	69,040	11,897	6,736	3,179	2,618	87,356	78,394
<i>Less: receipts and revenues credited to the vote</i>	2,586	4,003					2,586	4,003
	69,694	65,037	11,897	6,736	3,179	2,618	84,770	74,391
<i>Less: receipts credited to revenue</i>	9,360	11,731					9,360	11,731
<i>Add: services provided by other departments</i>	3,775	3,775					3,775	3,775
accommodation provided by this department	2,389	2,389					2,389	2,389
Total cost of program	66,498	59,470	11,897	6,736	3,179	2,618	81,574	68,824
Canadian Radio-television and Telecommunications Commission								
Administration	6,985	7,341	23	300			7,008	7,641
Research	778	433	1		75	33	854	466
Broadcast programs evaluation and regulation	1,229	1,351	1	2			1,230	1,353
Licensing policy and administration	4,876	4,483	19	9			4,895	4,492
Contributions to employee benefit plans	1,109	1,109					1,109	1,109
	14,977	14,717	44	311	75	33	15,096	15,061
<i>Less: receipts credited to revenue</i>		3,679						3,679
<i>Add: services provided by other departments</i>	936	936					936	936
Total cost of program	15,913	11,974	44	311	75	33	16,032	12,318

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
GRANTS			
<i>Management of the radio frequency spectrum</i>			
Grants to Canadian Radio Technical Planning Board	15	15	11
<i>National telecommunications development</i>			
Grant to the Canadian Communications Research Information Centre	10	10	
CONTRIBUTIONS			
<i>National telecommunications development</i>			
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard Government Telecommunications Agency national rates, for the provision of Thin Route Service in the Northwest Territories	230	64	59
Contribution to the Interamerican Telecommunications Conference (CITEL) for supporting the July 1978 Regional symposium of the 1979 world administrative radio conference	15	15	
Contributions under the Northern Communications Assistance Program to the Canadian National Telecommunications and Bell Canada to provide improvements to telephone service to communities in the Northwest Territories	1,639	1,244	
<i>International participation</i>			
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	1,270	1,270	928
<i>Expenditures not required for the current year</i>			111
Total department	3,179	2,618	1,109
Canadian Radio-television and Telecommunications Commission			
CONTRIBUTIONS			
<i>Research</i>			
Contributions towards research under Section 18 of the Broadcasting Act	75	33	60
Grand total	3,254	2,651	1,169

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio- television and Telecommunications Commission		Total
(1) Salaries and wages	37,580 37,692 <i>33,033</i>	9,515 9,567 <i>7,706</i>		47,095 47,259 <i>40,739</i>
(1) Other personnel costs	4,675 5,500 <i>4,440*</i>	1,203 1,208 <i>1,008</i>		5,878 6,708 <i>5,448*</i>
(2) Transportation and communications	3,257 3,331 <i>2,877</i>	779 729 <i>672</i>		4,036 4,060 <i>3,549</i>
(3) Information	348 416 <i>185</i>	797 697 <i>703</i>		1,145 1,113 <i>888</i>
(4) Professional and special services	20,324 18,519 <i>8,279</i>	1,550 1,410 <i>852</i>		21,874 19,929 <i>9,131</i>
(5) Rentals	1,511 1,037 <i>962</i>	582 507 <i>448</i>		2,093 1,544 <i>1,410</i>
(6) Purchased repair and upkeep	909 769 <i>743</i>	97 38 <i>92</i>		1,006 807 <i>835</i>
(7) Utilities, materials and supplies	3,235 3,189 <i>2,990</i>	453 559 <i>449</i>		3,688 3,748 <i>3,439</i>
(8) Construction and acquisition of land, buildings and equipment	1,478 782 <i>1,824</i>			1,478 782 <i>1,824</i>
(9) Construction and acquisition of machinery and equipment	10,419 4,338 <i>4,095</i>	44 311 <i>171</i>		10,463 4,649 <i>4,266</i>
(10) Grants, contributions and other transfer payments	3,179 2,618 <i>1,109</i>	75 33 <i>60</i>		3,254 2,651 <i>1,169</i>
(12) All other expenditures	441 203 <i>103</i>	1 2 <i>2</i>		442 205 <i>105</i>
(1-12) Total	87,356 78,394 <i>60,640*</i>	15,096 15,061 <i>12,163</i>		102,452 93,455 <i>72,803*</i>
(13) Less: receipts and revenues credited to the vote	2,586 4,003 <i>3,277*</i>			2,586 4,003 <i>3,277*</i>
Total net expenditures	84,770 74,391 <i>57,363*</i>	15,096 15,061 <i>12,163</i>		99,866 89,452 <i>69,526*</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold face** type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

*Amends reporting in the previous year's Public Accounts.

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	1,625,830 98	2,217,773 77
B Refunds of previous years' expenditure	82,454 40	160,576 93
C Services and service fees	80,924 57	
D Proceeds from sales	14,109 71	2 50
E Privileges, licences and permits	9,926,948 50	17,717,378 73*
Total	11,730,268 16	20,095,731 93*

Non-Tax Revenue—		
A	Return on investments	
	Interest on loans—	
	Teleglobe Canada	1,325,831
	Dividends—	
	Telesat Canada	300,000
		1,625,831
B	Refunds of previous years' expenditures.....	82,454
C	Service and service fees	80,925
D	Proceeds from sales	14,110
E	Privileges, licences and permits	9,926,948
	Total	11,730,268
		1977-78 1976-77
		<u>\$</u> <u>\$</u>

Non-Tax Revenue—		
A	Refunds of previous years' expenditure	10,436 29
B	Privileges, licences and permits	3,663,418 39*
C	Miscellaneous	5,024 00
	Total	3,678,878 68
		30,265 20

Non-Tax Revenue—	
A	Refund of previous year's expenditure 10,436
B	Privileges, licences and permits: Broadcasting licence fees 3,663,419
C	Miscellaneous 5,024
	<u>Total</u> 3,678,879

*In previous years licence fees received from broadcasting undertakings were utilized by the Department of Communications for vote-netting.

Appendix

Government Telecommunications Agency Revolving Fund
(Authorized by Vote L20, Appropriation Act No. 5, 1963, 1963, c. 42)

AUDITOR GENERAL OF CANADA
 Ottawa, Ontario
 August 25, 1978

THE HONOURABLE JEANNE SAUVÉ, P.C., M.P.,
 MINISTER OF COMMUNICATIONS,
 OTTAWA, ONTARIO

I have examined the balance sheet of the Government Telecommunications Agency Revolving Fund as at March 31, 1978 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 5 to the financial statements, the Agency has not recorded in its accounts an amount of approximately \$427,000 for employee termination benefits and annual vacation pay.

In my opinion, except for the failure to record a provision for employee termination benefits and annual vacation pays as mentioned in the preceding paragraph, these financial statements present fairly the financial position of the Agency as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General
 for the Auditor General of Canada*

BALANCE SHEET AS AT MARCH 31

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Advances to employees	5,592	2,950	Accounts payable and accrued liabilities	4,850,458	3,646,199
Accounts receivable—Departments and agencies of the Government of Canada and Crown Corporations	6,757,934	5,977,906	Advances from Canada for working capital net of replacement funds available for purchase of fixed assets (\$9,389 in 1978; \$2,758 in 1977)	2,597,558	3,397,224
Accrued revenue	753,080	1,079,538	Current portion of long term debt	8,186	8,186
	7,516,606	7,060,394		7,456,202	7,051,609
Fixed			Long term		
Assets, at cost (as per schedule)	260,029	252,439	Advances from Canada for purchase of fixed assets (Note 6)	25,973	34,159
Less: Accumulated depreciation	124,121	102,373		7,482,175	7,085,768
	135,908	150,066			
			EQUITY OF CANADA		
			Contributed capital	92,481	92,741
			Retained earnings	77,858	31,951
				170,339	124,692
	7,652,514	7,210,460		7,652,514	7,210,460

The accompanying notes and schedule are an integral part of the financial statements.

Certified correct:

A. B. DONALDSON
*General Manager
 Government Telecommunications Agency*

JAMES L. DUGAN
*Director General, Finance
 Department of Communications*

Approved:

BERNARD OSTRY
Deputy Minister

Appendix—Continued

Government Telecommunications Agency Revolving Fund—Continued

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Telecommunications services	40,388,749	33,344,090
Expense		
Operating		
Intercity network	22,931,021	19,054,652
Customized services	5,520,652	4,576,090
Government data network	2,426,165	1,805,164
Operators' salaries	2,299,066	2,013,305
Local shared services	1,309,155	1,223,963
Leasing of electronic telephone system (Note 3)	364,448	
Other network services	358,462	269,753
Directory services	333,147	347,646
Interest charges	322,644	204,405
Leased space	110,135	107,090
	35,974,895	29,602,068
Engineering support		
Salaries and employees benefits	2,710,270	2,414,029
Rental of buildings and equipment	174,933	166,775
Travel and removal	98,909	82,041
Telephone and freight	25,200	21,387
Professional services	10,381	17,607
Office materials and supplies	10,022	10,935
Other	15,358	13,761
	3,045,073	2,726,535
Administration		
Salaries and employees benefits	1,030,677	797,257
Rental of buildings and equipment	92,133	84,170
Telephone and freight	59,989	60,153
Travel and removal	34,613	58,813
Office materials and supplies	31,863	55,211
Professional services	31,574	21,847
Depreciation	22,435	27,387
Other	19,590	4,207
	1,322,874	1,109,045
	40,342,842	33,437,648
Net income (loss) for the year	45,907	(93,558)
Retained earnings, beginning of the year	31,951	125,509
Retained earnings, end of the year	77,858	31,951

The accompanying notes and schedule are an integral part of the financial statements.

Appendix—Continued

Government Telecommunications Agency Revolving Fund—Continued

FIXED ASSETS AND ACCUMULATED DEPRECIATION FOR THE YEAR ENDED MARCH 31, 1978

Category	FIXED ASSETS			ACCUMULATED DEPRECIATION				
	Opening Balance	Acquisitions	Disposals	Closing Balance	Opening Balance	Decreases	Depreciation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Office equipment	100,934	1,603	715	101,822	47,335	528	11,003	57,810
Furniture and fixtures	134,818	7,048	346	141,520	43,848	159	9,783	53,472
Automobiles	16,687			16,687	11,190		1,649	12,839
	252,439	8,651	1,061	260,029	102,373	687	22,435	124,121

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Operations		
Net income for the year	45,907	
Add: Depreciation	22,435	
	68,342	
Proceeds on disposal of fixed assets	374	5,314
Advances from Canada for purchase of fixed assets		58,717
Increase in contributed capital		195
	68,716	64,226
Funds applied		
Operations		
Loss for the year		93,558
Less: Depreciation		27,387
		66,171
Acquisition of fixed assets	8,651	47,193
Repayment of advances from Canada for purchase of fixed assets	8,186	16,372
Decrease in contributed capital	260	
Increase in current portion of long term liability		8,186
	17,097	137,922
Increase (decrease) in working capital	51,619	(73,696)
Working capital, beginning of the year	8,785	82,481
Working capital, end of the year	60,404	8,785

The accompanying notes and schedule are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC
ACCOUNTS AS AT MARCH 31, 1978

	1978	1977
	\$	\$
Due to Consolidated Revenue Fund as per Balance Sheet	2,597,558	3,397,224
Add: Payments made in the new fiscal year recorded in the Consolidated Revenue Fund in the old fiscal year	3,526,790	2,556,742
	6,124,348	5,953,966
Less: Funds received in the new fiscal year recorded in the Consolidated Revenue Fund in the old fiscal year	5,691,992	5,296,200
	432,356	657,766
Add: Advances from Canada for purchase of fixed assets	34,159	42,345
Working capital advances per Public Accounts	466,515	700,111

The accompanying notes and schedule are an integral part of the financial statements.

Appendix—Concluded**Government Telecommunications Agency Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978****1. Authorization and purpose****(a) Authorization**

The Fund was authorized by Vote L20, Appropriation Act No. 5, 1963, to draw from the Consolidated Revenue Fund at any time up to \$1 million. This amount was increased to \$2 million by Vote L6a, Appropriation Act No. 4, 1975, and, subsequently increased to \$6 million by Vote L6a, Appropriation Act No. 3, 1977-78.

The Treasury Board, on September 21, 1972, authorized the Fund to carry forward to future years, surpluses or deficits to a maximum amount of \$150,000.

(b) Purpose

The Fund is used to finance all activities of the Agency including:

- i) the payment of accounts submitted by common carrier companies for provision of telecommunication services and facilities in Canada and the USA; for customized (private) systems employed by various departments and the management of some nineteen consolidated telephone systems in major cities throughout Canada;
- ii) telecommunication engineering and support services for network and systems management;
- iii) for printing and distribution of telephone directories for each consolidated system;
- iv) administrative support and other related overhead charges; and
- v) providing a planning and coordinating capability for government telecommunications and support of an interdepartmental advisory committee.

2. Significant accounting policies**(a) Depreciation**

Depreciation of fixed assets is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%).

(b) Contributed capital

Contributed capital represents fixed assets financed from parliamentary appropriations prior to April 1, 1971 and these assets are recorded at cost.

3. Contractual obligation-leasing of a telephone system

On December 15, 1977, Vote L7a of Appropriation Act No. 3, 1977-78 authorized advances totalling \$527,000 representing a portion of the cost of leasing an electronic telephone system.

On April 6, 1978, Treasury Board approved the terms and conditions providing that the advances are repayable over a maximum period of 10 years. These advances are recoverable from the user departments. The interest rate, which is fixed quarterly by the Minister of Finance, was 8.375% as at March 31, 1978.

As at March 31, 1978, the Agency had received advances of \$358,360, incurred expenses of \$364,448 and recovered \$368,517.

4. Comparative figures

Certain 1977 figures in the Statement of Operations have been reclassified to conform to the 1978 presentation.

5. Termination benefits and annual vacation pay

Termination benefits and annual vacation pay accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Agency when paid. No provision has been made in the accounts for termination benefits and annual vacation pay accruing to employees as at March 31, 1978 which amounts are approximately \$321,000 and \$106,000 respectively. In July 1977, the Agency was advised by an officer of the Treasury Board Secretariat to continue the practice of not recording such a provision.

6. Advances from Canada:**(a) Working capital**

Interest on the advances for working capital was calculated at the rate of 9% per annum on the month-end balance shown in the Central Accounts of Canada.

(b) Purchase of fixed assets

On December 15, 1976, Vote L6b of Appropriation Act No. 5, 1976 authorized advances totalling \$58,717 to the Agency for the purchase of fixed assets.

The terms and conditions approved by the Treasury Board on April 6, 1978 provide for annual repayments of \$8,186 (excluding interest) until 1980 and \$3,553 (excluding interest) from 1981 to 1985. The maturity date is March 31, 1985 and the interest rate, which is fixed quarterly by the Minister of Finance, was 8.375% as at March 31, 1978.

7. Contingent liability

In the course of operations, the Agency enters into contractual agreements relating to the research and technical development of telecommunication activities. As at March 31, 1978, the suspension of one of these agreements may result in a liability to the Agency. As the amount of any liability cannot be determined at this time, no provision has been made in the financial statements.

SECTION 3

1977-78 PUBLIC ACCOUNTS

Consumer and Corporate Affairs

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	3.4
Total cost of programs	3.5
Programs by activity	3.6
Grants, contributions and other transfer payments	3.7
Net expenditure by program and standard object	3.8
Revenue	3.9

CONSUMER AND CORPORATE AFFAIRS

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the Department and to administer the government's policy on conflict of interest.

CONSUMER AFFAIRS PROGRAM

- To optimize the welfare of consumers and to protect them against economic and accident hazards.

CORPORATE AFFAIRS PROGRAM

- To facilitate the orderly conduct of business and the private development and production of capital.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

INTELLECTUAL PROPERTY PROGRAM

- To encourage innovation and the efficient dissemination and use of knowledge and information.

Note: In 1977-78, expenditures in respect of the Anti-Inflation Board were transferred from this Department to the Department of Finance.

In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote			1977-78	1977-78	Unexpended	1976-77
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
ADMINISTRATION PROGRAM						
1	Program expenditures	\$ 13,718,000 00				
	Transfer from Treasury Board Vote 10 student summer and youth employment	79,419 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	91,000 00				
			13,888,419 00	13,002,566 37	885,852 63	11,298,776 61
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance ..		21,999 84	21,999 84		11,977 69
Stat.	Contributions to employee benefit plans		980,000 00	980,000 00		770,000 00
			14,890,418 84	14,004,566 21	885,852 63	12,080,754 30
CONSUMER AFFAIRS PROGRAM						
5	Program expenditures and the grants listed in the Estimates	\$ 27,844,000 00				
	5b To authorize the transfer of \$200,000 from Consumer and Corporate Affairs Vote 10 and \$191,999 from Consumer and Corporate Affairs Vote 25, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00				
	Transfer from Vote 10	200,000 00				
	Transfer from Vote 25	191,999 00				
	Transfer from Treasury Board Vote 10 student summer and youth employment	569,525 00				
			28,805,525 00	28,195,089 01	610,435 99	24,637,745 90
Stat.	Contributions to employee benefit plans		2,497,000 00	2,497,000 00		2,121,000 00
			31,302,525 00	30,692,089 01	610,435 99	26,758,745 90
CORPORATE AFFAIRS PROGRAM						
10	Program expenditures	\$ 7,329,000 00				
	Less: transfer to Vote 5	200,000 00				
			7,129,000 00	6,683,181 41	445,818 59	5,947,496 92
Stat.	Contributions to employee benefit plans		690,000 00	690,000 00		587,000 00
Stat.	Refunds of amounts credited to revenue in previous years		15,689 49	15,689 49		42,644 45
			7,834,689 49	7,388,870 90	445,818 59	6,577,141 37
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM						
15	Office of investigation and research—Operating expenditures		7,724,000 00	6,863,621 79	860,378 21	5,787,928 10
20	Restrictive Trade Practices Commission—Operating expenditures		578,000 00	527,342 37	50,657 63	351,464 13
Stat.	Contributions to employee benefit plans		746,000 00	746,000 00		499,000 00
			9,048,000 00	8,136,964 16	911,035 84	6,638,392 23
INTELLECTUAL PROPERTY PROGRAM						
25	Program expenditures and the grant listed in the Estimates	\$ 10,758,000 00				
	25b	1 00				
		10,758,001 00				
	Less: transfer to Vote 5	191,999 00				
			10,566,002 00	10,476,846 26	89,155 74	9,212,200 28
Stat.	Contributions to employee benefit plans		1,079,000 00	1,079,000 00		910,000 00
Stat.	Refunds of amounts credited to revenue in previous years		12,735 50	12,735 50		9,573 00
			11,657,737 50	11,568,581 76	89,155 74	10,131,773 28
	Total		74,733,370 83	71,791,072 04	2,942,298 79	62,186,807 08

Total Cost of Programs
 (in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
ADMINISTRATION.....	1977-78	14,004	69	1,253	15,188
	1976-77	12,081	60	184	12,205
CONSUMER AFFAIRS.....	1977-78	30,692	2,887	2,536	30,341
	1976-77	26,759	2,573	449	24,635
CORPORATE AFFAIRS	1977-78	7,389	4,622	842	3,609
	1976-77	6,577	3,660	132	3,049
COMBINES INVESTIGATION AND COMPETITION POLICY	1977-78	8,137	719	597	8,015
	1976-77	6,638	960	94	5,772
INTELLECTUAL PROPERTY.....	1977-78	11,569	5,872	966	6,663
	1976-77	10,132	5,873	192	4,451
Total	1977-78	71,791	14,169	6,194	63,816
	1976-77	62,187	13,126	1,051	50,112

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	760	693	2	8			762	701
Advisory and support services	8,906	8,347	407	138			9,313	8,485
Office of the Registrar General	472	429	4	3			476	432
Information	2,282	2,328	1	10			2,283	2,338
Field operations	2,043	2,027	13	21			2,056	2,048
	14,463	13,824	427	180			14,890	14,004
Less: receipts credited to revenue	60	69					60	69
Add: services provided by other departments	1,253	1,253					1,253	1,253
Total cost of program	15,656	15,008	427	180			16,083	15,188
CONSUMER AFFAIRS PROGRAM								
Administration	412	538		1			412	539
Advisory Councils	148	61					148	61
Consumer services	1,659	1,253	12		900	876	2,571	2,129
Operations	21,213	21,054	810	1,006			22,023	22,060
Regulation	4,193	4,151	182	140			4,375	4,291
Research	1,766	1,581	8	31			1,774	1,612
	29,391	28,638	1,012	1,178	900	876	31,303	30,692
Less: receipts credited to revenue	2,365	2,887					2,365	2,887
Add: services provided by other departments	2,536	2,536					2,536	2,536
Total cost of program	29,562	28,287	1,012	1,178	900	876	31,474	30,341
CORPORATE AFFAIRS PROGRAM								
Administration	122	93					122	93
Research	586	311	2				588	311
Incorporation	1,642	1,770	10	2			1,652	1,772
Insolvency	5,437	5,199	36	14			5,473	5,213
	7,787	7,373	48	16			7,835	7,389
Less: receipts credited to revenue	3,400	4,622					3,400	4,622
Add: services provided by other departments	842	842					842	842
Total cost of program	5,229	3,593	48	16			5,277	3,609
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research	8,332	7,516	90	46			8,422	7,562
Restrictive Trade Practices Commission	622	575	4				626	575
	8,954	8,091	94	46			9,048	8,137
Less: receipts credited to revenue	350	719					350	719
Add: services provided by other departments	597	597					597	597
Total cost of program	9,201	7,969	94	46			9,295	8,015
INTELLECTUAL PROPERTY PROGRAM								
Administration	515	568	2				517	568
Research	377	436	1		284	280	662	716
Patents	8,634	8,405	31	35			8,665	8,440
Copyright and industrial design	302	343	2	1			304	344
Trade marks	1,490	1,428	20	73			1,510	1,501
	11,318	11,180	56	109	284	280	11,658	11,569
Less: receipts credited to revenue	6,070	5,872					6,070	5,872
Add: services provided by other departments	966	966					966	966
Total cost of program	6,214	6,274	56	109	284	280	6,554	6,663

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CONSUMER AFFAIRS PROGRAM			
GRANTS			
<i>Administration</i>			
Grants to various consumer organizations	900	876	898
INTELLECTUAL PROPERTY PROGRAM			
GRANTS			
<i>Research</i>			
Grant to the World Intellectual Property Organization	284	280	144
Total	1,184	1,156	1,042

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Competition Policy Program	Intellectual Property Program	Total
(1) Salaries and wages.....	8,267 7,697 <i>6,865</i>	20,821 20,329 <i>18,092</i>	5,536 5,238 <i>4,746</i>	6,200 5,583 <i>4,531</i>	8,973 8,889 <i>8,135</i>	49,797 47,736 <i>42,369</i>
(1) Other personnel costs	980 980 <i>770</i>	2,497 2,497 <i>2,121</i>	690 690 <i>587</i>	746 746 <i>499</i>	1,079 1,079 <i>910</i>	5,992 5,992 <i>4,887</i>
(2) Transportation and communications	1,017 1,013 <i>811</i>	2,915 2,549 <i>2,273</i>	442 513 <i>400</i>	742 713 <i>630</i>	175 185 <i>149</i>	5,291 4,973 <i>4,263</i>
(3) Information	993 988 <i>901</i>	19 71 <i>64</i>	75 6 <i>17</i>	42 37 <i>42</i>	739 401 <i>459</i>	1,868 1,503 <i>1,483</i>
(4) Professional and special services	1,862 2,047 <i>1,273</i>	1,948 2,103 <i>1,239</i>	687 641 <i>479</i>	1,003 850 <i>670</i>	75 220 <i>62</i>	5,575 5,861 <i>3,723</i>
(5) Rentals	278 217 <i>192</i>	243 239 <i>222</i>	127 127 <i>126</i>	75 65 <i>50</i>	64 75 <i>51</i>	787 723 <i>641</i>
(6) Purchased repair and upkeep	30 320 <i>306</i>	125 186 <i>148</i>	15 8 <i>15</i>	12 12 <i>8</i>	14 11 <i>7</i>	196 537 <i>484</i>
(7) Utilities, materials and supplies	1,016 562 <i>684</i>	823 660 <i>604</i>	184 133 <i>112</i>	134 85 <i>130</i>	186 307 <i>169</i>	2,343 1,747 <i>1,699</i>
(9) Construction and acquisition of machinery and equipment.....	427 180 <i>277</i>	1,012 1,178 <i>1,097</i>	48 16 <i>52</i>	94 46 <i>78</i>	56 109 <i>36</i>	1,637 1,529 <i>1,540</i>
(10) Grants, contributions and other transfer payments		900 876 <i>898</i>			284 280 <i>144</i>	1,184 1,156 <i>1,042</i>
(12) All other expenditures.....	20 <i>2</i>	4 <i>1</i>	31 17 <i>43</i>		13 13 <i>10</i>	64 34 <i>56</i>
Total net expenditures.....	14,890 14,004 <i>12,081</i>	31,303 30,692 <i>26,759</i>	7,835 7,389 <i>6,577</i>	9,048 8,137 <i>6,638</i>	11,658 11,569 <i>10,132</i>	74,734 71,791 <i>62,187</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	17,876 96	10,023 14
B Services and service fees	4,198,080 68	3,897,064 07
C Privileges, licences and permits	7,657,838 13	6,968,861 29
D Miscellaneous	2,294,735 98	2,250,446 33
Total	14,168,531 75	13,126,394 83

1977-78

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure		17,877
B Services and service fees:		
Bankruptcy: official receiver's services		
\$6,345 official receiver's tariffs \$148,214 ..	154,559	
Consumer protection: electricity and gas inspection fees \$1,777,447, laboratory fees \$1,584, weights and measures inspection fees \$992,384, laboratory fees \$6,821	2,778,236	
Copyrights and industrial design: copies \$2,004	2,004	
Corporation: annual summaries \$710,578 filing deposit or registration of by-law, prospectus, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$254,735 financial statements \$331	965,644	
Patents: annual fee of patent agents \$3,327, attorney's registration \$969, copies \$67,083, printed patents \$118,856, searches \$14,511	204,746	
Registration: copies, certified copies and certificates of authentication \$42,041 filing of railway mortgages and sale agreements \$3,884	45,925	
Trade Marks: copies \$27,933, agents' annual fees \$19,034	46,967	
		4,198,081
C Privileges, licences and permits:		
Bankruptcy: trustee's licence fees \$50,892	50,892	
Consumer protection: label registration numbers \$22,650	22,650	
Copyrights and industrial designs: copyrights \$96,620, designs \$42,469, timber marks \$6, sundries \$19,867	158,962	
Corporations: application for letters patent and supplementary letters patent \$1,970,124, surrender of letters patent \$5,040, Minister's licences \$50	1,975,214	
Patents: assignments \$244,157, caveat \$3,894, claims \$460,864, completing patent applications \$101,467, filing fees \$1,245,568, final fees \$2,158,031, restoration and reinstatement of applications \$12,906, sundries \$94,257	4,321,144	
Trade Marks: advertisement fees \$241,953, amendments \$9,328, assignment of trade marks \$55,943, notices \$3,835, opposition fees \$16,215, registered users and amendments of registered user \$147,131, renewal of trade marks \$150,006, trade marks \$501,321, sundries \$3,244	1,128,976	
		7,657,838
D Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act \$599,768, fines and forfeitures \$24,093, small debtor program \$58,883, Federal Insolvency Trustee Agency \$785,003	1,467,747	
Combines investigation and research: fines and forfeitures \$716,669	716,669	
Consumer protection: fines \$83,334	83,334	
Sundries \$26,986	26,986	
		2,294,736
Total		14,168,532

SECTION 4

1977-78 PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	4.4
Total cost of programs	4.5
Programs by activity	4.6
Grants, contributions and other transfer payments	4.7
Net expenditure by program and standard object	4.9
Revenue	4.10
Non-budgetary appropriations and net payments for loans, investments and advances	4.11

ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central administrative and support services for all departmental programs.

MINERAL AND ENERGY RESOURCES PROGRAM

- To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.

EARTH SCIENCES PROGRAM

- To ensure the availability of earth sciences information, technology and expertise to assist in the effective management of the Canadian landmass and its resources, for the land use and demarcation, for the development of primary industries, for regional and urban development, for transportation, telecommunications, defence and physical science research.

Atomic Energy Control Board

Objective

- To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objectives

NUCLEAR RESEARCH AND UTILIZATION PROGRAM

- To develop the utilization of atomic energy for peaceful purposes.

NELSON RIVER TRANSMISSION FACILITIES PROGRAM

- To construct, control, lease and dispose of transmission facilities in connection with the Nelson River Power Project.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

- To increase Canada's energy supply from competitive sources.

Note: In 1977-78, the Energy Supplies Allocation Board has been combined with the Mineral and Energy Resources Program.

In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued in the Earth Sciences Program.

For comparative purposes the 1976-77 figures for the Earth Sciences Program have been adjusted.

Budgetary Appropriations and Expenditures

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures and authority to spend revenue received during the year	\$ 14,153,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	50,000 00			
		14,203,000 00	13,492,451 21	710,548 79	13,271,248 32
Stat.	Minister of Energy, Mines and Resources—Salary and motor car allowance	21,999 84	21,999 84		
Stat.	Contributions to employee benefit plans	1,130,000 00	1,130,000 00		21,999 84
Stat.	Refunds of amounts credited to revenue in previous years	1,388 76	1,388 76		971,000 00
		15,356,388 60	14,645,839 81	710,548 79	14,264,248 16
MINERAL AND ENERGY RESOURCES PROGRAM					
5	Program expenditures, the grants listed in the Estimates and contributions	\$ 74,850,000 00			
	5a	2,758,400 00			
	5b	1 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	2,035,986 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	56,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects	8,595,315 00			
		88,295,702 00	81,910,080 16	6,385,621 84	63,333,704 89
6a	Payments to Interprovincial Pipe Line Limited at the rate of 15¢ per barrel of crude oil, with appropriate variation for crude oil gravity, delivered from Sarnia through the Montreal extension of the Interprovincial Pipe Line Limited system not earlier than 1 March, 1977 and not later than either 31 March 1978 or the date on which the pending decision of the National Energy Board on tolls to be charged on the Interprovincial Pipe Line Limited system becomes effective, whichever is earlier, to shippers east of the line known as the Ottawa Valley Line, such payments being contributions to be credited by Interprovincial Pipe Line Limited severally to such shippers in respect of such deliveries made by it to them	\$ 7,875,000 00			
	6b	5,325,000 00			
		13,200,000 00	12,699,947 58	500,052 42	
7b	Payment to Atomic Energy of Canada Limited to be applied in repayment of a loan outstanding in respect of the Nelson River Transmission Facilities and to forgive the interest thereon amounting to \$93,500,000	197,000,000 00	196,866,591 48	133,408 52	
10	Payment to Alberta in accordance with terms and conditions approved by the Governor in Council in respect of the maintenance of the domestic oil price	10,000,000 00	10,000,000 00		4,000,000 00
15	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as prescribed in the regulations, (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley Line	\$ 800,000,000 00			
	15a	125,000,000 00			
		925,000,000 00	924,835,390 11	164,609 89	945,291,817 00
20	Uranium Canada Limited—Program expenditures	21,000 00	14,975 00	6,025 00	7,056 43
Stat.	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	22,800,000 00	22,800,000 00		20,713,688 98
Stat.	Contributions to employee benefit plans	4,922,000 00	4,922,000 00		4,264,200 00
Stat.	Refunds of amounts credited to revenue in previous years	727,200 67	727,200 67		11,567 14
	Expenditures from appropriations not required for 1977-78	1,261,965,902 67	1,254,776,185 00	7,189,717 67	33,765,000 00
					1,071,387,034 44
EARTH SCIENCES PROGRAM					
30	Program expenditures including authority to make recoverable expenditures for the cost of binding International Boundary Commission annual reports and maintaining boundary range lights, the grants listed in the Estimates and contributions	\$ 54,850,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	30,500 00			
	Transfer from Treasury Board Vote 17a employment creating projects	500,000 00			
		55,380,500 00	54,487,416 12	893,083 88	50,322,953 14
Stat.	Contributions to employee benefit plans	3,488,000 00	3,488,000 00		3,002,000 00
		58,868,500 00	57,975,416 12	893,083 88	53,324,953 14
		1,336,190,791 27	1,327,397,440 93	8,793,350 34	1,138,976,235 74

Budgetary Appropriations and Expenditures—Concluded

Vote			1977-78	1977-78	Unexpended	1976-77
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Atomic Energy Control Board						
35	Program expenditures	\$	11,600,000 00			
	35b		1,620,000 00			
			13,220,000 00	11,291,009 77	1,928,990 23	4,928,218 58
Stat.	Contributions to employee benefit plans		494,000 00	494,000 00		260,000 00
			13,714,000 00	11,785,009 77	1,928,990 23	5,188,218 58
Atomic Energy of Canada Limited						
NUCLEAR RESEARCH AND UTILIZATION PROGRAM						
40	Operating expenditures	\$	94,909,000 00			
	40a To extend the purposes of Energy, Mines and Resources Vote 40, Appropriation Act No. 3, 1977					
	(a) to authorize the forgiveness of certain debts due and claims by Her Majesty as at April 1, 1977 amounting in the aggregate to \$126,198,483;					
	(b) to authorize the transfer of \$1,160,000 from Energy, Mines and Resources Vote 45, Appropriation Act No. 3, 1977, for the purposes of this Vote; and to provide a further amount of		114,370,607 00			
	Transfer from Vote 45		1,160,000 00			
			210,439,607 00	210,439,606 00	1 00	187,898,467 00
45	Capital expenditures	\$	6,782,000 00			
	Less: transfer to Vote 40		1,160,000 00			
			5,622,000 00	5,622,000 00		7,650,000 00
			216,061,607 00	216,061,606 00	1 00	195,548,467 00
National Energy Board						
75	Program expenditures	\$	9,376,092 00			
	75a		1,050,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism		43,000 00			
			10,469,092 00	10,209,272 16	259,819 84	8,815,937 52
Stat.	Contributions to employee benefit plans		930,908 00	930,908 00		801,758 00
			11,400,000 00	11,140,180 16	259,819 84	9,617,695 52
	Total		1,577,366,398 27	1,566,384,236 86	10,982,161 41	1,349,330,616 84

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommodation provided by this department	
Department						
ADMINISTRATION	1977-78	14,646	13	1,606		16,239
	1976-77	14,264	15	1,154		15,403
MINERAL AND ENERGY RESOURCES	1977-78	1,254,776	15,083	6,129	500	1,246,322
	1976-77	1,071,387	19,151	7,046	710	1,059,992
EARTH SCIENCES	1977-78	57,975	3,408	3,929	54	58,550
	1976-77	53,325	3,263	4,190	149	54,401
Total department	1977-78	1,327,397	18,504	11,664	554	1,321,111
	1976-77	1,138,976	22,429	12,390	859	1,129,796
Atomic Energy Control Board	1977-78	11,785		360		12,145
	1976-77	5,188		271		5,459
Atomic Energy of Canada Limited	1977-78	216,062				216,062
	1976-77	195,549				195,549
National Energy Board	1977-78	11,140	7	739		11,872
	1976-77	9,618	4	702		10,316
Grand total	1977-78	1,566,384	18,511	12,763	554	1,561,190
	1976-77	1,349,331	22,433	13,363	859	1,341,120

Programs by Activity (in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	7,131	7,067	1,385	1,193			8,516	8,260
Special supporting services	7,998	8,013	746	535			8,744	8,548
Contributions to employee benefit plans	1,130	1,130					1,130	1,130
	16,259	16,210	2,131	1,728			18,390	17,938
	3,034	3,292					3,034	3,292
<i>Less: receipts and revenues credited to the vote</i>								
	13,225	12,918	2,131	1,728			15,356	14,646
		13						13
<i>Less: receipts credited to revenue</i>	1,606	1,606					1,606	1,606
<i>Add: services provided by other departments</i>								
Total cost of program	14,831	14,511	2,131	1,728			16,962	16,239
MINERAL AND ENERGY RESOURCES PROGRAM								
Energy policy	205,911	205,487	119	191	48,553	48,685	254,583	254,363
Payment of oil import compensation					925,000	924,835	925,000	924,835
Energy conservation	7,044	5,791	958	854	7,636	5,755	15,638	12,400
Mineral development	4,902	4,309	14	1	1,222	1,221	6,138	5,531
Mineral and energy technology	23,994	22,422	1,403	1,446	1,689	442	27,086	24,310
Mineral and energy geosciences	26,808	26,370	1,230	1,419	560	626	28,598	28,415
Contributions to employee benefit plans	4,922	4,922					4,922	4,922
	273,581	269,301	3,724	3,911	984,660	981,564	1,261,965	1,254,776
	19,281	15,083					19,281	15,083
<i>Less: receipts credited to revenue</i>	6,129	6,129					6,129	6,129
<i>Add: services provided by other departments</i>	500	500					500	500
<i>accommodation provided by this department</i>								
Total cost of program	260,929	260,847	3,724	3,911	984,660	981,564	1,249,313	1,246,322
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting	28,817	27,857	1,613	1,558	154	155	30,584	29,570
Geological research and surveys	3,314	3,127	74	73	91	90	3,479	3,290
Research in geophysics	7,096	7,245	315	313	64	62	7,475	7,620
Polar continental shelf studies	3,676	3,469	94	22		4	3,770	3,495
Canada centre for remote sensing	7,492	7,577	2,049	2,454			9,541	10,031
Administration	525	460	7	3		18	532	481
Contributions to employee benefit plans	3,488	3,488					3,488	3,488
	54,408	53,223	4,152	4,423	309	329	58,869	57,975
<i>Less: receipts credited to revenue</i>	3,293	3,408					3,293	3,408
<i>Add: services provided by other departments</i>	3,929	3,929					3,929	3,929
<i>accommodation provided by this department</i>	54	54					54	54
Total cost of program	55,098	53,798	4,152	4,423	309	329	59,559	58,550
Atomic Energy Control Board								
Administration of atomic energy control regulations	6,216	5,415	90	79			6,306	5,494
Radioactive decontamination of sites in Canada	5,540	4,892	248	251			5,788	5,143
Development of safeguard techniques with the Atomic Energy Agency	620	507					620	507
Preliminary investigation and clean-up of radioactive contamination from crashed satellite	900	564	100	77			1,000	641
	13,276	11,378	438	407			13,714	11,785
	360	360					360	360
<i>Add: services provided by other departments</i>								
Total cost of program	13,636	11,738	438	407			14,074	12,145
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear research and development	35,547	34,386	2,786	2,965			38,333	37,351
Major facilities and site services	44,886	46,744	1,286	1,404			46,172	48,148
Nuclear utilization	176,784	182,201	1,503	1,235			178,287	183,436
Administration and support services	13,630	52,626*	47	47			13,677	52,673
	270,847	315,957	5,622	5,651			276,469	321,608
<i>Less: receipts and revenues credited to the vote</i>	60,407	105,517*					60,407	105,517
<i>provision from retained earnings</i>				29				29
Total cost of program	210,440	210,440	5,622	5,622			216,062	216,062
National Energy Board								
Energy regulation and advice	11,310	11,070	90	70			11,400	11,140
<i>Less: receipts credited to revenue</i>	2	7					2	7
<i>Add: services provided by other departments</i>	739	739					739	739
Total cost of program	12,047	11,802	90	70			12,137	11,872

* \$39.1 million relating to interest, expenditures and revenues in connection with investments in provincial utilities is not included in the appropriations.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
MINERAL AND ENERGY RESOURCES PROGRAM			
GRANTS			
<i>Energy policy</i>			
Grants in aid of energy resources research	481	481	480
Grant to the University of Calgary for the Energy Resource Institute	125	125	125
Payment to Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council	10,000	10,000	4,000
Grant to the Solar Energy Society of Canada Inc.	35	35	
Grant to Brace Research Institute of McGill University	5	5	
Grant to the Biomass Energy Institute	5	5	
Grant to assist Newfoundland with the cost of an assessment of potential hydro-electric resources in Labrador and contiguous areas	500	500	
Grant to the Saskatchewan Power Corporation for a pilot project to generate electricity and fuel gas by the gasification of wood	155	155	
	11,306	11,306	4,605
<i>Payment of oil import compensation</i>	925,000	924,835	945,292
<i>Energy Conservation</i>	925,000	924,835	945,292
<i>Expenditures not required for the current year</i>			33,765
<i>Mineral development</i>			33,765
Grants in aid of mineral economic research (Reduced by \$28,000 in Supplementary Estimates A)	22	21	50
Grant to Queen's University for the Centre for Resource Studies	50	50	50
	72	71	100
<i>Mineral and energy technology</i>			
Grants in aid of mineral resources research	439	437	424
Grant to the Canadian National Committee of the World Mining Congress	2	2	2
Grant to the Canadian Advisory Committee on rock mechanics	2	2	2
<i>Expenditures not required for the current year</i>			25
	443	441	453
<i>Mineral and energy geosciences</i>			
Grants in aid of mineral resources research	315	312	315
Grants to assist in defraying the costs of scientific conferences in the geological sciences	19	19	19
Grant to the Canadian Geoscience Council	5	5	5
Grant to the Canadian Committee of the International Geological Correlation Program	12	12	12
	351	348	351
CONTRIBUTIONS			
<i>Energy Policy</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference	6	6	5
Federal share of the Canadian Electrical Association research and development program	1,041	1,041	541
Contribution to joint Canada-Nova Scotia and New Brunswick tidal power studies	200	714	875
Payments to Interprovincial Pipe Line Limited in respect of crude oil shipped through the Sarnia—Montreal extension	13,200	12,700	
Maritime Energy Corporation Studies (TB # 751678 authorized a contribution of \$110,000, TB # 755357 authorized an additional \$8,000)		118	
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Statutes of Canada 1974-75-76 c. 2)	22,800	22,800	20,714
<i>Expenditures not required for the current year</i>			61
	37,247	37,379	22,196
<i>Energy Conservation</i>			
Federal Labour Intensive Program (Transfer from Treasury Board Contingencies Vote 17a)	5,600	3,782	
Summer Job Corps (Transfer from Treasury Board Contingencies Vote 10)	2,036	1,973	
	7,636	5,755	
<i>Mineral development</i>			
Contribution to Northern Saskatchewan mineral development program	315	315	276
Contribution to Manitoba mineral development program	760	760	
Contribution to Queen's University to conduct studies in resource policy analysis	75	75	75
	1,150	1,150	351
<i>Mineral and energy technology</i>			
Canada's share of the cost of the Commonwealth Committee on mineral processing	1	1	
Contribution to the joint Canada-Saskatchewan program for the development of heavy oil recovery technology (Reduced by \$655,000 in Supplementary Estimates B)	1,245		
	1,246	1	
<i>Mineral and energy geosciences</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5		
Membership, International Union of Geological Sciences T.B. # 755357 authorized an increase of \$1,000	4	5	
Membership in the International Energy Agency World Coal Reserves and Resources Service (T.B. 755357 authorized a contribution of \$45,000, T.B. 756974 authorized an additional \$2,000)		45	
Contribution to the Province of Manitoba for the evaluation of non-renewable mineral resources T.B. # 755357 authorized an increase of \$38,000.	200	228	181
	209	278	181
	984,660	981,564	1,007,294

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Concluded			
EARTH SCIENCES PROGRAM			
GRANTS			
<i>Field and air surveys, mapping and aeronautical charting</i>	53	53	53
Grants in aid of earth sciences research	30	30	30
Grant to the Canadian Institute of Surveying	83	83	83
<i>Geological research and surveys</i>	88	88	88
Grants in aid of earth sciences research	1	1	
Grants to assist in defraying the costs of scientific conferences in the geological sciences	89	89	88
<i>Research in geophysics</i>	40	40	40
Grants in aid of earth sciences research	40	40	40
CONTRIBUTIONS			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Membership, Pan-American Institute of Geography and History (T.B. # 754777 authorized an increase of \$11,000)	21	22	19
Contribution to the Royal Canadian Geographical Society	50	50	50
	71	72	69
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	1		
Membership, International Union of geological sciences	1	1	
	2	1	
<i>Research in geophysics</i>	13	12	13
Contribution to International Seismological Fund	2	1	1
Contribution to the Canadian Committee for the International Geodynamics Project	9	9	9
Contribution to the Inter-Union Commission on Geodynamics	24	22	23
<i>Polar Continental Shelf Studies</i>			
Contribution in support of the Symposium on Glacier beds—The Ice Rock Interface (T.B. # 754451 authorized a contribution of \$4,000)		4	
		4	
<i>Administration</i>			
Contribution to the International Council of Scientific Unions (T.B. # 751202 authorized a contribution of \$18,000)		18	
		18	
	309	329	303
Total	984,969	981,893	1,007,597

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Total
(1) Salaries and wages	9,460 9,028 <i>8,868</i>	41,797 40,911 <i>35,760*</i>	29,105 28,414 <i>25,746</i>	80,362 78,353 <i>70,374</i>	4,107 3,301 <i>2,146</i>		8,351 8,215 <i>6,931</i>	92,820 89,869 <i>79,451</i>
(1) Other personnel costs	1,172 1,280 <i>1,140</i>	5,411 5,404 <i>4,699*</i>	3,578 3,756 <i>3,322</i>	10,161 10,440 <i>9,161</i>	494 494 <i>260</i>		931 931 <i>802</i>	11,586 11,865 <i>10,223</i>
(2) Transportation and communications	1,018 849 <i>784</i>	3,752 3,358 <i>2,709</i>	2,711 2,721 <i>2,414</i>	7,481 6,928 <i>5,907</i>	920 601 <i>313</i>		625 589 <i>436</i>	9,026 8,118 <i>6,656</i>
(3) Information	329 449 <i>288</i>	3,174 2,660 <i>2,509*</i>	406 392 <i>236</i>	3,909 3,501 <i>3,033</i>	22 47 <i>19</i>		203 194 <i>47</i>	4,134 3,742 <i>3,099</i>
(4) Professional and special services	1,291 1,641 <i>1,455</i>	15,662 13,561 <i>10,179*</i>	10,170 9,694 <i>9,180</i>	27,123 24,896 <i>20,814</i>	7,467 6,658 <i>2,199</i>		844 814 <i>1,008</i>	35,434 32,368 <i>24,021</i>
(5) Rentals	1,193 1,316 <i>1,138</i>	1,865 1,741 <i>1,665*</i>	3,382 3,007 <i>3,388</i>	6,440 6,064 <i>6,191</i>	184 82 <i>8</i>		140 125 <i>121</i>	6,764 6,271 <i>6,320</i>
(6) Purchased repair and upkeep	456 467 <i>423</i>	421 509 <i>384*</i>	1,054 984 <i>1,045</i>	1,931 1,960 <i>1,852</i>	33 22 <i>4</i>		48 46 <i>61</i>	2,012 2,028 <i>1,917</i>
(7) Utilities, materials and supplies	1,310 1,172 <i>1,176</i>	3,595 3,538 <i>2,902</i>	3,989 4,181 <i>3,259</i>	8,894 8,891 <i>7,337</i>	45 161 <i>71</i>		168 156 <i>138</i>	9,107 9,208 <i>7,546</i>
(8) Construction and acquisition of land, buildings and equipment	1,352 1,127 <i>1,263</i>	100 426 <i>67</i>		1,452 1,639 <i>1,509</i>				1,452 1,639 <i>1,509</i>
(9) Construction and acquisition of machinery and equipment	779 601 <i>684</i>	3,624 3,485 <i>3,114*</i>	4,152 4,337 <i>4,238</i>	8,555 8,423 <i>8,036</i>	438 407 <i>162</i>		90 70 <i>69</i>	9,083 8,900 <i>8,267</i>
(10) Grants, contributions and other transfer payments		984,660 981,564 <i>1,007,294*</i>	309 329 <i>303</i>	984,969 981,893 <i>1,007,597</i>				984,969 981,893 <i>1,007,597</i>
(12) All other expenditures	30 8 <i>5</i>	197,904 197,619 <i>105</i>	13 74 <i>15</i>	197,947 197,701 <i>125</i>	4 12 <i>6</i>	276,469 321,608 <i>267,112</i>		474,420 519,321 <i>267,248</i>
(1-12) Total	18,390 17,938 <i>17,224</i>	1,261,965 1,254,776 <i>1,071,387</i>	58,869 57,975 <i>53,325</i>	1,339,224 1,330,689 <i>1,141,936</i>	13,714 11,785 <i>5,188</i>	276,469 321,608 <i>267,112</i>	11,400 11,140 <i>9,618</i>	1,640,807 1,675,222 <i>1,423,854</i>
(13) Less: receipts and revenues credited to the vote	3,034 3,292 <i>2,960</i>			3,034 3,292 <i>2,960</i>		60,408 105,547 <i>71,564</i>		63,442 108,839 <i>74,524</i>
Total net expenditures	15,356 14,646 <i>14,264</i>	1,261,965 1,254,776 <i>1,071,387</i>	58,869 57,975 <i>53,325</i>	1,336,190 1,327,397 <i>1,138,976</i>	13,714 11,785 <i>5,188</i>	216,061 216,061 <i>195,548</i>	11,400 11,140 <i>9,618</i>	1,577,365 1,566,383 <i>1,349,330</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in bold face type are 1977-78 expenditures.

Amounts in italic type are 1976-77 expenditures.

*Previous years figures have been adjusted for comparative purposes—Mineral and Energy Resources Program now includes Energy Supplies Allocation Board—Earth Sciences Program discontinuation of net voting

Revenue

	1977-78	1976-77		
	<u>\$</u>	<u>\$</u>		
Department			Explosives—Magazine Licences	1,578
Comparative Summary			Explosives—Factory Licences	8,538
Non-Tax Revenue—			Explosives—Transportation Permits	687
A Return on investments.....	46,498,063 47	140,413,690 17	Explosives—Miscellaneous	2
B Refunds of previous years' expenditure	186,977 25	382,417 98*	Examination Fees	100,637
C Services and service fees	643,103 44	490,158 99	Fines	2,615
D Proceeds from sales	3,209,962 57	3,079,338 06*	Oil and Gas Forfeitures	27,884
E Privileges, licences and permits	2,776,181 25	2,548,137 23	Miscellaneous	681
F Miscellaneous	27,742 67	167,012 02		
Total	53,342,030 65	147,080,754 45	F Miscellaneous—	
			Exchange Variances	766
			Damage to government property	760
			Miscellaneous	26,217
				27,743
			Total	53,342,031

Details

Non-Tax Revenue—		
A	Return on Investments—	
	Interest on loans to:	
	Atomic Energy of Canada Limited	34,837,622
	Coleman Collieries	87,299
	Hydro Quebec Research Institute	1,501,933
	Working capital advances (net proceeds from sale of stockpile uranium con- centrates)	10,071,209
		46,498,063
B	Refunds of Previous Years' Expenditure ..	186,977
C	Services and Service Fees—	
	Assays and Analyses	143,846
	Treatment of Metal (e.g. Heat Treat- ment)	210,387
	Other Services	141,766
	Sensor Line Miles	143,310
	Photocopying	2,854
	Geological Search Service	941
		643,104
D	Proceeds from sales:	
	Survey Data, Gazetteers	18,450
	Books and Publications	12,348
	Maps and Aeronautical Charts and Tables	2,102,958
	Photostats and Prints	14,820
	Sample Supplies	82
	Rock and Mineral Sets	28,975
	Cartographic Information	78,935
	Air Photos and Prints	949,653
	Miscellaneous	3,742
		3,209,963
E	Privileges, Licences and Permits— (Return from natural resources)	
	Public Lands Lease Search	70
	Public Lands Oil and Gas Royalties	1,219,281
	Public Lands Oil and Gas Lease— Rental	48,597
	Public Lands Oil and Gas Lease— Transfer Fees	465
	Public Lands Oil and Gas Lease— Bonus	548,297
	Public Lands Oil and Gas Lease—Fees Offshore Oil and Gas Permit—Transfer Fees	5,200
	Offshore Oil and Gas Permit—Explora- tory Licences	4,775
	Offshore Oil and Gas Permit Maps	50
	Offshore Oil and Gas Lease—Rental	69
	Offshore Oil and Gas Lease—Rental	793,740
	Canada Mining Lease Rental	455
	Canada Mining Bonus	2,000
	Canada Mining Lease Fees	10
	Canada Mining Royalties	4,686
	Prospectors Mining Licences	10
	Rental of Buildings—Residential (including charges for services)	2,360
	Patent and copyright Royalties (Reve- nue of a regulatory nature)	2
	Explosives—General Importation Permit	1,009
	Explosives—Annual Importation Per- mits	360
	Explosives—Temporary Magazine Licences	2,123

National Energy Board

Comparative Summary		
Tax Revenue—		
A	Oil Export Charge	431,630,274 64
	Non-Tax Revenue—	660,554,512 03
B	Refunds of previous years' ex- penditure	5,191 92
		1,936 09
C	Proceeds from sales	1,335 01
		2,083 31
D	Miscellaneous	647 53
		62 05
	Total	431,637,449 10
		660,558,593 48

Details

Tax Revenue—		
A	Oil Export Charge	431,698,452
	Less: remissions by Order-in-Council	303
	Refund of overpayments	67,874
		<u>68,177</u>
		431,630,275
Non-Tax Revenue—		
B	Refunds of previous years' expenditure	5,192
C	Proceeds from sale of photocopies	1,335
D	Miscellaneous	647
	Total	<u>431,637,449</u>

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Balances		Used in the previous year
	1977-78	Brought forward	Total	Used in the current year	Unexpended	Carried forward
Department	\$	\$	\$	\$	\$	\$
MINERAL AND ENERGY RESOURCES PROGRAM						
L25, Loans in accordance with terms and conditions approved by the Governor in Council						
L25a, to assist in financing regional electrical interconnections	61,710,002		61,710,002	58,737,328	2,972,674	59,620,000
Atomic Energy of Canada Limited						
NUCLEAR RESEARCH AND UTILIZATION PROGRAM						
L50 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council:						
(a) to share in the financing of the CANDU PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec;						
(b) to share in the financing of the CANDU PHW 600 Generating Station at Lepreau under agreement with the New Brunswick Electric Power Commission and the Province of New Brunswick;						
(c) to finance rehabilitation work and the production of Heavy Water at the Glace Bay Plant;						
(d) to finance capital improvements at the Port Hawkesbury Heavy Water Plant; and						
(e) to finance construction at the La Prade Heavy Water Plant	285,000,000		285,000,000	148,900,000	136,100,000	93,470,606
L51a To deem as of April 1, 1977 the amount of \$149,159,473, being the aggregate principal amount of indebtedness owing at that date by Atomic Energy of Canada Limited to the Government of Canada in respect of certain loans made prior to that date, to be an amount paid to the Corporation; and to cancel the said indebtedness and any document issued by the Corporation as evidence thereof	1		1	1		
L52a Advances to Atomic Energy of Canada Limited, in accordance with terms and conditions approved by the Governor in Council, for working capital; the amount outstanding at any time under this authority not to exceed	20,000,000		20,000,000	20,000,000		
L55 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase from Canadian General Electric Company Limited of a heavy water plant at Port Hawkesbury, Nova Scotia	3,000,000		3,000,000	3,000,000		3,000,000
L60 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of heavy water for lease or resale to Canadian and foreign users	5,000,000		5,000,000	5,000,000		5,000,000
L65 Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of uranium concentrate for lease to Argentina	13,000,000		13,000,000	13,000,000		
	326,000,001		326,000,001	189,900,001	136,100,000	101,470,606

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Concluded

Programs—By Vote	Appropriations			Balances		
	1977-78	Brought forward	Total	Used in the current year	Unexpended	Used in the previous year
	\$	\$	\$	\$	\$	\$
Atomic Energy of Canada Limited—Concluded						
NELSON RIVER TRANSMISSION FACILITIES PROGRAM						
L70 Loans to Atomic Energy of Canada Limited to finance the construction of transmission facilities in connection with the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities	2,000,000		2,000,000	2,000,000		1,000,000
Eldorado Nuclear Limited						
L72b To authorize Eldorado Nuclear Limited, with the approval of the Governor in Council to borrow money for capital expenditures by the issue and sale of securities up to an aggregate amount not exceeding \$30,000,000 bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve	1		1	1		
Petro Canada						
Stat. Subscription of Common and Preferred shares (Petro-Canada Act, Statutes of Canada 1974-75-76 C. 61)	150,000,000		150,000,000	150,000,000		257,097,360
Total	539,710,004		539,710,004	400,637,330	139,072,674	419,187,966

SECTION 5

1977-78 PUBLIC ACCOUNTS

Environment

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	5.4
Total cost of programs	5.6
Programs by activity	5.6
Grants, contributions and other transfer payments	5.7
Net expenditure by program and standard object	5.9
Revenue	5.10
Non-budgetary appropriations and net payments for loans, investments and advances	5.11
Appendices	5.13

ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

- To provide policy direction, management and services to the Department.

FISHERIES AND MARINE PROGRAM

- To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

ENVIRONMENTAL SERVICES PROGRAM

- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest wildlife and inland water resources of the nation.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations		Expenditures			
	\$		\$		\$	\$
ADMINISTRATION PROGRAM						
1 Program expenditures, the grant listed in the Estimates and contributions.....	\$	20,126,000 00				
1b To authorize the transfer of \$200,000 from Environment Vote 25 and \$380,000 from Environment Vote 30, Appropriation Act No. 3, 1977, for the purposes of this Vote and to provide a further amount of		287,600 00				
Transfer from Vote 25		200,000 00				
Transfer from Vote 30		380,000 00				
Transfer from Treasury Board Vote 15 public service bilingualism		423,000 00				
	21,416,600 00		20,919,988 00		496,612 00	18,718,039 92
	21,999 84		21,999 84			17,477 65
Stat. Minister of Environment—Salary and motor car allowance	1,711,000 00		1,711,000 00			1,366,000 00
Stat. Contributions to employee benefit plans	23,149,599 84		22,652,987 84		496,612 00	20,101,517 57
FISHERIES AND MARINE PROGRAM						
5 Operating expenditures, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects and to spend revenue received during the year	\$	164,670,000 00				
5a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$44,270.30 and to authorize the transfer of \$4,693,000 from Environment Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote, and to provide a further amount of		1,907,170 00				
5b To authorize the transfer of \$1,082,001 from Environment Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote and to provide a further amount of		12,733,999 00				
Transfer from Vote 15		5,775,001 00				
Transfer from Treasury Board Vote 10 student summer and youth employment		330,000 00				
Transfer from Treasury Board Vote 17a employment creating projects		3,618,250 00				
	189,034,420 00		178,812,798 03		10,221,621 97	152,642,944 08
10 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	\$	54,648,000 00				
10a To authorize the transfer of \$1,069,999 from Environment Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote		1 00				
10b		350,000 00				
Transfer from Vote 15		1,069,999 00				
Transfer from Treasury Board Vote 17a employment creating projects		969,750 00				
	57,037,750 00		53,333,022 45		3,704,727 55	55,944,642 69
15 The grants listed in the Estimates and contributions	\$	44,846,000 00				
15a		1 00				
15b		1 00				
Transfer from Treasury Board Vote 10 student summer and youth employment		116,942 00				
		44,962,944 00				
Less transfer to:						
Vote 5	\$	5,775,001 00				
Vote 10		1,069,999 00				
		6,845,000 00				
	38,117,944 00		36,558,775 90		1,559,168 10	38,543,242 82
	11,385,000 00		11,385,000 00			9,737,000 00
Stat. Contributions to employee benefit plans	295,375,114 00		280,089,596 38		15,485,517 62	256,867,829 59

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
ENVIRONMENTAL SERVICES PROGRAM				
20 Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the share of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	\$ 195,431,000 00			
20a	685,500 00			
20b To extend the purposes of Environment Vote 20, Appropriation Act No. 3, 1977, to reimburse the Atmospheric Environment Service Working Capital Advance account established by Environment Vote L27b, Appropriation Act No. 1, 1974, in the amount of \$183,069.54 for the value of stores which have become obsolete, unserviceable, lost or destroyed; to authorize the transfer of \$650,000 from Environment Vote 30, Appropriation Act No. 3, 1977, for the purposes of this Vote and to provide a further amount of	183,070 00			
Transfer from Vote 30	650,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	220,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	358,000 00			
	197,527,570 00	195,278,091 98	2,249,478 02	166,838,552 43
25 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	\$ 15,288,000 00			
25a	1,114,300 00			
	16,402,300 00			
Less: transfer to Vote 1	200,000 00			
	16,202,300 00	15,822,763 11	379,536 89	16,619,397 96
30 The grants listed in the Estimates and contributions	\$ 19,602,500 00			
30a	5,000 00			
30b	1 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	361,351 00			
	19,968,852 00			
Less transfer to:				
Vote 1	\$ 380,000 00			
Vote 20	650,000 00			
	1,030,000 00			
	18,938,852 00	17,768,439 66	1,170,412 34	13,635,007 52
Contributions to employee benefit plans	15,691,000 00	15,691,000 00		13,973,000 00
Expenditures from appropriations not required for 1977-78				7,565 15
	248,359,722 00	244,560,294 75	3,799,427 25	211,073,523 06
Total	567,084,435 84	547,302,878 97	19,781,556 87	488,042,870 22

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1977-78	22,653	10	1,717		24,360
	1976-77	20,102	9	1,584		21,677
FISHERIES AND MARINE	1977-78	280,090	7,648	8,460	13,354	294,256
	1976-77	256,868	5,769	8,192	11,825	271,116
ENVIRONMENTAL SERVICES	1977-78	244,560	5,478	13,906	10,875	263,863
	1976-77	211,073	4,970	13,317	9,634	229,054
Total	1977-78	547,303	13,136	24,083	24,229	582,479
	1976-77	488,043	10,748	23,093	21,459	521,847

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	22,954	22,414	90	137	106	102	23,150	22,653
Less: receipts credited to revenue		10						10
Add: services provided by other departments	1,717	1,717					1,717	1,717
Total cost of program	24,671	24,121	90	137	106	102	24,867	24,360
FISHERIES AND MARINE PROGRAM								
Fisheries management and research	144,563	137,187	44,457	41,260	38,014	36,455	227,034	214,902
Ocean and aquatic affairs	46,421	43,322	12,581	12,073	104	104	59,106	55,499
Contributions to employee benefit plans	11,385	11,385					11,385	11,385
	202,369	191,894	57,038	53,333	38,118	36,559	297,525	281,786
Less: receipts and revenues credited to the vote	1,950	1,696					1,950	1,696
	200,419	190,198	57,038	53,333	38,118	36,559	295,575	280,090
Less: receipts credited to revenue	6,500	7,648					6,500	7,648
Add: services provided by other departments	8,460	8,460					8,460	8,460
accommodation provided by this department	13,354	13,354					13,354	13,354
Total cost of program	215,733	204,364	57,038	53,333	38,118	36,559	310,889	294,256
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	31,674	31,027	2,460	2,236	384	383	34,518	33,646
Atmospheric environment	90,927	90,595	6,718	6,594	607	592	98,252	97,781
Environmental management	97,238	94,551	7,157	7,133	17,948	16,793	122,343	118,477
Contributions to employee benefit plans	15,691	15,691					15,691	15,691
	235,530	231,864	16,335	15,963	18,939	17,768	270,804	265,595
Less: receipts and revenues credited to the vote	22,311	20,895	133	140			22,444	21,035
	213,219	210,969	16,202	15,823	18,939	17,768	248,360	244,560
Less: receipts credited to revenue	4,670	5,386	88	92			4,758	5,478
Add: services provided by other departments	13,906	13,906					13,906	13,906
accommodation provided by this department	10,875	10,875					10,875	10,875
Total cost of program	233,330	230,364	16,114	15,731	18,939	17,768	268,383	263,863

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
ADMINISTRATION PROGRAM			
GRANTS			
<i>Administration</i>			
Grant to Canadian Association of Geographers	7	7	6
	7	7	6
CONTRIBUTIONS			
<i>Administration</i>			
Canada's fee for membership in the International Geographical Union	1	1	1
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	70	66	67
Contribution to Youth Sciences Foundation	20	20	20
Contribution to the Canadian Arctic Resources Committee	8	8	
Expenditures not required for the current year			1
	99	95	89
Total Administration	106	102	95
FISHERIES AND MARINE PROGRAM			
GRANTS			
<i>Fisheries management and research</i>			
Grants to Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	360	359
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery	1,567	1,510	1,557
Grants to independent fishing captains towards the purchase of herring purse seine vessels	189	174	
Grants to recoup the Fisheries Prices Support Account to cover losses in the fiscal year 1976-77	1,343	1,343	2,401
Grants to Marine Sciences Research Laboratory of Memorial University Newfoundland	75	75	
	3,534	3,462	4,317
CONTRIBUTIONS			
<i>Fisheries management and research</i>			
Assistance to the Huntsman Marine Laboratory, N.B.	225	225	200
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	4,065	3,946	3,325
Bridging program for the rehabilitation of the groundfish fishing industry	30,068	28,720	30,595
Contribution to the Co-operative Fisheries Conference	5	5	
Contribution to the Student Summer Employment Activity Program	117	97	
Expenditures not required for the current year			77
	34,480	32,993	34,197
<i>Ocean and aquatic affairs</i>			
Grant to Centre for Cold Ocean Resources Engineering (C-Core)	75	75	
Membership fee—International Hydrographic Organization	11	11	11
Payment to the Intergovernmental Oceanographic Trust Fund	8	8	8
Contribution to Sea Use Council	10	10	10
	104	104	29
Total Fisheries and Marine	38,118	36,559	38,543
ENVIRONMENTAL SERVICES PROGRAM			
GRANTS			
<i>Atmospheric environment</i>			
Grants in aid of meteorological research	300	285	295
	300	285	295
<i>Environmental management</i>			
Grants in aid of water and resources research	1,000	1,000	1,000
Grants to Canadian Committee of the International Association of Water Pollution Research	5	5	5
Grant to Canadian Forestry Association	50	50	50
Grant to Commonwealth Forestry Institute	8	8	8
Grant to Festival of Forestry	5	5	20
Grants to universities for specific forestry research projects	292	292	292
Grant to Jack Miner Migratory Bird Foundation	10	10	10
Grant to Canadian Nature Federation	10	10	10
Grant to Canadian Wildlife Federation	10	10	10
Grant to Creston Valley Wildlife Management	55	55	55
Scholarships	10	10	10
Grant to the Federal Provincial Committee for Humane Trapping	35	35	
	1,490	1,490	1,470
<i>Environmental protection</i>			
Grant to Federation of Associations on the Canadian Environment	5	5	
	5	5	

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CONTRIBUTIONS			
<i>Environmental protection</i>			
Contribution to West Coast Oil Port Inquiry Commission	319	318	
Contribution to the Student Summer Employment Activity Program	60	60	
	379	378	
<i>Atmospheric Environment</i>			
Membership fee—World Meteorological Organization	291	291	286
Contribution to the Canadian Meteorology Society	16	16	16
	307	307	302
<i>Environmental management</i>			
Contributions to the provinces for implementation of water planning recommendations:			
Contribution to the Province of Ontario:			
Rehabilitation of dyking in Southwestern Ontario	1,242	1,225	1,454
Contributions to the Province of British Columbia:			
Fraser River Flood Control	5,810	5,809	6,337
Okanagan River Basin	540	441	71
Contribution to the Province of Saskatchewan:			
Qu'Appelle Valley	1,200	601	731
Contribution to the Student Summer Employment Activity Program	301	281	
Contribution to the Province of Quebec:			
Montreal area flood control	1,522	1,521	
Contributions to the provinces for water resource studies:			
Contribution to the Province of Quebec:			
St. Lawrence River water quality	403	403	
Contribution to the Province of Nova Scotia:			
Shubenacadie River basin	200	166	
Contribution to the provinces towards other Federal-Provincial water resources projects	757	684	
Contributions to the provinces for flood damage reduction studies and flood-risk mapping	1,590	1,297	
Contribution to the James Bay Development Corporation for environment assessment studies	393	375	475
Contributions to the provinces for waterfowl crop depredation	1,500	1,500	826
Contribution to Forest Engineering Research Institute of Canada	1,000	1,000	1,000
Contribution to the Province of Manitoba re Delta Marsh			463
			211
<i>Expenditures not required for the current year</i>	16,458	15,303	11,568
	18,939	17,768	13,635
Total Environmental Services	57,163	54,429	52,273
Total Department			

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Fisheries and Marine Program	Environmental Services Program	Total
(1) Salaries and wages	14,784 14,497 <i>12,781</i>	100,730 96,224 <i>83,514</i>	131,767 132,737 <i>119,974</i>	247,281 243,458 <i>216,269</i>
(1) Other personnel costs	1,736 1,718 <i>1,378</i>	12,526 12,487 <i>10,705</i>	17,140 17,100 <i>15,593</i>	31,402 31,305 <i>27,676</i>
(2) Transportation and communications	1,784 1,647 <i>1,561</i>	9,749 10,885 <i>8,948</i>	17,393 17,961 <i>16,520</i>	28,926 30,493 <i>27,029</i>
(3) Information	285 255 <i>174</i>	1,363 953 <i>904</i>	2,176 1,862 <i>1,750</i>	3,824 3,070 <i>2,828</i>
(4) Professional and special services	2,733 2,938 <i>2,340</i>	16,687 17,679 <i>13,259</i>	34,627 22,588 <i>20,467</i>	54,047 43,205 <i>36,066</i>
(5) Rentals	532 378 <i>564</i>	15,706 13,122 <i>10,891</i>	13,636 10,708 <i>12,209</i>	29,874 24,208 <i>23,664</i>
(6) Purchased repair and upkeep	63 68 <i>71</i>	19,596 18,201 <i>17,090</i>	3,000 4,375 <i>3,168</i>	22,659 22,644 <i>20,329</i>
(7) Utilities, materials and supplies	1,034 896 <i>847</i>	19,681 17,565 <i>15,010</i>	12,907 13,219 <i>12,246</i>	33,622 31,680 <i>28,103</i>
(8) Construction and acquisition of land, buildings and equipment		47,531 36,931 <i>39,080</i>	3,361 3,089 <i>3,327</i>	50,892 40,020 <i>42,407</i>
(9) Construction and acquisition of machinery and equipment	90 139 <i>289</i>	8,607 15,860 <i>15,993</i>	12,329 12,415 <i>11,575</i>	21,026 28,414 <i>27,857</i>
(10) Grants, contributions and other transfer payments	106 102 <i>95</i>	38,118 36,559 <i>38,543</i>	18,939 17,768 <i>13,635</i>	57,163 54,429 <i>52,273</i>
(12) All other expenditures	3 15 <i>1</i>	7,231 5,320 <i>4,287</i>	3,529 11,773 <i>14,887</i>	10,763 17,108 <i>19,175</i>
(1-12) Total	23,150 22,653 <i>20,101</i>	297,525 281,786 <i>258,224</i>	270,804 265,595 <i>245,351</i>	591,479 570,034 <i>523,676</i>
(13) Less: receipts and revenues credited to the vote		1,950 1,696 <i>1,356</i>	22,444 21,035 <i>34,277</i>	24,394 22,731 <i>35,633</i>
Total net expenditures	23,150 22,653 <i>20,101</i>	295,575 280,090 <i>256,868</i>	248,360 244,560 <i>211,074</i>	567,085 547,303 <i>488,043</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold face** type are 1977-78 expenditures..

Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	2,493,893 12	2,361,607 69
B Refunds of previous years' expenditures	889,690 57	1,637,554 82
C Services and service fees	273,255 43	340,831 04
D Proceeds from sales	1,581,929 75	878,032 35
E Privileges, licences and permits	5,253,282 10	3,793,315 71
F Miscellaneous	2,643,506 37	1,737,053 11
	<u>13,135,557 34</u>	<u>10,748,394 72</u>

1977-78

Details

Non-Tax Revenue—

A Return on investments: net profit from sale of sealskins transferred from Working Capital Advance Account \$314,535; interest on loans to groundfish processors \$330,753; interest on loans to Freshwater Fish Marketing Corporation \$932,912; interest on loans to Canadian Saltfish Corporation \$567,675; interest on loans to Lake of the Woods and Lac Seul project \$10,512; interest on loans for inventory financing \$153,198; interest on loans to ice affected fish plants \$89,959; interest on loans to haddock fishermen \$13,566; interest on loans to processors of bloaters \$1,981; interest on loans to Fishery Products Ltd. \$67,376; interest recovery on shared cost projects small craft harbours \$11,426	2,493,893
B Refunds of previous years' expenditure: cancelled cheques \$13,503; shared cost small craft harbour \$1,177; sundries \$875,011	889,691
C Services and service fees: laboratory tests and analysis \$29,809; professional services \$171,293; other services \$72,153	273,255
D Proceeds from sales: timber sales \$19,427; sales of fish from Experimental Fishing \$9,070; sales of fingerlings and fish fry \$39,762; sales of bait (Newfoundland) \$335,141; sales of publications, maps and charts \$644,135; Public Utility services \$6,291; sales of wood specimens \$5,658; sales of special meteorological data \$113,034; sales of ice publications \$8,748; other sales \$400,664	1,581,930
E Privileges, licences and permits: timber permits \$35,942; rental of residential buildings \$150,559; rental of buildings and works (non-residential) \$6,842; rental of land \$16,496; rental of vehicles \$3,759; boat licences \$203,786; dragger licences \$37,338; salmon licences (buy back) \$1,496,780; salmon licences (Other) \$109,675; other fishing licences \$124,560; lobster licences \$77,827; sealing licences \$14,032; trawler licences \$890; oyster leases \$19,560; herring licences \$484,133; personal commercial fishing licences \$105,934; special groundfish trawler licences \$80,410; vessel registration \$150,849; fishermen registration \$203,129; migratory bird hunting permits \$1,788,534; grazing permits \$28,357; cutting permits \$1,920; controlled bird hunting permits \$18,900; taxidermist and business licences \$15,343; admissions—Wye Marsh \$2,069; other privileges, licences and permits \$75,658	5,253,282
This Department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.	
F Miscellaneous: fines—Migratory Bird Convention Act \$20,415; fines—Fisheries Acts \$193,929; fines—Other \$8,890; revenues from seizures and forfeitures \$51,080; contributions from Provincial Governments \$1,890,069; damages to government property \$4,390; Lake of the Woods—Operating costs \$72,729; Lac Seul—Operating costs \$8,864; other miscellaneous \$393,140	2,643,506
Total	<u>13,135,557</u>

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
Department	\$	\$	\$	\$	\$	\$	\$
FISHERIES AND MARINE PROGRAM							
L16a Advances to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories		1,710,000	1,710,000			1,710,000	
L16b Loans to Fishery Products Ltd., Marystown, Newfoundland for working capital in accordance with terms and conditions approved by the Governor-in-Council							600,000
L32b Loans to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor-in-Council		2,153,482	2,153,482			2,153,482	
L21a Advances, in accordance with terms and conditions approved by the Governor-in-Council, to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement of the International Agreement for the Northwest Atlantic Fisheries		53,200	53,200			53,200	
L27b Loans in accordance with terms and conditions approved by Treasury Board to assist processors of bloaters (smoked herring) in the Province of New Brunswick		9,143	9,143			9,143	
L20 Advances for the working capital assistance, in accordance with terms and conditions approved by the Governor-in-Council, to Canadian producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June 1974		1,509,000	1,509,000			1,509,000	
L17a Loans to bloater (smoked herring) processors of Les Iles-de-la-Madeleine, Quebec, for working capital in accordance with terms and conditions approved by the Governor-in-Council ..	190,000		190,000	146,629		43,371	
539 Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the Regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000		35,000	35,000			35,000	
540 Appropriation Act, No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the							

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Concluded

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department—Concluded							
FISHERIES AND MARINE PROGRAM— Concluded							
regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lob- ster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year		150,000	150,000			150,000	
	190,000	5,619,825	5,809,825	146,629		5,663,196	600,000
Canadian Saltfish Corporation							
L23b This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976, to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.							
Section 17 of the Act provides that the Govern- or in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corpora- tion; and (b) to make loans to the Corpora- tion. The aggregate amount outstanding at any time shall not exceed \$15,000,000		7,500,001	7,500,001	(4,100,000)		11,600,001	2,350,000
PC 1973-1915 July 1973, authorizes the Minis- ter of Finance to make loans to the Canadian Saltfish Corporation not exceeding in the aggregate \$1,500,000 to finance the acquisi- tion of capital assets other than working capi- tal		219,000	219,000	(162,500)		381,500	(162,500)
		7,719,001	7,719,001	(4,262,500)		11,981,501	2,187,500
Freshwater Fish Marketing Corporation							
L20a This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwa- ter Fish Marketing Corporation.							
For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation.							
Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000, and by Vote L30b, Appropriation Act No. 2, 1974 to increase the aggregate outstanding from \$10,000,000 to \$20,000,000		8,817,749	8,817,749	3,657,669		5,160,080	861,778
	190,000	22,156,575	22,346,575	(458,202)		22,804,777	3,649,278
Total							

Appendix 1

Fisheries Working Capital Advance (Fur Sealskin Account)

BALANCE SHEET AS AT MARCH 31, 1978
(With comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventory	18,750 00	19,005 00	Working capital advance	18,750 00	19,005 00

Appendix 2

Fisheries Prices Support Board (Incorporated under the Fisheries Prices Support Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 16, 1978

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF FISHERIES AND THE ENVIRONMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Fisheries Prices Support Board as at March 31, 1978, and the statements of deficit and operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Board as at March 31, 1978, and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS AND DISTRIBUTION OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Sales	619,737 00	559,953 18
Cost of sales		
Opening inventory	19,005 00	24,111 00
Cost incurred during year	304,947 34	244,937 20
	323,952 34	269,048 20
Less: closing inventory	18,750 00	19,005 00
Net cost of sales	305,202 34	250,043 20
Net surplus	314,534 66	309,909 98
Transferred to non-tax revenue	314,535	309,910

NOTE TO THE FINANCIAL STATEMENTS

In accordance with the terms of International Agreements, Canada obtains raw sealskins without charge. The year-end inventory valuation of fur sealskins is based on the laid down cost which comprises labour charges for packing and transporting the skins to the fur processor. The additional costs for dressing and dyeing the skins are billed by the processor at date of shipment by him and have been estimated to be \$104,108 with respect to the March 31, 1978 inventory. The comparable cost for the previous year-end inventory was estimated to be \$85,927.

Appendix 2—Continued

Fisheries Prices Support Board—Continued

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventories of fisheries products, at cost	165,235	171,038	Accounts payable		13,093
			Advances from Canada (Note 3)	2,097,920	1,501,154
				2,097,920	1,514,247
			DEFICIT OF CANADA		
			Deficit	1,932,685	1,343,209
	165,235	171,038		165,235	171,038

The accompanying notes are an integral part of the financial statements.

Certified correct:

Approved:

J. J. LEVERT
Executive Director

W. C. MACKENZIE
Chairman

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Trading operations		
Sales	1,368,686	1,116,093
Cost of sales		
Fisheries product	1,349,405	1,145,815
Warehouse and handling	45,045	58,272
	1,394,450	1,204,087
Loss from trading operations	25,764	87,994
Deficiency payments (Note 4)	1,906,921	1,255,215
Administrative services provided by the Department of the Environment		
Salaries	77,005	70,428
Travel and entertaining	3,398	7,025
Other	2,685	3,002
	83,088	80,455
Loss for the year	2,015,773	1,423,664

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	1,343,209	2,401,459
Loss for the year	2,015,773	1,423,664
	3,358,982	3,825,123
Less:		
Recovered from Environment Vote 5(b)	1,343,209	2,401,459
Administrative services provided by the Department of the Environment	83,088	80,455
	1,426,297	2,481,914
Balance at end of the year	1,932,685	1,343,209

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS
MARCH 31, 1978

	1978	1977
	\$	\$
Advances from Canada—Per Balance Sheet	2,097,920	1,501,154
Less: purchases and warehousing handling costs accrued as at March 31, 1978 to be charged to advances during the 1978-79 year	58,291	
Working capital advance per Public Accounts	2,039,629	1,501,154

Appendix 2—Concluded
Fisheries Prices Support Board—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Board

The Fisheries Prices Support Board is a Crown Corporation established under the Fisheries Prices Support Act, c. F-23. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. In addition, the Board acts as procurement agency for the supply of fishery products required by the Canadian International Development Agency for food-aid and development programs. The Board operates through offices of the Department of the Environment, with departmental staff performing the executive functions of the Board.

2. Significant accounting policies

Inventories

In accordance with Section 10(4) of the Fisheries Prices Support Act inventories are valued at cost.

Modified cash accounting

The Board follows the laid-down practice applicable to government departments whereby payments made during the month of April to extinguish liabilities incurred prior to March 31 are reflected as cash transactions of the old year. Similarly settlements of accounts receivable in April by journal voucher of old year accounts due from government departments and agencies are reflected as cash transactions occurring prior to March 31.

Loss or profit

Section 10(3) of the Act provides that Board losses may be recouped from moneys appropriated by Parliament for that purpose and that profits be transferred to the Consolidated Revenue Fund.

Administrative services provided by the Department of the Environment

In accordance with previous practice the administrative expenses of the Board for the year are charged to Department of the Environment Vote 5. Only the major administrative expenses are reflected in the statement of operations. Salaries represent the pro-rated portion of salary costs, excluding employee benefits, of those members of the Department's Ottawa staff who regularly devote time to the Board's affairs. Since the Board has no staff of its own, it does not reflect any accrued liability in its accounts for vacation pay or termination benefits.

3. Advances from Canada

Section 10(2) of the Act provides for advances not exceeding \$25 million to be paid from the Consolidated Revenue Fund to finance Board purchases of fisheries products and deficiency payments. The proceeds from sales of fisheries products have been applied by the Board to the advances outstanding. No interest was charged during the year on the advances.

4. Deficiency payments

The Board made deficiency payments directly to the following groups and Crown corporations involved in the fishing industry:

	1978	1977
	\$	\$
Smelt fishermen	39,877	152,570
Herring fishermen		765,507
Irish moss fishermen	536,991	
The Freshwater Fish Marketing Corporation—A processor of mullet and whitefish	310,299	127,138
The Canadian Saltfish Corporation—A processor of small cod	1,019,754	210,000
	1,906,921	1,255,215

Appendix 3

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventory at cost	2,576,784	3,302,291	Working Capital advance not to exceed \$5,000,000 ..	2,576,784	3,302,291

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Sales	3,935,976	2,947,224
Cost of sales		
Opening inventory	3,302,291	3,734,620
Costs incurred during the year	3,210,469	2,514,895
	6,512,760	6,249,515
Closing inventory	2,576,784	3,302,291
	3,935,976	2,947,224
Profit for the year	nil	nil

INVENTORY RECONCILIATION STATEMENT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Inventory at beginning of year	3,302,291	3,734,620
Costs incurred during the year	3,210,469	2,514,895
	6,512,760	6,249,515
Sales	3,935,976	2,947,224
Inventory at end of year	2,576,784	3,302,291

SECTION 6

1977-78
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Development Research
Centre
International Joint Commission

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	6.4
Total cost of programs	6.6
Programs by activity	6.7
Grants, contributions and other transfer payments	6.8
Net expenditure by program and standard object	6.11
Revenue	6.12
Non-budgetary appropriations and net payments for loans, investments and advances	6.13
Appendices	6.15

EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM

- To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

- To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

WORLD EXHIBITIONS PROGRAM

- To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

Objective

- To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

International Development Research Centre

Objective

- To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

- To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations \$	1977-78 Expenditures \$	Unexpended Balances \$	1976-77 Expenditures \$
Department				
CANADIAN INTERESTS ABROAD PROGRAM				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, representatives on international commissions, the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$171,154,000 00			
1b.....	3,941,952 00			
	175,095,952 00			
Less transfer to Vote 10.....	51,174 00			
	175,044,778 00	172,620,791 89	2,423,986 11	151,293,754 79
5 Capital expenditures.....	32,165,000 00	28,266,522 92*	3,898,477 08	28,514,704 08
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1976 which is.....	\$53,678,030 00			
10a To authorize the transfer of \$51,174 from External Affairs Vote 1, Appropriation Act No. 3, 1977, for the purposes of this Vote.....	1 00			
10b.....	158,048 00			
Transfer from Vote 1.....	51,174 00			
Increase in Appropriation as per authority granted in Vote 10.....	7,804,599 75			
	61,691,852 75	60,604,477 99	1,087,374 76	45,268,854 61
Stat. Secretary of State for External Affairs—Salary and motor car allowance.....	21,999 84	21,999 84		21,999 84
Stat. Payments under the Diplomatic Service (Special) Superannuation Act.....	47,419 02	47,419 02		47,823 24
Stat. Contributions to employee benefit plans.....	6,514,000 00	6,514,000 00		6,146,000 00
Stat. Refunds of amounts credited to revenue in previous years.....	804 44	804 44		4,981 59
Stat. Supplementary retirement benefits—Benefits re diplomatic services.....	30,632 88	30,632 88		24,758 58
	275,516,486 93	268,106,648 98	7,409,837 95	231,322,876 73
WORLD EXHIBITIONS PROGRAM				
20 Program expenditures and contributions.....	191,000 00	117,124 75	73,875 25	119,241 44
Stat. Contributions to employee benefit plans.....	17,000 00	17,000 00		14,000 00
	208,000 00	134,124 75	73,875 25	133,241 44
	275,724,486 93	268,240,773 73	7,483,713 20	231,456,118 17
Canadian International Development Agency				
25 Operating expenditures and authority:				
(a) to engage persons for service in developing countries, and				
(b) to provide education or training for persons from developing countries; in accordance with the Technical and Educational Assistance Regulations made by Order in Council PC 1966-5/1495 of August 10, 1966, as may be amended or any other regulations that may be made by the Governor in Council with respect to:				
(c) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto;				
(d) the maintenance of persons from developing countries who are undergoing education or training and the payment of their expenses or allowances in respect thereto; and				
(e) the payment of special expenses directly or indirectly related to the services of persons in developing countries or the education or training of persons from developing countries.....	\$26,997,363 00			
25a.....	600,104 00			
Transfer from Treasury Board Vote 5 contingencies.....	101,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	87,700 00			
	27,786,167 00	27,653,280 99	132,886 01	24,601,476 99

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures		
	\$	\$	\$	\$
Canadian International Development Agency—Concluded				
30 The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international emergency relief and other specified purposes, in the form of cash payments or the provision of goods, commodities or services; and authority to pay amounts in the currency or unit of account indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of October, 1976 which is	\$541,073,000 00			
30a The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international emergency relief and other specified purposes, in the form of cash payments or the provision of goods, commodities or services; and authority to pay amounts in the currency or unit of account indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of October 1977 which is	110,399,896 00			
30b The grants listed in the Estimates for international development assistance, international emergency relief and other specified purposes, in the form of cash payments or the provision of goods, commodities or services; and authority to pay amounts in the currency or unit of account indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of October 1977	1 00			
31b To forgive repayment of the total principal to become due and owing under all outstanding Canadian International Development Agency development loans to meet the Canadian Commitment under the Special Action Program of the Conference on International Economic Cooperation to the following least developed countries: Afghanistan, Bangladesh, Benin, Botswana, Laos, Malawi, Mali, Nepal, Niger, Tanzania, Uganda and Upper Volta	231,890 00	231,890,000 00		
Stat. Contributions to employee benefit plans	2,366,000 00	2,366,000 00		1,946,000 00
	913,515,064 00	820,709,997 00	92,805,067 00	467,696,546 95
International Development Research Centre				
40 Payment to the International Development Research Centre	34,500,000 00	34,500,000 00		29,700,000 00
International Joint Commission				
45 Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	\$2,279,000 00			
45b	66,000 00			
	2,345,000 00	2,092,410 28	252,589 72	2,107,126 52
Stat. Contributions to employee benefit plans	117,000 00	117,000 00		101,000 00
	2,462,000 00	2,209,410 28	252,589 72	2,208,126 52
Total	1,226,201,550 93	1,125,660,181 01	100,541,369 92	731,060,791 64

* Includes an expenditure of \$110,000 for a property purchase in Nairobi for which clear title was not delivered by April 30, 1978 and the transaction was not reported in time to adjust the accounts.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
CANADIAN INTERESTS ABROAD	1977-78	268,107	2,566*	7,976	2,744	276,261
	1976-77	231,323	3,068*	6,589	2,484	237,328
WORLD EXHIBITIONS	1977-78	134		1		135
	1976-77	133		2		135
Total department	1977-78	268,241	2,566	7,977	2,744	276,396
	1976-77	231,456	3,068	6,591	2,484	237,463
Canadian International Development Agency	1977-78	820,710**	2,732	2,110		820,088
	1976-77	467,697**	363	2,432		469,766
International Development Research Centre	1977-78	34,500				34,500
	1976-77	29,700				29,700
International Joint Commission	1977-78	2,209	281	78		2,006
	1976-77	3,208	308	76		2,976
Grand total	1977-78	1,125,660	5,579	10,165	2,744	1,132,990
	1976-77	732,061	3,739	9,099	2,484	739,905

* Does not include return on investments: \$196 for 1977-78; \$193 for 1976-77.

** Does not include return on investments \$1,415 for 1976-77 and \$1,934 for 1977-78 and services and services fees \$297 for 1976-77 and \$208 for 1977-78.

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions.....	44,188	43,811	22,394	18,765	61,496	60,427	128,078	123,003
Assistance to Canadians	9,263	9,061	439	484			9,702	9,545
Information activities and cultural relations	27,563	27,597	853	944	193	176	28,609	28,717
Assistance to other programs	70,731	69,478	6,369	7,041			77,100	76,519
Headquarters administration and operational support	23,363	22,737	2,110	1,033	80	79	25,553	23,849
Contributions to employee benefit plans	6,514	6,514					6,514	6,514
	181,622	179,198	32,165	28,267	61,769	60,682	275,556	268,147
	40	40					40	40
<i>Less: receipts and revenues credited to the vote</i>	181,582	179,158	32,165	28,267	61,769	60,682	275,516	268,107
<i>Less: receipts credited to revenue</i>	1,758	2,566					1,758	2,566
<i>Add: services provided by other departments</i>	7,976	7,976					7,976	7,976
<i>accommodation provided by this department</i>	2,744	2,744					2,744	2,744
Total cost of program	190,544	187,312	32,165	28,267	61,769	60,682	284,478	276,261
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	183	110			8	7	191	117
Contributions to employee benefit plans	17	17					17	17
	200	127			8	7	208	134
<i>Add: services provided by other departments</i>	1	1					1	1
Total cost of program	201	128			8	7	209	135
Canadian International Development Agency								
Bilateral development assistance	245,309	245,389	17	9	239,645	187,359	484,971	432,757
Multilateral development assistance	903	835	1	1	91,907	89,747	92,811	90,583
Food aid assistance					261,000	232,019	261,000	232,019
Special development assistance	1,758	1,668	1	4	53,421	44,560	55,180	46,232
International emergency relief					2,000	2,000	2,000	2,000
Departmental administration	13,847	13,811	206	192	3,500	3,116	17,553	17,119
	261,817	261,703	225	206	651,473	558,801	913,515	820,710
<i>Less: receipts credited to revenue</i>		2,732						2,732
<i>Add: services provided by other departments</i>	2,110	2,110					2,110	2,110
Total cost of program	263,927	261,081	225	206	651,473	558,801	915,625	820,088
International Development Research Centre								
					34,500	34,500	34,500	34,500
International Joint Commission								
Administration	696	686	10	11			706	697
Payment of Canada's share of joint studies, surveys and investigations under international references	473	325					473	325
Responsibilities under the Canada-United States agreement on Great Lakes water quality	1,157	1,049	9	21			1,166	1,070
Contributions to employee benefit plans	117	117					117	117
	2,443	2,177	19	32			2,462	2,209
<i>Less: receipts credited to revenue</i>	443	281					443	281
<i>Add: services provided by other departments</i>	78	78					78	78
Total cost of program	2,078	1,974	19	32			2,097	2,006

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CANADIAN INTERESTS ABROAD PROGRAM			
GRANTS			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française	95	95	95
Conseil international de langue française (CILF)	30	30	30
Grants in lieu of taxes on Diplomatic and Consular properties in Canada in accordance with terms and conditions approved by the Governor in Council	1,185	835	1,078
International Civil Aviation Organization—Payment toward the annual cost of occupancy in I.C.A.O.'s new headquarters building	1,218	1,218	1,218
International Commission on Radiological Protection	5	5	5
International Committee of the Red Cross	75	75	50
United Nations Association in Canada	55	55	55
United Nations Trust Fund for South Africa	20	20	10
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	23	13	8
<i>Expenditures not required for the current year</i>	2,706	2,346	2,549
<i>Information activities and cultural relations</i>			
Association for Canadian studies in the United States (\$10,000 U.S.)	10	11	10
Atlantic Council of Canada	8	8	8
Canadian-German Society of Hanover (50,000 Deutsche Marks)	20	22	19
Canadian Institute of International Affairs	50	50	50
Centre québécois de relations internationales de l'Université Laval	35	35	35
International Baccalaureat Office	5	5	5
Jeunesses musicales du Canada	35	35	35
Parliamentary Centre for Foreign Affairs and Foreign Trade	30	10	30
	193	176	192
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	78	78	73
Gifts to countries attaining independence and to mark special occasions	2	1	6
	80	79	79
CONTRIBUTIONS			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Agency for Cultural and Technical Cooperation in francophone countries (16,192,000 F.F.)	3,203	3,530	2,407
Centre for Canadian Studies at John Hopkins University	50	35	50
Commonwealth Air Transport Council (CATC) (£ 18,063)	29	36	25
Commonwealth Foundation (£ 224,000)	360	402	337
Commonwealth Secretariat (£ 401,615)	646	912	561
Commonwealth Youth Program (£ 303,772)	488	522	464
*Conférence des ministres de l'Éducation des pays d'expression française	10		9
Conference on Security and Co-operation in Europe (C.S.C.E.) (904,400 Swiss Francs)	361	119	186
Conference on the mutual reduction of forces and armaments and associated measures in central Europe (1,972,412 Austrian Schillings)	111	97	98
Conseil africain et malgache de l'enseignement supérieur (CAMES)	10	12	9
Contribution towards the cost of the organization for economic co-operation and development studies	70	70	69
Customs Co-operation Council (5,756,799 Belgian Francs)	151	179	137
Defence support assistance to Non-NATO countries	440	440	435
Food and Agriculture Organization (\$4,396,275 U.S.)	4,284	4,331	3,373
General Agreement on Tariff and Trade (1,733,323 Swiss Francs)	691	974	697
Inter-American Institute of Agricultural Sciences (\$617,890 U.S.)	602	619	508
Intergovernmental Committee for European Migration (ICEM)	10	10	10
Inter-governmental Maritime Consultative Organization (\$48,950 U.S.)	48	50	48
International Atomic Energy Agency (\$1,535,280 U.S.)	1,496	1,738	1,236
International Civil Aviation Organization (\$575,904 U.S.)	561	578	498
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	85	70	63
International Energy Agency (IEA) (1,599,984 French Francs)	316	334	230
International Labour Organization (\$3,090,112 U.S.)	3,011	3,289*	2,386
**North Atlantic Treaty Organization—Cost of Civil Administration (84,116,756 Belgian Francs)	2,202	3,323	1,045
North Atlantic Treaty Organization—Science Programs (17,980,000 Belgian Francs)	471	318	376
Nuclear Energy Agency of the O.E.C.D.	129	141	139
Organization for Economic Co-operation and Development (11,688,000 French Francs)	2,312	2,426	2,111
Organization for Economic Co-operation and Development—Centre for Education, Research and Innovation (272,968 French Francs)	54	68	54
Pan American Health Organization (\$2,023,808 U.S.)	1,972	1,898	1,629
Participation in activities of the International French-speaking community	240	165	90
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$257,000 U.S.)	250	269	231
Pearson College of the Pacific	3,000	3,000	740
Permanent Court of Arbitration (13,246 Dutch Florins)	5		5
Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	30	27	57

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CONTRIBUTIONS—Concluded			
*Secrétariat exécutif permanent de la Conférence des ministres de la Jeunesse et des Sports des États d'expression française d'Afrique, de Madagascar et de l'Île Maurice (2,940,000 C.F.A.)	12		9
Shastri Institute indo-canadian	60	60	60
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$3,000 U.S.)	3	5	
United Nations Educational, Scientific, and Cultural Organization (\$3,550,255 U.S.)	3,459	3,484	3,403
United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (\$3,256,000 U.S.)	3,173	3,033	2,837
United Nations Organization (\$10,360,000 U.S.)	10,095	13,470	10,219
United Nations Voluntary Fund for the Environment (\$2,500,000 U.S.)	2,436	2,618	1,474
World Health Organization (\$3,980,730 U.S.)	3,879	5,206	4,084
Yale University	35	35	35
McMaster University	9	9	6
Northwestern University	5	5	
Seabed Treaty Review Conference	14	7	
Contribution to defray medical expenses of a foreign visitor	20	19	
International Atomic Energy Agency for international fuel cycle evaluation	88	90	
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française		19	
OTHER CONTRIBUTIONS APPROVED BY THE TREASURY BOARD			
Canadian Association for Latin America		10	
French Association of Canadian Studies		4	
McGill University		10	
United Nations Association in Canada		15	20
Expenditures not required for the current year			61
Increase in Appropriation as per authority granted in Vote 10	50,986	58,081	42,521
	7,804		
	61,769	60,682	45,341
WORLD EXHIBITIONS PROGRAM			
CONTRIBUTIONS			
<i>Future world exhibitions</i>			
Canada's fees for membership in the International Bureau of Exhibitions	8	7	6
	8	7	6
Total department	61,777	60,689	45,347
Canadian International Development Agency			
GRANTS			
<i>Bilateral development assistance</i>			
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	239,645	187,359	104,705
	239,645	187,359	104,705
<i>Multilateral development assistance</i>			
United Nations Development Program	37,000	37,000	29,250
United Nations Children's Fund	8,500	8,500	5,000
International Institute for Tropical Agriculture	1,100	1,100	950
International Rice Research Institute	1,100	1,100	600
International Maize and Wheat Improvement Centre	1,100	1,100	
United Nations Fund for Population Activities	7,000	7,000	5,000
International Planned Parenthood Federation	3,250	3,250	2,750
World Health Organization (Population)	1,300	1,300	1,500
Commonwealth Fund for Technical Cooperation	6,500	6,500	4,350
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,500	1,500	1,650
Development assistance to international development institutions for operations and general programs	12,007	10,229	
International fund for agricultural development	11,000	11,000	
	91,357	89,579	51,050
<i>Food aid assistance</i>			
World Food Program (\$10,000,000 U.S.)	11,500	10,000	
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	249,000	221,519	
	260,500	231,519	
<i>International emergency relief</i>			
Emergency assistance to countries, their agencies and persons in such countries and to international institutions for the alleviation of natural and man-made calamities	2,000	2,000	4,000
	2,000	2,000	4,000
<i>Departmental administration</i>			
Commonwealth scholarships and fellowships	2,200	1,881	
CIDA scholarships to Canadians for studies related to international development assistance	300	235	182
Expenditures not required for the current year			242,971
	2,500	2,116	243,153

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Canadian International Development Agency—Concluded			
CONTRIBUTIONS			
<i>Multilateral development assistance</i>			
Contributions to international development institutions in support of specific development assistance programs and projects	550	168	38,148
	550	168	38,148
<i>Special development assistance</i>			
Canadian University Service Overseas	9,555	9,326	
Canada World Youth	2,800	2,800	
Canadian Executive Service Overseas	1,600	1,400	
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	35,961	29,067	
Contributions to International non-governmental organizations in support of development assistance programs and projects	2,750	1,714	
	755	253	93
Incentives to Canadian private investment in developing countries	53,421	44,560	93
<i>Food aid assistance</i>			
Contribution to Mennonite Central Committee	500	500	
	500	500	
<i>Departmental administration</i>			
Contribution to Italian earthquake reconstruction	1,000	1,000	
	1,000	1,000	
	651,473	558,801	441,149
International Development Research Centre			
GRANTS			
<i>Development research</i>			
Payment to the International Development Research Centre	34,500	34,500	29,700
International Joint Commission			
			15
<i>Expenditures not required for the current year</i>			
	747,750	653,990	516,211
Grand total			

Note: This amount includes a special contribution of \$200 U.S.—\$225 Cdn authorized by the Treasury Board. Expenditures for items A(*) are reflected at item B(**) which resulted from a merger of the former Secretariats.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Development Research Centre	International Joint Commission	Total
(1) Salaries and wages	72,579 75,374 <i>65,603</i>	131 95 <i>93</i>	72,710 75,469 <i>65,696</i>	19,824 19,815 <i>17,693</i>		971 959 <i>820</i>	93,505 96,243 <i>84,209</i>
(1) Other personnel costs	24,098 22,996 <i>21,180</i>	17 17 <i>14</i>	24,115 23,013 <i>21,194</i>	3,130 3,127 <i>2,588</i>		117 117 <i>101</i>	27,362 26,257 <i>23,883</i>
(2) Transportation and communications	29,392 26,142 <i>22,425</i>	5 4 <i>2</i>	29,397 26,146 <i>22,427</i>	3,324 2,985 <i>2,413</i>		311 314 <i>245</i>	33,032 29,445 <i>25,085</i>
(3) Information	2,373 1,942 <i>2,420</i>		2,373 1,942 <i>2,420</i>	208 97 <i>61</i>		200 155 <i>136</i>	2,781 2,194 <i>2,617</i>
(4) Professional and special services	17,154 15,832 <i>14,975</i>	45 11 <i>18</i>	17,199 15,843 <i>14,993</i>	2,173 2,526 <i>2,614</i>		601 426 <i>662</i>	19,973 18,795 <i>18,269</i>
(5) Rentals	19,110 18,334 <i>15,733</i>		19,110 18,334 <i>15,733</i>	520 521 <i>409</i>		185 148 <i>145</i>	19,815 19,003 <i>16,287</i>
(6) Purchased repair and upkeep	6,957 7,878 <i>6,271</i>		6,957 7,878 <i>6,271</i>	118 67 <i>40</i>		7 7 <i>7</i>	7,082 7,952 <i>6,318</i>
(7) Utilities, materials and supplies	10,711 9,824 <i>8,620</i>	2	10,713 9,824 <i>8,620</i>	554 654 <i>588</i>		40 44 <i>40</i>	11,307 10,522 <i>9,248</i>
(8) Construction and acquisition of land, buildings and equipment	17,496 13,891 <i>16,496</i>		17,496 13,891 <i>16,496</i>	73 17 <i>84</i>			17,569 13,908 <i>16,580</i>
(9) Construction and acquisition of machinery and equipment	13,065 12,869 <i>11,474</i>		13,065 12,869 <i>11,474</i>	225 189 <i>37</i>		19 32 <i>25</i>	13,309 13,090 <i>11,536</i>
(10) Grants, contributions and other transfer payments	61,769 60,682 <i>45,341</i>	8 7 <i>6</i>	61,777 60,689 <i>45,347</i>	651,473 558,801 <i>441,149</i>	34,500 34,500 <i>29,700</i>		747,750 653,990 <i>516,211</i>
(12) All other expenditures	903 2,383 <i>861</i>		903 2,383 <i>861</i>	231,893 231,911 <i>21</i>		11 7 <i>12</i>	232,807 234,301 <i>894</i>
(1-12) Total	275,607 268,147 <i>231,399</i>	208 134 <i>133</i>	275,815 268,281 <i>231,532</i>	913,515 820,710 <i>467,697</i>	34,500 34,500 <i>29,700</i>	2,462 2,209 <i>2,208</i>	1,226,292 1,125,700 <i>731,137</i>
(13) Less: receipts and revenues credited to the vote	91 40 <i>76</i>		91 40 <i>76</i>				91 40 <i>76</i>
Total net expenditures	275,516 268,107 <i>231,323</i>	208 134 <i>133</i>	275,724 268,241 <i>231,456</i>	913,515 820,710 <i>467,697</i>	34,500 34,500 <i>29,700</i>	2,462 2,209 <i>2,208</i>	1,226,201 1,125,660 <i>731,061</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	195,634 30	192,886 36
B Refunds of previous years' expenditure.....	1,214,387 17	1,940,342 25
C Services and service fees	63,658 14	55,311 44
D Proceeds from sales	953 55	564 54
E Privileges, licences and permits	698,634 87	613,467 24
F Miscellaneous	588,635 62	458,799 94
Total	2,761,903 65	3,261,371 77

Details

	1977-78
A Return on investments: United Nations Bonds interest received at the end of the sixteenth year \$63,126; interest on loans to employees \$132,508;	195,634
B Refunds of previous years' expenditure: Canada's share of surplus derived from prior year contributions to Commonwealth Secretariat \$35,982; International Civil Aviation Organization \$21,872; Organization for Economic Cooperation and Development \$158,868; Conference on International Economic Cooperation \$27,636; distressed Canadians' accounts receivable \$26,945; miscellaneous accounts receivable \$250,314; overpayment for services rendered by British Consulate, Malaga, Spain \$11,036; reimbursement of salary and allowances for personnel on secondment \$23,947; rent deposits \$27,332; transportation for air disaster victims; Zaire \$15,944; value added tax refunded by Government of Austria \$121,708, by Government of France \$31,782; sundries \$461,021	1,214,387
C Services and service fees; consular service fees \$63,658	63,658
D Proceeds from sales: sundries \$954	954
E Privileges, licenses and permits: rental of staff accommodations \$664,631; rental of Crown-held automobiles \$34,004 ..	698,635
F Miscellaneous: services rendered by the department on behalf of the passport office \$466,291; superannuation contributions by the diplomatic service \$8,301; sundries \$114,044 ..	588,636
Total	2,761,904

Canadian International Development Agency

Comparative Summary

	1977-78	1976-77
	\$	\$
Non-Tax Revenue—		
A Return on investments	1,934,840 62	1,415,275 30
B Refunds of previous years' expenditure.....	2,690,082 74	287,742 19
C Services and service fees	208,911 99	297,280 73
D Miscellaneous	41,660 14	75,343 63
Total	4,875,495 49	2,075,641 85

Details

Non-Tax Revenue—		
A Return on investments: Interest realized from loans to developing countries	1,921,976	
Other	12,864	
		1,934,840
B Refund of previous years' expenditure.....		2,690,083
C Services and service fees: Services and commitment charges on loans to developing countries		208,912
D Miscellaneous		41,660
Total		4,875,495

International Joint Commission

Comparative Summary

	1977-78	1976-77
	\$	\$
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	15 50	600 00
B Miscellaneous	280,507 32	307,278 08
Total	280,522 82	307 878 08

Details

Non-Tax Revenue—		
A Refund of previous years expenditure		16
B Miscellaneous. U.S. share of expenditures of regional office Windsor		280,507
Total		280,523

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
Department	\$	\$	\$	\$	\$	\$	\$
CANADIAN INTEREST ABROAD PROGRAM							
L18a To increase from \$8,500,000 to \$14,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954; additional amount required.....		11,872,687	11,872,687	806,599		11,066,088	420,869
L19b To increase from \$2,500,000 to \$2,800,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971; additional amount required.....	300,000	650,803	950,803	20,616		930,187	95,731
	300,000	12,523,490	12,823,490	827,215		11,996,275	516,600
Canadian International Development Agency							
L35 Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries and international development institutions for international development assistance	411,723,000		411,723,000	273,276,051	138,446,949		252,762,238
L36a To authorize the purchase in the current and subsequent fiscal years of an additional amount of 2,593 paid-in and 23,340 callable shares of stock of the Asian Development Bank's 2nd replenishment as a member thereof, for the amount of \$259,330,000 U.S. of the weight and fineness in effect on January 31, 1966, including authority to pay in respect of the paid-in shares \$25,930,000 U.S. in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of September 1977, which is \$33,595,424	1	542,695,186	542,695,187			542,695,187	50,162,408
Stat Purchase of paid-in shares of the Asian Development Bank (External Affairs Vote L40, Appropriation Act No. 3, 1970	9,276,734	(9,276,734)		9,276,734		(9,276,734)	
	9,276,735	533,418,451	542,695,187	9,276,734		533,418,453	50,162,408
L36b Extended the purposes of Loans, Investments and Advances Vote L36a, Appropriation Act No. 4, 1969, to authorize the purchase in the current and subsequent fiscal years of an additional 3,477 callable shares of stock of the Caribbean Development Bank, being Canada's additional subscription as a member thereof, for the amount of \$17,385,000 in terms of United States dollars of the weight and fineness in effect September 1, 1969, including authority for the issue in the current and subsequent fiscal years to the Bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements of the Bank, of non-interest-bearing non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated as of October 1, 1974, which is		31,475,079	31,475,079			31,475,079	
Stat Purchase of paid in shares of the Caribbean Development Bank.....	855,180	(855,180)		855,180		(855,180)	
	855,180	30,619,899	31,475,079	855,180		30,619,899	

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Concluded

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Canadian International Development Agency—Concluded							
L37a To authorize the purchase in the current and subsequent fiscal years of an additional amount of 5,050 callable shares of stock of the Inter-American Development Bank's 4th capital increase as a member thereof, for the amount of \$50,500,000 U.S. of the weight and fineness in effect January 1, 1959, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of September 1977 which is \$65,367,518	1	569,457,442	569,457,443			569,457,443	6,355,306
Stat Purchase of paid-in shares of the Inter-American Development Bank (External Affairs Vote L36a, Appropriation Act No. 4, 1975)....	15,931,015 15,931,016	(15,931,015) 553,526,427	569,457,443	15,931,015 15,931,015		(15,931,015) 553,526,428	6,355,306
	437,785,931	1,117,564,778	1,555,350,709	299,338,980	138,446,949	1,117,564,780	309,279,952
Total	438,085,931	1,130,088,268	1,568,174,199	300,166,195	138,446,949	1,129,561,055	309,796,552

Appendix 1

Passport Office Revolving Fund

(Authorized by Vote L22(b) Appropriation Act No. 1, 1969, 1968-69, c. 23 as amended)

Ottawa, Ontario
July 20, 1978THE HONOURABLE DON C. JAMIESON, P.C., M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Passport Office Revolving Fund as at March 31, 1978 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Deputy Auditor General
for the Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash on hand and on deposit with the Receiver General (Note 2)	2,541,578	1,430,918	Accounts payable and accrued liabilities	919,260	295,778
Accounts receivable	39,407	32,631	Unearned fees	143,040	190,752
Inventories			Accrued vacation pay	117,091	96,312
Materials and supplies	263,104	196,991	Provision for retroactive salary increases	81,369	17,132
Passports-in-process	80,651	91,888	Advances from Canada due within one year	45,722	49,144
Prepaid expenses	14,341	7,782		1,306,482	649,118
	2,939,081	1,760,210	Advances from Canada (Note 3)	148,383	194,105
Fixed			Provision for employee termination benefits	401,053	365,463
Equipment	524,359	505,559		1,855,918	1,208,686
Furniture	251,408	235,713	EQUITY OF CANADA		
	775,767	741,272	Contributed capital	212,153	212,153
Less: accumulated depreciation	387,116	306,073	Retained earnings	1,271,195	786,288
	388,651	435,199			
Leasehold improvement less amounts amortized	11,534	11,718			
	400,185	446,917		1,483,348	998,441
	3,339,266	2,207,127		3,339,266	2,207,127

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. E. CARTER
Financial Management Officer

Approved:

A. E. GOTLIEB
Under Secretary of State for External Affairs

Appendix 1—Concluded

Passport Office Revolving Fund—Concluded

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Revenue		
Fees earned	9,169,770	8,321,834
Miscellaneous revenue	501	854
	9,170,271	8,322,688
Expense		
Salaries and employee benefits	5,303,294	4,384,146
Passport materials and application forms	1,011,751	764,001
Accommodation	707,032	673,526
Postal services and postage	435,792	290,734
Passport operations at posts abroad	413,607	375,680
Professional and special services	231,847	230,019
Printing, stationery and supplies	211,389	201,352
Telecommunications	149,793	222,269
Depreciation and amortization	84,385	79,991
Travel and removal	45,714	37,547
Freight, express and cartage	35,035	40,105
Repair and replacement of office furniture and equipment	22,733	27,452
Interest	20,595	20,929
Information	1,160	27,044
	8,674,127	7,374,795
Add: Passports in process at beginning of the year	91,888	137,569
	8,766,015	7,512,364
Less: Passports in process at end of the year	80,651	91,888
	8,685,364	7,420,476
Net income for the year	484,907	902,212
Retained earnings (deficit) at beginning of the year	786,288	(115,924)
Retained earnings at end of the year	1,271,195	786,288

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Operations		
Net income for the year	484,907	902,212
Add: Charges not requiring an outlay of funds		
Depreciation and amortization	84,385	79,991
Provision for employee termination benefits	47,303	84,074
Loss on disposal of fixed assets	71	
	616,666	1,066,277
Advances from Canada		40,187
	616,666	1,106,464
Funds applied		
Acquisition of fixed assets	37,724	94,070
Reduction in long-term advances from Canada	45,722	49,144
Reduction in provision for employee termination benefits	11,713	20,784
	95,159	163,998
Increase in working capital	521,507	942,466
Working capital at beginning of the year	1,111,092	168,626
Working capital at end of the year	1,632,599	1,111,092

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS
AS AT MARCH 31, 1978

	1978	1977
	\$	\$
Balance on deposit with Receiver General per balance sheet	2,541,578	1,430,918
Add: Cash received after March 31, 1978	16,191	
	2,557,769	1,430,918
Less: Payments made after March 31, 1978 recorded in the Consolidated Revenue Fund at that date	762,883	109,210
Petty cash funds	1,220	1,200
	764,103	110,410
Balance on deposit with Receiver General per Public Accounts	1,793,666	1,320,508

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objective

The Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The authority granted by Parliament was amended by Vote L19(d), Appropriation Act No. 1, 1975 to allow the Passport Office Revolving Fund to draw out of the Consolidated Revenue Fund a maximum amount of \$900,000 as working capital. Effective 1975-76 the Treasury Board gave to the Fund the authority to accumulate surpluses and carry over deficits.

2. Accounting policies

Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

Fixed assets

Fixed assets are carried at cost. Leasehold improvements are amortized on the straight line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other equipment	10 years

3. Cash on hand or on deposit with Receiver General

In accordance with Treasury Board regulations for revolving funds, the Fund sets aside every year amounts equal to depreciation which are restricted to either financing replacements, acquisitions and major renovations or repaying advances from Canada. As at March 31, 1978, \$7,333 of the cash is restricted compared to \$20,882 in 1977.

4. Advances from Canada

The advances from Canada were made solely for the acquisition of fixed assets and the minimum amount repayable in a given year is equal to the amount of yearly depreciation taken on the assets so acquired. The interest rates which are determined by the Minister of Finance for long-term borrowing, vary from 7.1325% to 9.375%. These advances are granted for a period of time varying from 5 to 16 years and are repayable up until 1992.

5. Long-term leases

The Passport Office occupies space at eight locations under long-term leases which expire between March 31, 1978 and December 31, 1981. The annual rental is approximately \$732,000.

6. Comparative figures

The presentation of the prior year's comparative figures has been amended to conform to the current year's format.

Appendix 2

International Development Research Centre

(Established by the International Development Research Centre Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
May 20, 1978

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE HONOURABLE DON C. JAMIESON, P.C., M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.

I have examined the balance sheet of the International Development Research Centre as at March 31, 1978, and the statements of operations and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the International Development Research Centre as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES AND EQUITY	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash	142,986	43,021	Accounts payable and accrued liabilities		
Bank term deposits and accrued interest	3,173,732	4,383,344	Projects	2,450,734	1,760,222
Short-term deposits and accrued interest	4,686,241	797,751	Others	497,476	73,467
Accounts receivable	145,295	96,760	Accrued annual and other leave benefits	1,105,132	961,218
Staff travel advances	122,370	58,887	Funds provided for special projects (Note 3)	370,354	103,123
Prepaid expenses	154,459	111,924			
	8,425,083	5,491,687	Provision for employee termination benefits	4,423,696	2,898,030
Recoverable deposits	71,288	50,762	Equity of Canada	1,414,736	1,062,352
Fixed				2,772,026	1,697,970
Residence, less accumulated depreciation					
\$14,990 (1977—\$10,854)	114,087	115,903			
	8,610,458	5,658,352			
				8,610,458	5,658,352

The accompanying notes are an integral part of the financial statements.

Approved:

R. J. AUDET
Treasurer

IVAN L. HEAD
President

Appendix 2—Concluded

International Development Research Centre—Concluded

STATEMENT OF OPERATIONS AND EQUITY
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Expenditure		
Programs		
Agriculture, Food and Nutrition Sciences	8,373,867	10,623,958
Social Sciences and Human Resources	7,349,429	6,524,552
Information Sciences	4,997,006	4,438,876
Health Sciences	4,547,939	4,725,519
External Liaison and Relations	2,921,455	2,318,248
Special Governing Board Activities	54,133	49,123
Special Projects	4,050,684	2,885,045
	32,294,513	31,565,321
Program related expenditures—Publications ..	1,261,960	838,340
	33,556,473	32,403,661
Administration		
Salaries, allowances and benefits	2,477,110	2,227,025
Office rent and accommodation	987,088	728,722
Communications	337,359	244,382
Staff travel and relocation	220,858	147,572
Professional and special services	214,767	152,097
Governors' meetings, honoraria and travel	138,051	140,816
Office supplies	104,719	94,681
Printing and duplicating	88,603	70,635
Insurance	73,625	53,171
Furniture and equipment	42,695	17,950
Sundry	91,396	99,891
	4,776,271	3,976,942
Costs of Operations	38,332,744	36,380,603
Funds provided by		
Grant received pursuant to External Affairs		
Vote 40	34,500,000	29,700,000
CIDA for special projects	144,248	1,592,256
Others for special projects	3,908,232	1,241,969
Interest and other income	854,320	2,000,337
	39,406,800	34,534,562
Transferred to Equity of Canada	1,074,056	(1,846,041)
Balance at beginning of the year	1,697,970	3,544,011
Balance at end of the year	2,772,026	1,697,970

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Amounts from		
External Affairs Vote 40	\$34,500,000	\$29,700,000
Special projects—CIDA	144,248	1,592,256
—Others	3,908,232	1,241,969
Interest and other income	854,320	2,000,337
Increase in provision for employee termination benefits	352,383	417,726
	39,759,183	34,952,288
Funds applied		
Expenditures		
Programs	33,556,473	32,403,661
Administration	4,776,271	3,976,942
Less: Depreciation not requiring an outlay of funds	(4,136)	(4,070)
	38,328,608	36,376,533
Increase in recoverable deposits	20,526	4,638
Addition to fixed assets	2,319	
	38,351,453	36,381,171
Increase (decrease) in working capital	1,407,730	(1,428,883)
Working capital at beginning of the year	2,593,657	4,022,540
Working capital at end of the year	4,001,387	2,593,657

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives of the Centre

The objectives of the Centre are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The Centre follows the accrual basis of accounting to record revenue and expenditure.

Foreign exchange

Centre funds held in foreign currency accounts as at March 31, 1978 have been converted into Canadian dollars at the rate of exchange in effect at the end of the year.

Fixed assets

The Centre's Canadian residence is recorded at cost and is depreciated on a straight line basis at 4% per annum. Furniture, equipment and leasehold improvements are expensed in the year of acquisition.

3. Special projects

The Centre has entered into agreements with various donor agencies whereby the Centre has assumed responsibility for project management on their behalf. As at March 31, 1978, the Centre has commitments totalling \$452,257 which will be met by funds provided under such agreements. The Centre records these funds in the Statement of Operations and Equity at the time the related project expenses are incurred. Funds received in excess of project expenditures incurred are reflected in current liabilities.

4. Contractual Commitments and Contingent Liabilities

Project grants

Subject to funds being provided by Parliament, the Centre is committed to make contributions totalling \$31,617,416 against approved projects during the next four years.

The Centre has also submitted formal offers to prospective recipients totalling \$4,675,177 and is awaiting acceptance of these offers.

Leases

The Centre has entered into various lease arrangements for office premises, in Canada as well as in various other countries, for its regional offices, expatriate staff and project advisory personnel. The total liability under such lease arrangements in effect as of March 31, 1978 amounts to \$3,454,594 with \$1,106,329 representing lease costs for the next fiscal period.

SECTION 7

1977-78 PUBLIC ACCOUNTS

Finance

Department
Anti-Inflation Board
Auditor General
Insurance
Tariff Board

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	7.4
Total cost of programs	7.6
Programs by activity	7.7
Grants, contributions and other transfer payments	7.9
Net expenditure by program and standard object	7.10
Revenue	7.12
Non-budgetary appropriations and net payments for loans, investments and advances	7.14
Appendix	7.16

FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

- To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

MUNICIPAL GRANTS PROGRAM

- Provision of grants to municipalities in lieu of taxes on federal government property.

PUBLIC DEBT PROGRAM

- The provision of funds for the interest and discount and commissions of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other existing and proposed statutory authorities.

CONTRACTING-OUT PAYMENTS PROGRAM

- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.

GUARANTEED LOANS PROGRAM

- The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Business Loans Act and Fisheries Improvement Loans Act.

ANTI-DUMPING TRIBUNAL PROGRAM

- To determine whether dumping of goods causes material injury to Canadian industry.

WINTER CAPITAL PROJECTS FUND PROGRAM

- The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

Anti-Inflation Board

Objective

- To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

Auditor General

Objective

- To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

Note: In 1977-78, expenditures in respect of the Anti-Inflation Board were transferred to this Department from the Department of Consumer and Corporate Affairs.

In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued.

For comparative purposes the 1976-77 figures for Insurance have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures	Appropriations	Expenditures		
	\$	\$	\$	\$	\$	\$
Department						
FINANCIAL AND ECONOMIC POLICIES PROGRAM						
1	Program expenditures, including administration of the Guaranteed Loans Acts and the Office of the Inspector General of Banks and authority to spend revenue received during the year					
						\$19,883,000 00
1a	To extend the purposes of Finance Vote 1, Appropriation Act No. 3, 1977, to authorize the payment in the amount of \$55,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; and to provide a further amount of					
						55,000 00
	Transfer from Treasury Board Vote 5 contingencies					
						259,300 00
		20,197,300 00	19,423,570 97		773,729 03	17,480,527 21
5	To authorize the Minister of Finance in accordance with terms and conditions approved by the Governor in Council to guarantee loans made by the International Development Association up to a total amount not exceeding \$92,012,400					
		1 00			1 00	
Stat.	Minister of Finance—Salary and motor car allowance	21,999 84	21,999 84			21,999 84
Stat.	Payment of liabilities previously transferred to revenue	151,687 82	151,687 82			122,470 86
Stat.	Contributions to employee benefit plans	1,733,000 00	1,733,000 00			1,494,000 00
Stat.	Refunds of amounts credited to revenue in previous years	11,038 83	11,038 83			92 71
Stat.	Federal Court awards	2,660 60	2,660 60			2,660 60
	<i>Expenditures from appropriations not required for 1977-78</i>					
		22,117,688 09	21,343,958 06		773,730 03	20,313,251 14
MUNICIPAL GRANTS PROGRAM						
15	Grants to municipalities in accordance with the Municipal Grants Act and, subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development or redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property, and grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities					
						\$ 111,500,000 00
15b	.....				
						12,000,000 00
		123,500,000 00	123,496,356 15		3,643 85	92,999,163 56
PUBLIC DEBT PROGRAM						
Stat.	Interest, bond discount, premiums and commissions (R.S. c. F-10)	5,540,688,496 66	5,540,688,496 66			4,714,232,780 37
Stat.	Servicing Costs and costs of issuing new loans (R.S. c. F-10)	9,635,393 73	9,635,393 73			6,609,288 45
		5,550,323,890 39	5,550,323,890 39			4,720,842,068 82
PREMIUM, DISCOUNT AND EXCHANGE						
	<i>Expenditures from appropriations not required for 1977-78</i>					
						281,451 38
FISCAL TRANSFER PAYMENTS PROGRAM						
Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6), and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and other statutory authority					
		3,079,906,303 95	3,079,906,303 95			3,074,140,181 19
Stat.	payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	46,123,476 00	46,123,476 00			38,700,689 00
		3,126,029,779 95	3,126,029,779 95			3,112,840,870 19
CONTRACTING-OUT PAYMENTS PROGRAM						
Stat.	Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.s. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.s. c. F-6)					
		339,764,771 00	339,764,771 00			243,148,336 62

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78		1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations		Expenditures			
	\$		\$		\$	\$
Department—Concluded						
GUARANTEED LOANS PROGRAM						
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)	68,593,189 62		68,593,189 62			58,599,556 42
ANTI-DUMPING TRIBUNAL PROGRAM						
20 Program expenditures	\$ 636,000 00					
20a	214,000 00					
Transfer from Treasury Board Vote 5 contingencies	21,400 00					
	871,400 00		838,600 87		32,799 13	541,113 85
Stat. Contributions to employee benefit plans	61,000 00		61,000 00			60,000 00
	932,400 00		899,600 87		32,799 13	601,113 85
SPECIAL PROGRAM						
21a Contributions to the Provinces of Manitoba and Quebec amounting to \$1,600,000 and \$8,000,000 respectively, for assistance in meeting costs relating to floods in 1976	\$ 9,600,000 00					
21b Contributions to the Provinces of Manitoba, Alberta and Saskatchewan amounting to \$500,000, \$846,073 and \$51,261 respectively, for assistance in meeting costs relating to floods in 1974 and 1976	1,397,334 00					
	10,997,334 00		10,997,334 00			
WINTER CAPITAL PROJECTS FUND PROGRAM						
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	7,140,911 33		7,140,911 33			33,313,822 53
	9,249,399,964 38		9,248,589,791 37		810,173 01	8,282,939,634 51
Anti-Inflation Board						
25 Program expenditure	\$ 21,669,000 00					
Transfer from Treasury Board Vote 15 public service bilingualism	124,000 00					
	21,793,000 00		21,012,849 01		780,150 99	21,965,405 76
Stat. Contributions to employee benefit plans	1,453,000 00		1,453,000 00			847,000 00
	23,246,000 00		22,465,849 01		780,150 99	22,812,405 76
Auditor General						
30 Program expenditures	\$ 19,008,300 00					
30a	1,025,000 00					
	20,033,300 00		19,379,625 71		653,674 29	13,072,740 48
Stat. Salary of the Auditor General	60,281 74		60,281 74			57,963 16
Stat. Contributions to employee benefit plans	1,280,000 00		1,280,000 00			1,004,000 00
	21,373,581 74		20,719,907 45		653,674 29	14,134,703 64
Insurance						
35 Program expenditures	5,020,000 00		4,764,650 06		255,349 94	4,162,903 43
Stat. Civil Service insurance actuarial liability adjustment	410,140 49		410,140 49			442,380 40
Stat. Contributions to employee benefit plans	523,000 00		523,000 00			431,000 00
	5,953,140 49		5,697,790 55		255,349 94	5,036,283 83
Tariff Board						
40 Program expenditures	896,000 00		780,878 84		115,121 16	679,877 96
Stat. Salaries of the members of the Tariff Board (R.S. c. T-1)	276,896 03		276,896 03			224,464 38
Stat. Contributions to employees benefit plans	130,000 00		130,000 00			105,000 00
	1,302,896 03		1,187,774 87		115,121 16	1,009,342 34
Total	9,301,275,582 64		9,298,661,113 25		2,614,469 39	8,325,932,370 08

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net Expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department					
FINANCIAL AND ECONOMIC POLICIES	1977-78	21,344	35,582	1,612	(12,626)
	1976-77	20,313	26,788	1,704	(4,771)
MUNICIPAL GRANTS	1977-78	123,496	8,489		115,007
	1976-77	92,999	7,576		85,423
PUBLIC DEBT	1977-78	5,550,324	1,254,929		4,295,395
	1976-77	4,720,842	1,229,275		3,491,567
PREMIUM, DISCOUNT AND EXCHANGE	1977-78		170,519		(170,519)
	1976-77	282			282
FISCAL TRANSFER PAYMENTS	1977-78	3,126,030			3,126,030
	1976-77	3,112,841			3,112,841
CONTRACTING-OUT PAYMENTS	1977-78	339,765			339,765
	1976-77	243,148			243,148
GUARANTEED LOANS	1977-78	68,593	7,283		61,310
	1976-77	58,600	11,271		47,329
ANTI-DUMPING TRIBUNAL	1977-78	900		57	957
	1976-77	601		48	649
SPECIAL	1977-78	10,997			10,997
	1976-77				
WINTER CAPITAL PROJECTS FUND	1977-78	7,141			7,141
	1976-77	33,314			33,314
Total department	1977-78	9,248,590	1,476,802	1,669	7,773,457
	1976-77	8,282,940	1,274,910	1,752	7,009,782
Anti-Inflation Board	1977-78	22,466	44	1,032	23,454
	1976-77	22,812	28	950	23,734
Auditor General	1977-78	20,720	108	1,068	21,680
	1976-77	14,135	144	554	14,545
Insurance	1977-78	5,698	4,365 ^(a)	709	2,042
	1976-77	5,036*	3,956 ^{(b)*}	636	1,716
Tariff Board	1977-78	1,188		138	1,326
	1976-77	1,009		124	1,133
Grand total	1977-78	9,298,662	1,481,319	4,616	7,821,959
	1976-77	8,325,932	1,279,038	4,016	7,050,910

^(a) Does not include tax on insurance premiums of \$1,032.^(b) Does not include tax on insurance premiums of \$749.

* Amends reporting in the previous year's Public Accounts.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	7,491	7,925	222	393	55	55	7,768	8,373
Operations	14,898	14,441					14,898	14,441
Contributions to employee benefit plans	1,733	1,733					1,733	1,733
	24,122	24,099	222	393	55	55	24,399	24,547
	2,706	3,203					2,706	3,203
<i>Less: receipts and revenues credited to the vote</i>								
	21,416	20,896	222	393	55	55	21,693	21,344
<i>Less: receipts credited to revenue</i>	720	35,582					720	35,582
<i>Add: services provided by other departments</i>	1,612	1,612					1,612	1,612
Total cost of program	22,308	(13,074)	222	393	55	55	22,585	(12,626)
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					118,000	118,000	118,000	118,000
Grants to provinces in respect of federal property					5,500	5,496	5,500	5,496
					123,500	123,496	123,500	123,496
<i>Less: receipts credited to revenue</i>						8,489		8,489
Total cost of program					123,500	115,007	123,500	115,007
PUBLIC DEBT PROGRAM								
Interest, bond discount, premiums and commissions								
Interest on unmatured debt (including treasury bills)	4,107,926	4,107,926					4,107,926	4,107,926
Interest on other liabilities	1,365,339	1,365,339					1,365,339	1,365,339
Bond discount, premiums and commissions	67,424	67,424					67,424	67,424
Servicing costs and costs of issuing new loans	9,635	9,635					9,635	9,635
	5,550,324	5,550,324					5,550,324	5,550,324
	1,254,929	1,254,929					1,254,929	1,254,929
<i>Less: receipts credited to revenue</i>								
Total cost of program	4,295,395	4,295,395					4,295,395	4,295,395
PREMIUM DISCOUNT AND EXCHANGE								
<i>Less: receipts credited to revenue</i>		(170,519)						(170,519)
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other existing and proposed Statutory Authority)					34,076	34,076	34,076	34,076
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act					2,999,182	2,999,182	2,999,182	2,999,182
Payments to the provinces as provided under the Federal-Provincial Fiscal Arrangements and Established Programs Act 1977					46,649	46,649	46,649	46,649
Payments to the provinces under the Public Utilities Income Tax Transfer Act					46,123	46,123	46,123	46,123
Total cost of program					3,126,030	3,126,030	3,126,030	3,126,030
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964					339,765	339,765	339,765	339,765
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					68,593	68,593	68,593	68,593
<i>Less: receipts credited to revenue</i>					7,283	7,283	7,283	7,283
Total cost of Program					61,310	61,310	61,310	61,310
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal	932	888	12				932	900
<i>Add: services provided by other departments</i>	57	57					57	57
Total cost of program	989	945	12				989	957
SPECIAL PROGRAM								
Special program					10,997	10,997	10,997	10,997

Programs by Activity—Concluded

(in thousands of dollars)

Department—Concluded**WINTER CAPITAL PROJECTS FUND PROGRAM**

Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973

Anti-Inflation Board

Anti-Inflation Board 23,090 22,456 150 10 23,240 22,466
 Less: receipts credited to revenue 44
 Add: services provided by other departments 1,032 1,032 1,032 1,032
 Total cost of program 24,122 23,444 150 10 24,272 23,454

Auditor General

Government audits 18,058 17,258 443 337 18,501 17,595
 Other audits 509 575 509 576
 Administration 2,180 2,375 184 174 2,364 2,549
 20,747 20,208 627 512 21,374 20,720
 Less: receipts credited to revenue 152 108 152 108
 Add: services provided by other departments 1,346 1,068 1,346 1,068
 Total cost of program 21,941 21,168 627 512 22,568 21,680

Insurance

Administration 819 716 19 11 838 727
 Supervision of companies 3,746 3,578 3,746 3,578
 Actuarial and other services 436 460 436 460
 Contributions to employee benefit plans 523 523 523 523
 Stat. Civil service insurance actuarial liability adjustment 410 410 410 410
 5,934 5,687 19 11 5,953 5,698
 Less: receipts credited to revenue 4,559 4,354 10 11 4,569 4,365
 Add: services provided by other departments 691 709 691 709
 Total cost of program 2,066 2,042 9 2,075 2,042

Tariff Board

Appeals 302 261 302 261
 References 691 654 691 654
 Administration 180 138 180 143
 Contributions to employee benefit plans 130 130 130 130
 1,303 1,183 1,303 1,188
 Add: services provided by other departments 138 138 138 138
 Total cost of program 1,441 1,321 5 1,441 1,326

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
					7,141	7,141	7,141	7,141
Anti-Inflation Board								
Anti-Inflation Board	23,090	22,456	150	10			23,240	22,466
Less: receipts credited to revenue		44						44
Add: services provided by other departments	1,032	1,032					1,032	1,032
Total cost of program	24,122	23,444	150	10			24,272	23,454
Auditor General								
Government audits	18,058	17,258	443	337			18,501	17,595
Other audits	509	575		1			509	576
Administration	2,180	2,375	184	174			2,364	2,549
	20,747	20,208	627	512			21,374	20,720
Less: receipts credited to revenue		152						152
Add: services provided by other departments	1,346	1,068					1,346	1,068
Total cost of program	21,941	21,168	627	512			22,568	21,680
Insurance								
Administration	819	716	19	11			838	727
Supervision of companies	3,746	3,578					3,746	3,578
Actuarial and other services	436	460					436	460
Contributions to employee benefit plans	523	523					523	523
Stat. Civil service insurance actuarial liability adjustment	410	410					410	410
	5,934	5,687	19	11			5,953	5,698
Less: receipts credited to revenue		4,559	10	11				4,569
Add: services provided by other departments	691	709					691	709
Total cost of program	2,066	2,042	9				2,075	2,042
Tariff Board								
Appeals	302	261					302	261
References	691	654					691	654
Administration	180	138		5			180	143
Contributions to employee benefit plans	130	130					130	130
	1,303	1,183		5			1,303	1,188
Add: services provided by other departments	138	138					138	138
Total cost of program	1,441	1,321		5			1,441	1,326

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1977-78	1977-78	1976-77
	Appropriations	Expenditures	Expenditures
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
CONTRIBUTIONS			
<i>Administration</i>			
Payment to the Foreign Claims Fund	55	55	47
	55	55	47
MUNICIPAL GRANTS PROGRAM			
GRANTS			
Grants to municipalities in accordance with the Municipal Grants Act	118,000	118,000	89,599
Grants to provinces in respect of federal property	5,500	5,496	3,400
	123,500	123,496	92,999
FISCAL TRANSFER PAYMENTS PROGRAM			
<i>Transfer payments</i>			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	34,076	34,076	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	3,045,831	3,045,831	3,040,332
Payments to provinces under the Public Utilities Income Tax Act	46,123	46,123	38,701
	3,126,030	3,126,030	3,112,841
CONTRACTING-OUT PAYMENTS PROGRAM			
GRANTS, CONTRIBUTIONS AND OTHER TRANSFER PAYMENTS			
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964	339,765	339,765	243,148
	339,765	339,765	243,148
GUARANTEED LOANS PROGRAM			
GRANTS, CONTRIBUTIONS AND OTHER TRANSFER PAYMENTS			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	68,593	68,593	58,600
	68,593	68,593	58,600
SPECIAL PROGRAM			
GRANTS, CONTRIBUTIONS AND OTHER TRANSFER PAYMENTS			
Contributions to provinces for assistance relating to floods in 1976	9,600	9,600	
Contributions to provinces for assistance relating to floods in 1974 and 1976	1,397	1,397	
	10,997	10,997	
WINTER CAPITAL PROJECTS FUND PROGRAM			
GRANTS			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	7,141	7,141	33,314
	7,141	7,141	33,314
Total	3,676,081	3,676,077	3,540,949

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Premium Discount and Exchange	Fiscal Transfer Payments Program
(1) Salaries and wages	14,940 14,484 <i>13,269</i>				
(1) Other personnel costs	1,735 1,735 <i>1,496</i>				
(2) Transportation and communications	1,596 1,701 <i>1,311</i>				
(3) Information	395 140 <i>1,367</i>				
(4) Professional and special services	4,379 4,481 <i>3,558</i>				
(5) Rentals	453 370 <i>419</i>				
(6) Purchased repair and upkeep	253 529 <i>342</i>				
(7) Utilities, materials and supplies	597 490 <i>562</i>				
(8) Construction and acquisition of land, buildings and equipment					
(9) Construction and acquisition of machinery and equipment	222 393 <i>155</i>				
(10) Grants, contributions and other transfer payments	55 55 <i>47</i>	123,500 123,496 <i>92,999</i>			3,126,030 3,126,030 <i>3,112,841</i>
(11) Public debt charges			5,550,324 5,550,324 <i>4,720,842</i>		
(12) All other expenditures	199 169 <i>170</i>			282	
(1-12) Total	24,824 24,547 <i>22,696</i>	123,500 123,496 <i>92,999</i>	5,550,324 5,550,324 <i>4,720,842</i>	282	3,126,030 3,126,030 <i>3,112,841</i>
(13) Less: receipts and revenues credited to the vote	2,706 3,203 <i>2,383</i>				
Total net expenditures	22,118 21,344 <i>20,313</i>	123,500 123,496 <i>92,999</i>	5,550,324 5,550,324 <i>4,720,842</i>	282	3,126,030 3,126,030 <i>3,112,841</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

* Amends reporting in the previous year's Public Accounts.

Contracting- Out Payments Program	Guaranteed Loans Program	Anti- Dumping Tribunal Program	Social Program	Winter Capital Projects Fund Program	Total Department	Anti- Inflation Board	Auditor General	Insurance	Tariff Board	Total
		694			15,634	12,085	10,649	4,343	1,022	43,733
		674			15,158	12,996	9,731	4,094	917	42,896
		433			13,702	11,549	8,787	3,590	798	38,426
		61			1,796	1,571	1,313	933	130	5,743
		61			1,796	1,453	1,323	933	130	5,635
		60			1,556	847	1,029	873	105	4,410
		52			1,648	1,322	976	190	34	4,170
		36			1,737	1,082	855	211	27	3,912
		18			1,329	1,404	773	189	18	3,713
					395	1,150	88	110	31	1,774
					140	527	55	115	43	880
					1,367	762	73	54	3	2,259
		75			4,454	5,775	7,417	273	35	17,954
		79			4,560	5,679	7,822	239	36	18,336
		60			3,618	6,867	2,897	226	45	13,653
		25			478	312	80	9	18	897
		33			403	267	118	20	15	823
		21			440	272	82	7	13	814
					253	225	12	7	7	504
					529	51	27	6	2	615
					342	234	41	7	7	631
		25			622	650	175	68	25	1,540
		5			495	401	270	68	11	1,245
		7			569	652	192	70	10	1,493
								4		4
								2		2
								9		9
		12			222	150	627	15		1,014
		1			405	10	512	10	5	942
					156	224	251	11	9	651
339,765	68,593		10,997	7,141	3,676,081					3,676,081
339,765	68,593		10,997	7,141	3,676,077					3,676,077
243,148	58,600			33,314	3,540,949					3,540,949
					5,550,324					5,550,324
					5,550,324					5,550,324
					4,720,842					4,720,842
					199		37	1	1	238
					169		7		2	178
		1			453	1	10		1	465
339,765	68,593	932	10,997	7,141	9,252,106	23,240	21,374	5,953	1,303	9,303,976
339,765	68,593	900	10,997	7,141	9,251,793	22,466	20,720	5,698	1,188	9,301,865
243,148	58,600	601		33,314	8,285,323	22,812	14,135	5,036	1,009	8,328,315
					2,706					2,706
					3,203					3,203
					2,383					2,383
339,765	68,593	932	10,997	7,141	9,249,400	23,240	21,374	5,953	1,303	9,301,270
339,765	68,593	900	10,997	7,141	9,248,590	22,466	20,720	5,698	1,188	9,298,662
243,148	58,600	601		33,314	8,282,940	22,812	14,135	5,036*	1,009	8,325,932

Revenue

		1977-78	1976-77			1977-78
		\$	\$			
Department						
Comparative Summary						
Non Tax Revenue—						
A	Return on investments	1,254,929,521 59	1,229,275,444 32	Ottawa Civil Service		
B	Refunds of previous years' expenditures	7,455,700 38	18,718,571 78	Recreational Association	34,917	
C	Services and service fees	351,167 29	286,603 27	Miscellaneous Finance		
D	Bullion and coinage	33,501,126 52	17,086,809 74	Account	25,084	
E	Premium, discount and exchange	170,518,843 02		Securities Investment Account—"X"	35	
F	Proceeds from sales	7,451 99	1,830 72	Securities Investment Account—New York ..	803,700	
G	Miscellaneous	10,038,418 16	9,541,022 40	Town of Oromocto Development Corporation ..	40,217	
Total	.....	1,476,802,228 95	1,274,910,282 23	Investment interest on Canada Savings Bonds ..	1,361	
		1977-78		Interest on Revolving Funds—		
				Canadian Government		
				Airports Revolving Funds	46,534,649	
				Canadian Government Printing Bureau	1,234,063	
				Canadian Government Supply Services	2,677,232	
				Canadian Government Telecommunications Agency	314,755	
				Microfilm Services	30,830	
				National Film Board	56,402	
				Passport Office	23,668	
				Racetrack supervision	4,270	
				Vetcraft Workshops	4,023	
					1,233,740,871	1,254,929,522
Details						
A Return on investments:						
National Governments—						
Loans under Export Credit Insurance						
1944—						
Belgium						
France						
Loan Under the United Kingdom Financial Agreement Act, 1946 ..						
Interest on Deferred Payments						
France-interim credit-Consolidated						
Interest						
Loan to Jamaica						
Provinces—						
Loans—						
Manitoba treasury bills						
Saskatchewan treasury bills						
Alberta treasury bills ..						
British Columbia treasury bills						
Province of Quebec—						
Debt Account						
Expo Loans						
Miscellaneous—						
Bank of Canada—government's share of profits for the calendar year 1977						
Canada Deposit Insurance Corporation						
Capital Assistance Loans—Oromocto						
Exchange Fund—profits for calendar year 1977 ..						
Interest-bearing deposits with chartered banks ..						
International monetary fund income						
Investments held for retirement of unmatuured debt						
Interest on Canada Student Loans						
Montreal Expo Notes						
Municipal Development and Loan Act						
Special Development Loan						
Employment Loans Programs—1971						
Winter Capital Projects Fund						
B Refunds of previous years' expenditures:						
Transfer of amounts representing outstanding cheques which have not been presented for payment						
Sundries						
Municipal Grants						
Guaranteed Loans						
C Services and service fees:						
Payments by banks for cost of bank inspection for the calendar year 1977						
D Bullion and coinage:						
Bullion—						
Gain on Bullion						
Silver Coinage—						
Loss						
Nickel Coinage—						
Gain						
Bronze Coinage—						
Loss						
E Premium discount and exchange						
F Proceeds from sales						
G Miscellaneous:						
Fines and forfeitures						
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks						
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—						
Outstanding Imprest Account						
Hog Premium Warrants ..						
Cheques						
Unclaimed Cheques						
I.M.F. transfer charges ..						

Revenue—Concluded

	1977-78	
Details—Concluded		
H Miscellaneous:		
Canada's share of operating revenue of The Peace Bridge, Fort Erie, Ontario	200,000	
Dormant liabilities transferred from Government Annuities Account	211,960	
Recovery of grants in lieu of taxes	8,489,427	
National debt outstanding fifteen years after call of maturity date	594,789	
Other miscellaneous revenues under \$100 per item	102	
	10,038,418	
Total	1,476,802,229	

	1977-78	1976-77
	\$	\$

Anti-Inflation Board

Comparative Summary

Non-tax Revenue—		
A Refunds of previous year's expenditure.....	44,042 57	26,346 82
Sundries		1,176 12
Total	44,042 57	27,522 94

Details

Non-Tax Revenue—		
A Refund of Previous Years Expenditure—		
Credit received from Department of Supply and Services	36,187	
Sundries	7,856	
Total	44,043	

	1977-78	1976-77
	\$	\$

Auditor General

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	4,928 44	2,272 62
B Services and service fees	98,399 07	141,876 93
C Miscellaneous	4,193 89	26 43
Total	107,521 40	144,175 98

Details

Non-Tax Revenue—		
A Refund of previous years' expenditure	4,928	
B Services and service fees auditing services rendered to International Organizations	98,399	
C Miscellaneous	4,194	
Total	107,521	

	1977-78	1976-77
	\$	\$

Insurance

Comparative Summary

Tax Revenue—		
A Tax on insurance premiums	1,032,098 04	749,410 01
Non-Tax Revenue—		
B Refunds of previous years' expenditure.....	10 00	50 30
C Services and service fees	4,338,271 51	3,939,727 42*
D Miscellaneous	26,762 85	15,835 84*
Total	5,397,142 40	4,705,023 57

*Amends reporting in the previous year's Public Accounts.

Details

Tax Revenue:

A Tax on insurance premiums:		
On insurance placed with unauthorized insurers	944,473	
On insurance placed with authorized insurers through brokers or agents outside Canada	87,625	
		1,032,098

Under part 1 of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

Non-Tax Revenue—

B Refund of previous years' expenditure

C Services and service fees:

Assessments on:		
Insurance companies	3,008,934	10
Investment companies	386,540	
Trust companies	314,824	
Loan companies	138,833	
Small loans companies	59,948	
Co-operative credit societies	76,500	
		3,985,579

Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c. 33 s.c. 1970-71 the expenditure incurred each fiscal year in connection with the administration of the act is assessed against investment companies in the proportion which the mean assets (as defined in the act) of each bears to the total mean assets of all such companies.

Services provided to Canada Deposit Insurance Corporation	193,210	
Services provided to Canada Pension Plan Fees collected under Pension Benefits Standards Act	29,567	
Penalties collected during the year	20,210	
		352,692

Penalties amounting to \$20,210 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the act.

D Miscellaneous	26,763	
	5,397,142	

	1977-1978	1976-1977
	\$	\$

Tariff Board

Comparative Summary

Non-Tax Revenue—		
A Miscellaneous	657 86	360 70

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous Year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
FINANCIAL AND ECONOMIC POLICIES							
PROGRAM							
L11a To authorize contributions to the International Development Association in the fiscal years 1977-78, 1978-79, 1979-80 and 1980-81 of an amount or amounts not exceeding in the whole the Canadian dollar equivalent of U.S. \$447,900,000 which, at the International Monetary Fund representative exchange rate of March 14, 1977, is \$470,787,690 Canadian, in addition to the amounts provided under previous appropriation authorities, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the Association, in respect of such contributions pending cash requirements by the Association, non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine	1	507,873,810	507,873,811			507,873,811	140,425,304
Stat Payment of advance to the International Development Association (Fourth Replenishment) (Finance Vote L5, Appropriation Act No. 3, 1974)							
Stat Payment of advance to the International Development Association (Fifth Replenishment) (Proposed in Finance Vote L11a of the Supplementary Estimates A, 1977-78) ..	143,073,840 143,073,841	(143,073,840) 364,799,970	507,873,811	143,073,840 143,073,840		(143,073,840) 364,799,971	140,425,304
L10 To authorize the purchase in the current and subsequent fiscal years of 17,352 paid-in shares of the International Finance Corporation, being in addition to Canada's initial subscription as a member thereof, as required in accordance with the undertakings given by Canada, to subscribe to shares of the Corporation at a cost of \$ U.S. 17,352,000	1	19,675,432	19,675,433			19,675,433	3,522,375
Stat Payment for the purchase of paid-in shares of the International Finance Corporation (Proposed in Finance Vote L10 of the Main Estimates, 1977-78)	4,494,752 4,494,753	(4,494,752) 15,180,680	19,675,433	4,494,752 4,494,752		(4,494,752) 15,180,681	3,522,375

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Concluded

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous Year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department—Concluded							
FINANCIAL AND ECONOMIC POLICIES							
PROGRAM—Concluded							
L37b To authorize the Minister of Finance to provide for payment out of the Consolidated Revenue Fund to the International Monetary Fund in the current and subsequent fiscal years, in addition to the amounts authorized by the <i>Bretton Woods Agreements Act</i> , a sum of money equivalent to the increase in Canada's quota of \$360,000,000 (U.S. of which \$90,000,000 (U.S.) shall be in gold, \$3,600,000 (U.S.) in Canadian currency \$266,400,000 (U.S.) in non-interest bearing non-negotiable demand notes in Canadian currency, in such form as may be determined by the Minister of Finance, and to authorize the Minister of Finance to provide for payment out of the Consolidated Revenue Fund in the current and subsequent fiscal years, in addition to the amounts authorized by the <i>Bretton Woods Agreements Act</i> , a sum of money equivalent to \$149,800,000 (U.S.) for the purchase of 1,498 shares of stock of the International Bank for Reconstruction and Development, being in addition to Canada's subscription as a member thereof, of which a portion may be paid in cash, a portion in gold, and, pending cash requirements by the Bank, a portion in non-interest bearing non-negotiable demand notes, in such form as may be determined by the Minister of Finance		1,369,220,788	1,369,220,788		1,369,220,788		16,060,949
Stat Payment for the purchase of an additional 1704 paid-in shares of the International Bank for Reconstruction and Development, authorized under the Act to amend the Bretton Woods Agreements Act, 1976, at a cost of U.S. \$20,556,204	24,360,607	(24,360,607)		24,360,607		(24,360,607)	
	24,360,607	1,344,860,181	1,369,220,788	24,360,607		1,344,860,181	16,060,949
	171,929,201	1,724,840,831	1,896,770,032	171,929,199		1,724,840,833	160,008,628
Auditor General							
L17b To increase from \$25,000 to \$50,000 the amount that may be outstanding at any time against the United Nations Working Capital Advance Account established by Loans, Investments and Advances Vote L30, Appropriation Act No. 4, 1968; additional amount required		15,572	15,572	15,402		170	15,000
Total	171,929,201	1,724,856,403	1,896,785,604	171,944,601		1,724,841,003	160,023,628

Appendix

Exchange Fund Account

(Established pursuant to the Currency and Exchange Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 10, 1978

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,
MINISTER OF FINANCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1977 and the statement of net income due to the Consolidated Revenue Fund as defined by section 16 of the Currency and Exchange Act for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1977 and the net income due to the Consolidated Revenue Fund as defined by section 16 of the Currency and Exchange Act for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis which, except for the change in accounting policies described in Note 3, is consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Account, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

Appendix I—Continued

Exchange Fund Account—Continued

STATEMENT OF ASSETS AND LIABILITIES

AS AT DECEMBER 31, 1977

(in thousands of dollars)

ASSETS	1977	1976	LIABILITIES	1977	1976
	United States Dollars	United States Dollars		United States Dollars	United States Dollars
	\$	\$		\$	\$
Assets in United States dollars			Advances from Consolidated Revenue Fund	2,287,000	3,348,000
Cash on deposit (Note 5)	91,165	55,293	Special Drawing Rights allocated	476,566	420,342
United States Treasury bills, bonds and notes (Note 6)	1,079,597	1,944,288	Due to Consolidated Revenue Fund (Note 3)	138,208	182,768
International Bank for Reconstruction and Development bonds (Note 7)	51,433	57,706	Deferred valuation gains (Note 3)	286,596	
Assets denominated in Special Drawing Rights and expressed in United States dollars			Accumulated net losses as at December 31, 1976 (Deficit Account) (Note 3)		(125,362)
International Monetary Fund (Note 8)					
Special Drawing Rights allocated	435,618	416,675			
Special Drawing Rights acquired	71,859	144,709			
Oil Facility notes	208,462	290,249			
General Arrangements to Borrow notes	44,049				
Gold	935,633	878,986			
Total assets expressed in United States dollars	2,917,816	3,787,906			
	Canadian Dollars	Canadian Dollars			
	\$	\$			
Total assets expressed in United States dollars translated to Canadian dollar equivalents (Note 4)	3,192,091	3,821,240			
Cash on deposit	778	686			
Uncompleted contracts valuation adjustments (Note 9)	(4,499)	3,822			
	3,188,370	3,825,748		3,188,370	3,825,748

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. K. BOUEY
Governor, Bank of CanadaA. C. LAMB
Chief,
Foreign Exchange Operations
Bank of Canada

Approved:

T. K. SHOYAMA
Deputy Minister
Department of Finance

Appendix—Continued

Exchange Fund Account—Continued

STATEMENT OF NET INCOME DUE TO THE CONSOLIDATED REVENUE FUND AS DEFINED BY SECTION 16 OF THE CURRENCY AND EXCHANGE ACT FOR THE YEAR ENDED DECEMBER 31, 1977

(in thousands of Canadian dollars)

	\$
Valuation gains (losses)	
U.S. dollar assets	256,608
Special drawing right assets	53,768
Gold	127,838
Uncompleted contracts (Note 9)	(8,320)
Net valuation gains	429,894
Less portion deferred (Note 3)	286,596
Net valuation gains for the year due to the Consolidated Revenue Fund	143,298
Investment income	
Cash on deposit in U.S. dollars	1,423
U.S. Treasury bills, bonds and notes	89,663
International Bank for Reconstruction and Development bonds	3,985
International Monetary Fund	
Special Drawing Rights acquired	4,025
Oil Facility notes	19,680
General Arrangements to Borrow notes	1,496
Total investment income for the year	120,272
Total income and net valuation gains transferable for the year	263,570
Less accumulated net losses as at December 31, 1976	(125,362)
Net income for the year due to the Consolidated Revenue Fund (Note 3)	138,208

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Objective of the Account

The Exchange Fund Account was established under the provisions of the Currency and Exchange Act, R.S., c. C-39. The Account is in the name of the Minister of Finance, is administered by the Bank of Canada as fiscal agent and is financed by advances from the Consolidated Revenue Fund which are limited by Order-in-Council dated June 6, 1972 to \$6 billion.

The Account's principal objective is to aid in the control and protection of the external value of the Canadian dollar. Accordingly, the Account acquires only those assets which the Minister of Finance has determined are appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

(i) Reporting of assets

Assets reported on the balance sheet, except gold, reflect recorded cost, accrued interest and amortized premiums and discounts. Premiums and discounts on securities are amortized over their term to maturity. Gold held by the Account is valued at 35 Special Drawing Rights (SDRs) per fine ounce.

(ii) Translation of foreign currencies

Assets in U.S. dollars are translated to Canadian dollar equivalents at the year end closing exchange rate for the U.S. dollar in the Canadian foreign exchange market. Assets denominated in Special Drawing Rights are translated to U.S. dollar equivalents at the year end U.S. dollar value of the SDR as calculated by the International Monetary Fund.

(iii) Valuation gains and losses

Valuation gains and losses represent the increases or decreases in the Canadian dollar value of assets denominated in U.S. dollars or SDRs during the year.

(iv) Investment income

Investment income represents interest, amortization of premiums and discounts, gains or losses on disposal of investments and related service charges. Investment income is recorded in the accounts as accrued and is translated to its Canadian dollar equivalent at the foreign exchange rate prevailing at the date the income is recorded.

(v) Net income due to the Consolidated Revenue Fund

The Currency and Exchange Act defines net income due to the Consolidated Revenue Fund as the aggregate of investment income and one-thirds of valuation gains and losses for the year; the remaining two-thirds being deferred and included in net income in equal amounts over each of the following two years. Further, the Act provides that accumulated net losses as at December 31, 1976 will be included in the determination of net income for the year ended December 31, 1977.

(vi) Services provided without charge

The Bank of Canada provides the Account, without charge, administrative, custodial and fiscal agency services for carrying out the purposes of the Currency and Exchange Act.

3. Change in accounting policies

In 1977, the Currency and Exchange Act was amended, resulting in a change in the determination of the amount to be transferred to the Consolidated Revenue Fund for the year ended December 31, 1977 and subsequent years. The amended Act defines this amount as net income due to the Consolidated Revenue Fund as described in Note 2 (v). Accordingly, investment income of \$120,272 thousand together with one-third of the valuation gains for the year amounting to \$143,298 thousand are included in the determination of net income due to the Consolidated Revenue Fund. The remaining two-thirds of 1977 net valuation gains amounting to \$286,596 thousand has been deferred and will be included in net income in equal amounts in each of the two years ended December 31, 1978 and December 31, 1979.

In prior years the amounts transferred included only net investment income and net valuation gains determined in accordance with the Act at that time. For the year ended December 31, 1976 the amount transferred was \$182,768 thousand. Net valuation losses determined in accordance with the Act were accumulated in the Account as a deficit. These accumulated net losses at December 31, 1976 totalled \$125,362 thousand and have been included in the determination of net income due to the Consolidated Revenue Fund for 1977.

Due to the significance of the changes as set out above, comparative figures for 1976 have not been provided on the statement of net income due to the Consolidated Revenue Fund as defined by section 16 of the Currency and Exchange Act.

4. Translation of foreign currencies

At December 31, 1977, one U.S. dollar was equivalent to 1.0940 Canadian dollars (1.0088 as at December 31, 1976) and 0.823244 SDRs (0.860670 as at December 31, 1976).

5. Cash on deposit in U.S. dollars

	(in thousands of U.S. dollars)	
	1977	1976
U.S. dollar bank account	21,900	55,293
Repurchase agreement account	69,265	
	91,165	55,293

The repurchase agreement facility became available in 1977 to employ useable overnight cash balances with the Federal Reserve

Appendix—Concluded

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

Bank. The interest rate on this account is related to prevailing money market rates in the United States. The U.S. dollar bank account largely consists of Clearing House items which are not employable for investment purposes.

6. U.S. Treasury bills, bonds and notes

	(in thousands of U.S. dollars)	
	1977	1976
U.S. Treasury bills	1,079,572	1,270,491
U.S. special Treasury notes		563,098
U.S. Treasury bonds		99,894
Accrued interest	25	10,805
	1,079,597	1,944,288

Discounts and premiums on these investments have been amortized to the year end. Special non-marketable Treasury notes earned interest at rates varying from 6% to 7% while marketable Treasury bonds and bills earned interest at rates varying from 4¼% to 7%.

7. International Bank for Reconstruction and Development bonds

	(in thousands of U.S. dollars)	
	1977	1976
Bonds	50,400	56,500
Accrued interest	1,033	1,206
	51,433	57,706

These bonds are marketable, have an original term to maturity of two years and bear interest at rates ranging from 6.40% to 7.00%.

8. Assets denominated in Special Drawing rights

	(in thousands)			
	1977		1976	
	SDRs	U.S. dollar Equivalent	SERs	U.S. dollar Equivalent
Special Drawing Rights allocated	358,620	435,618	358,620	416,675
Special Drawing Rights acquired	57,363	69,680	121,466	141,129
Accrued interest	1,794	2,179	3,081	3,580
Oil Facility notes	169,406	205,778	246,928	286,902
Accrued interest	2,210	2,684	2,881	3,347
General Arrangements to Borrow notes	36,000	43,729		
Accrued interest	263	320		
	625,656	759,988	732,976	851,633

The Special Drawing Right was created by the International Monetary Fund (IMF) to supplement existing international reserve assets. SDRs are allocated on the basis of each member's quota (subscription) in the IMF. Canada's net cumulative allocation totals 358,620 thousand SDRs and is reflected in the Account as an asset with a corresponding liability. The liability in respect to the net cumulative allocation represents the obligation that Canada would incur upon the termination of Canada's participation in the Special Drawing Account or on the liquidation by the International Monetary Fund of the Special Drawing Account.

Special Drawing Rights may be used in transactions with the IMF or with other countries. At the end of the year, SDRs acquired earned interest at 3.5%

Oil Facility notes and General Arrangement to Borrow (GAB) notes are issued by the IMF with an original term to maturity of five years. These notes are redeemable on demand if Canada represents that it has a balance of payments need for repayment; IMF notes are also transferable to other Fund Members. Oil Facility notes yield 7% while the yield on GAB notes is related to the IMF's lending rates. As of the end of 1977, GAB notes yielded 4¾%.

9. Uncompleted contracts valuation adjustments

From time to time the Account sells U.S. dollars to the Bank of Canada through short term swaps and agrees to repurchase these amounts at a predetermined exchange rate. These transactions are undertaken to assist in the Bank's management of chartered bank cash reserves. At the end of 1977, total swaps outstanding amounted to U.S. \$1,055,000 thousand as compared to U.S. \$1,360,000 thousand at the end of 1976.

The commitment to repurchase these U.S. dollars is not reflected in the financial statements, nor are other uncompleted transactions entered into before year end but which are for settlement subsequent to year end. However, the difference between the Canadian dollar equivalents at transaction rates and year end rates is recorded in the Account and reflected in the balance sheet as a valuation adjustment on uncompleted contracts.

SECTION 8

**1977-78
PUBLIC ACCOUNTS**

Governor General and Lieutenant-Governors

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	8.4
Total cost of program	8.4
Program by activity	8.4
Grants, contributions and other transfer payments	8.5
Net expenditure by program and standard object	8.5
Revenue	8.5

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Objective

- To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
1 Program expenditures and the grants listed in the Estimates	2,560,533 00	2,292,370 88	268,162 12	1,895,890 93
Stat. Salary of the Governor General (R.S. c. G-14)	48,666 60	48,666 60		48,666 60
Stat. Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2)	351,699 29	351,699 29		349,999 20
Stat. Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)	101,886 68	101,886 68		117,974 07
Stat. Contributions to employee benefit plans	222,000 00	222,000 00		179,641 00
Total	3,284,785 57	3,016,623 45	268,162 12	2,592,171 80

Total Cost of Program

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of program
Governor General and Lieutenant-Governors	1977-78	3,017	24	739	3,732
	1976-77	2,592	26	801	3,367

Program by activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	1,857	1,717	12	26			1,869	1,743
Lieutenant-Governors	452	455			145	145	597	600
Honours	596	446	1	6			597	452
Contributions to employee benefit plans	222	222					222	222
	3,127	2,840	13	32	145	145	3,285	3,017
Less: receipts credited to revenue		24						24
Add: services provided by other departments	739	739					739	739
Total cost of program	3,866	3,555	13	32	145	145	4,024	3,732

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
GRANTS			
<i>Lieutenant-Governors</i>			
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their Provincial Capital—			
Alberta.....	15	15	15
British Columbia	18	18	18
Manitoba	15	15	15
New Brunswick.....	12	12	12
Newfoundland.....	12	12	12
Nova Scotia.....	12	12	12
Ontario	18	18	18
Prince Edward Island.....	10	10	10
Quebec.....	18	18	18
Saskatchewan	15	15	15
Total.....	145	145	145

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
(1) Salaries and wages	2,196	2,111	1,518
(1) Other personnel costs	165	3	440
(2) Transportation and communications	375	328	263
(3) Information	103	36	15
(4) Professional and special services	74	73	45
(5) Rentals	30	20	23
(6) Purchased repair and upkeep	5	20	6
(7) Utilities, materials and supplies	138	217	104
(9) Construction and acquisition of machinery and equipment	13	32	8
(10) Grants, contributions and other transfer payments	145	145	145
(12) All other expenditures	41	32	25
Total net expenditures	3,285	3,017	2,592

Revenue

	1977-78 \$	1976-77 \$
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure....	964 25	
B Miscellaneous.....	23,158 77	26,409 16
Total	24,123 02	26,409 16
	1977-78	

Details		
Non-Tax Revenue—		
A Refund of previous year's expenditures—Supply and Services		964
B Miscellaneous—Contributions to the Lieutenant-Governors superannuation account.....		23,159
Total		24,123

SECTION 9

1977-78 PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department Northern Canada Power Commission

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	9.4
Total cost of programs	9.7
Programs by activity	9.7
Grants, contributions and other transfer payments	9.9
Net expenditure by program and standard object	9.12
Revenue	9.13
Non-budgetary appropriations and net payments for loans, investments and advances	9.14
Appendices	9.16

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND ESKIMO AFFAIRS PROGRAM

- In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

NORTHERN AFFAIRS PROGRAM

- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

PARKS CANADA PROGRAM

- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued.

For comparative purposes the 1976-77 figures for the Parks Canada Program have been adjusted.

Budgetary Appropriations and Expenditures

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures	\$ 21,977,000 00			
	Transfer from Treasury Board Vote 15 public service bilingu- alism	156,862 00			
		22,133,862 00	20,658,518 57	1,475,343 43	19,512,591 91
Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
		1,969,000 00	1,969,000 00		1,939,000 00
Stat.	Contributions to employee benefit plans	1,333,010 00	1,333,010 00		
	Treasury Board Vote 5 contingencies	25,457,871 84	23,982,528 41	1,475,343 43	21,473,591 75
INDIAN AND ESKIMO AFFAIRS PROGRAM					
5	Operating expenditures, including expenditures on works, buildings and equip- ment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non- Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruc- tion and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	\$ 471,602,800 00			
	5a Operating expenditures, contributions and special pay- ments for general assistance to Indians and Eskimos and payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards for social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agree- ments with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children	32,072,200 00			
	5b To extend the purpose of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1977				
	(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$1,969,438 01;				
	(b) to reimburse the Indian Arts and Crafts Central Mar- keting Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b, Approp- riation Act No. 1, 1972, in the amount of \$655,478 for the excess of expenditures over revenues; and				
	to provide a further amount of	508,100 00			
	Transfer from Treasury Board Vote 5 contingencies	4,410,918 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	2,926,101 00			
	Transfer from Treasury Board Vote 15 public service bilingu- alism	113,388 00			
		511,633,507 00	500,480,299 19	11,153,207 81	435,301,787 69

Budgetary Appropriations and Expenditures—Continued

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department—Continued				
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
10 Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings	\$ 110,900,000 00			
10a	925,900 00			
Transfer from Treasury Board Vote 17a employment creating projects	4,390,000 00			
Stat. Indian annuities	116,215,900 00	115,311,974 76	903,925 24	109,038,402 79
Stat. Write-off of loans issued from Indian housing assistance account	699,413 00	699,413 00		703,552 85
Stat. Refunds of amounts credited to revenue in previous years	1,102,841 53	1,102,841 53		949,308 02
Stat. Contributions to employee benefit plans	45,574 11	45,574 11		10,276 97
Stat. Payment of guaranteed loans to Indians—Central Mortgage and Housing Corporation and Farm Credit Corporation	10,935,000 00	10,935,000 00		9,018,000 00
Stat. Payment of guaranteed loans for Indian economic development account	34,457 14	34,457 14		136,174 76
Stat. James Bay and Northern Quebec native claims settlements	7,006,006 59	7,006,006 59		551,149 01
Stat. Expenditures from appropriations not required for 1977-78	7,410,766 98	7,410,766 98		39,574 67
	655,083,466 35	643,026,333 30	12,057,133 05	555,748,226 76
NORTHERN AFFAIRS PROGRAM				
25 Operating expenditures, authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; to cancel outstanding authorities under Indian Affairs and Northern Development Vote L 40, Appropriation Act No. 4, 1971, Vote L 45, Appropriation Act No. 3, 1973, Vote L 40, Appropriation Act No. 2, 1975, and Vote L 40, Appropriation Act No. 3, 1975; and to increase from \$3,000,000 to \$5,250,000 the aggregate amount of loans to or in respect of persons eligible for loans for the Eskimo Loan Fund or to any other person eligible for loans to promote the commercial activities of Eskimos, that may be guaranteed by the Minister pursuant to Indian Affairs and Northern Development Vote 25b, Appropriation Act No. 1, 1976	\$ 48,136,000 00			
25a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$12,874 19 and to provide a further amount of	1,018,000 00			
25b To extend the purposes of Indian Affairs and Northern Development Vote 25—Appropriation Act No. 3, 1977				
(a) to repeal Loans, Investments and Advances Vote L82a, Appropriation Act No. 4, 1969, which authorized the operation of a special account in the Consolidated Revenue Fund for the purpose of making loans to small businesses in the Northwest Territories;				
(b) to reimburse the Eskimo Loan Fund established by Loans, Investments and Advances Vote 546, Appropriation Act No. 3, 1953, in an amount not exceeding \$22,000 in respect of a loan made from the said Fund;				
(c) to increase from \$5,250,000 to \$9,900,000 the amount of loans the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 25b, Appropriation Act No. 1, 1976, in respect of loans from the Eskimo Loan Fund; and				
(d) to authorize the transfer of \$461,999 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Treasury Board Vote 5 contingencies	82,088 00			
Transfer from Vote 35	461,999 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	119,322 00			
Transfer from Treasury Board Vote 15 public service bilingualism	33,100 00			
Transfer from Treasury Board Vote 17a employment creating projects	66,000 00			
	49,916,510 00	47,989,189 07	1,927,320 93	39,393,784 69

Budgetary Appropriations and Expenditures—Concluded

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department—Concluded					
NORTHERN AFFAIRS PROGRAM—Concluded					
30	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities.....	\$ 36,229,000 00			
	30b To authorize the transfer of \$299,999 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1977, for the purposes of this Vote.....	1 00			
	Transfer from Vote 35.....	299,999 00			
		36,529,000 00	36,238,634 02	290,365 98	35,481,773 05
35	The grants and other transfer payments listed in the Estimates and contributions.....	\$ 233,218,750 00			
	35a.....	2,717,300 00			
	35b.....	1 00			
	Unexpended balance carried forward from Vote 35, Appropriations of 1976-77 for northern mineral assistance grants..	336,764 36			
		236,272,815 36			
	Less transfer to:				
	Vote 25.....	\$ 461,999 00			
	Vote 30.....	299,999 00			
		761,998 00			
		235,510,817 36	234,444,172 09	1,066,645 27*	206,628,007 02
Stat.	Contributions to employee benefit plans.....	1,902,000 00	1,902,000 00		1,503,000 00
Stat.	Refunds of amounts credited to revenue in previous years.....	547,144 56	547,144 56		1,122,645 95
Stat.	Write-off of active assets.....	50 00	50 00		50,943 61
		324,405,521 92	321,121,189 74	3,284,332 18	284,180,154 32
PARKS CANADA PROGRAM					
60	Operating expenditures, including the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance.....	\$ 93,035,938 00			
	60a.....	470,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	923,306 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	49,650 00			
	Transfer from Treasury Board Vote 17a employment creating projects.....	720,000 00			
		95,198,894 00	89,637,598 28	5,561,295 72	77,803,801 06
65	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance.....	\$ 78,835,000 00			
	65a.....	1,000,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects.....	3,520,000 00			
		83,355,000 00	82,734,902 10	620,097 90	67,317,270 92
70	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec.....	944,000 00	944,000 00		813,000 00
		8,159,862 00	8,159,862 00		6,725,600 00
Stat.	Contributions to employee benefit plans.....				103 54
	Expenditures from appropriations not required for 1977-78.....	187,657,756 00	181,476,362 38	6,181,393 62	152,659,775 52
		1,192,604,616 11	1,169,606,413 83	22,998,202 28	1,014,061,748 35
Northern Canada Power Commission					
	Expenditures from appropriations not required for 1977-78.....				1,603,404 00
	Total.....	1,192,604,616 11	1,169,606,413 83	22,998,202 28	1,015,665,152 35

*Includes \$336,764 00 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1977-78	23,983	18,831*	1,236		6,388
	1976-77	21,474	9	1,524		22,989
INDIAN AND ESKIMO AFFAIRS	1977-78	643,026	6,789	7,258	13,404	656,899
	1976-77	555,748	6,739	7,094	13,404	569,507
NORTHERN AFFAIRS	1977-78	321,121	15,145	2,582	1,521	310,079
	1976-77	284,180	15,710	2,510	1,519	272,499
PARKS CANADA	1977-78	181,476	11,477	3,056	2,623	175,678
	1976-77	152,660**	10,769**	3,545	2,389	147,825
Total department	1977-78	1,169,606	52,242	14,132	17,548	1,149,044
	1976-77	1,014,062	33,227	14,673	17,312	1,012,820
Northern Canada Power Commission	1977-78					
	1976-77	1,603				1,603
Grand total	1977-78	1,169,606	52,242	14,132	17,548	1,149,044
	1976-77	1,015,665	33,227	14,673	17,312	1,014,423

*Includes "Return on Investments" Northern Canada Power Commission \$18,796.

**1976-77 figures adjusted to reflect revenue of \$10,701 credited to the appropriations.

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	874	1,489	27	19	611	564	1,512	2,072
Advisory services	11,534	11,582	49	141			11,583	11,723
Engineering, architectural and technical services	7,600	7,007	20	35			7,620	7,105
Claims negotiation	4,728	3,072	15	11			4,743	3,083
Less: receipts credited to revenue	24,736	23,213	111	206	611	564	25,458	23,983
Add: services provided by other departments	1,236	18,831*					1,236	18,831
Total cost of program	25,972	5,618	111	206	611	564	26,694	6,388
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration	38,706	41,896	1,000	4,722		889	40,405	47,507
Policy, research and evaluation	4,883	508			3,712	7,138	8,595	7,646
Education	172,350	148,322	33,300	28,202	45,104	71,424	250,754	247,948
Community affairs	38,275	39,233	76,732	77,741	160,694	152,874	275,701	269,848
Indian and Eskimo economic development	30,454	22,980	5,500	4,910	28,390	26,965	64,344	54,855
General	15,600	15,600					15,600	15,600
Less: receipts and revenues credited to the vote	300,268	268,539	116,532	115,575	238,599	259,290	655,399	643,404
			316	378			316	378
Less: receipts credited to revenue	300,268	268,539	116,216	115,197	238,599	259,290	655,083	643,026
Add: services provided by other departments	3,630	6,789					3,630	6,789
accommodation provided by this department	7,258	7,258					7,258	7,258
	13,404	13,404					13,404	13,404
Total cost of program	317,300	282,412	116,216	115,197	238,599	259,290	672,115	656,899
NORTHERN AFFAIRS PROGRAM								
Territorial and social development	9,045	9,069	45	205	234,618	233,924	243,708	243,198
Northern policy and program planning	4,315	3,979			416	414	4,731	4,393
Northern natural resources and environment	25,875	24,464	3,909	3,443	110	76	29,894	27,983
Northern roads and airstrips	12,584	12,379	32,575	32,591	367	30	45,526	45,000
General	547	547					547	547
Less: receipts credited to revenue	52,366	50,438	36,529	36,239	235,511	234,444	324,406	321,121
Add: services provided by other departments	17,709	15,145					17,709	15,145
accommodation provided by this department	2,582	2,582					2,582	2,582
	1,521	1,521					1,521	1,521
Total cost of program	38,760	39,396	36,529	36,239	235,511	234,444	310,800	310,079

Programs by Activity—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
PARKS CANADA PROGRAM								
Administration	11,243	11,172	385	1,001			11,628	12,173
National parks	58,304	55,459	47,518	46,423	95	91	105,917	101,973
Historic parks and sites	21,279	19,492	24,339	22,970	500		46,118	42,462
Byways and special places	12,894	12,539	11,101	12,225		104	23,995	24,868
	103,720	98,662	83,343	82,619	595	195	187,658	181,476
<i>Less: receipts credited to revenue</i>	10,815	11,477					10,815	11,477
<i>Add: services provided by other departments</i>	3,056	3,056					3,056	3,056
<i>accommodation provided by this department</i>	2,623	2,623					2,623	2,623
Total cost of program	98,584	92,864	83,343	82,619	595	195	182,522	175,678

*Includes "Returns on Investments" Northern Canada Power Commission of \$18,796.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
ADMINISTRATION PROGRAM			
CONTRIBUTIONS			
<i>Executive</i>			
Contributions for research of Metis and non-status Indian Claims	611	564	
	611	564	
INDIAN AND ESKIMO AFFAIRS PROGRAM			
GRANTS			
<i>Administration</i>			
Indian annuities (R.S. c. I-6)	699	699	704
	699	699	704
<i>Education</i>			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	334	329	293
	334	329	293
<i>Community affairs</i>			
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis	100	100	100
	100	100	100
<i>Indian and Eskimo economic development</i>			
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally	2,858	2,116	2,615
	2,858	2,116	2,615
CONTRIBUTIONS			
<i>Policy, research and evaluation</i>			
Contributions to Indian Associations and Indian Band members toward the cost of attending meetings for discussion of Indian policy	896	948	814
Contributions to regional and provincial Indian organizations and the National Indian Brotherhood for the purpose of research into Indian treaties and rights	299	945	651
Specific Claims Research Contribution	2,517	2,497	1,296
	3,712	4,390	2,761
<i>Education</i>			
Contributions to Band Councils and Indian Associations	42,673	47,519	38,821
Payments to Indians and Eskimos to assist in relocation	2,097	11,416	494
	44,770	58,935	39,315
<i>Community affairs</i>			
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos	82,337	90,551	90,582
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council	29,665	26,329	17,934
Payments in accordance with terms and conditions approved by the Governor in Council in respect of native claimants relating to settlement of the claims arising from the James Bay development project	6,113	7,411	6,987
	118,115	124,291	115,503
<i>Indian and Eskimo economic development</i>			
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development	12,543	20,041	23,164
Stabilization funds	12,366	12,065	
Contributions to band councils to assist in defraying the expenses of the Band Economic Development Committees	623	1,490	710
	25,532	33,596	23,874
SPECIAL PAYMENTS			
<i>Community affairs</i>			
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves	42,479	34,834	31,816
	42,479	34,834	31,816
	238,599	259,290	216,981
NORTHERN AFFAIRS PROGRAM			
GRANTS			
<i>Territorial and social development</i>			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	30	28	27
Grants to universities and others for northern research and for northern scientific research expeditions	425	425	420
Grants to the Government of the Northwest Territories to provide the required working capital for the operation of the Small Business Loan Fund during 1978-79	750	750	
	1,205	1,203	447
<i>Northern policy and program planning</i>			
Grant to the Arctic Institute of North America for the collection of scientific information on polar regions	150	150	150
	150	150	150
<i>Northern natural resources and environment</i>			
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$10,000 to the Yukon Chamber of Mines; \$10,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	33	33	32
Grants of \$2,500 to the Territories Accident Prevention Association; and \$750 to the Northwest Territories Accident Prevention Association	3	3	3

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
NORTHERN AFFAIRS PROGRAM—Concluded			
GRANTS—Concluded			
Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	3	3	3
Grant to the Yukon Prospectors' Association	1	1	1
Grant to prospectors, in accordance with terms and conditions approved by the Governor in Council	70	36	41
	110	76	80
<i>Northern roads and airstrips</i>			
Northern Mineral Development Assistance grants	337		526
	337		526
CONTRIBUTIONS			
<i>Territorial and social development</i>			
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos	3,744	3,391	2,203
Contribution to the Government of the Yukon Territory for hospital care of Indians	253	150	187
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos	301	116	361
Contribution to the Government of the Yukon Territory for medicare of Indians	123	110	103
Contribution to the Government of the Yukon Territory for low income rental-purchase housing	193	193	178
Contribution to northern native associations to enable them to research and carry out projects in support of their claims and interests	110	110	267
Contribution to Eskimos for the purpose of furthering economic development among Eskimo people resident in the area serviced by the Northwest Territories Eskimo Loan Advisory Board	2,793	2,790	399
Contribution to the Yukon Native Brotherhood to cover costs of a remedial tutor program	127	127	82
Contribution to native associations to enable them to consult and be consulted on matters related to northern development	65	65	73
Contribution to the Yukon Chamber of Mines to assist in defraying expenses relating to the activities of the Yukon Mining Industry Committee for the employment of northern Canadians	15		6
Contribution to the Northwest Territories Chamber of Mines to assist in defraying expenses relating to the activities of the Northwest Territories Mining Industry Committee for the employment of northern Canadians	15		
Contribution to the Government of the Northwest Territories to cover the reduction of territorial recoveries resulting from the introduction of Established Programs Financing	734	734	
Contribution to the Government of the Yukon Territory to cover the reduction in territorial recoveries resulting from the introduction of Established Programs Financing	398	398	
Contribution to the Government of the Yukon Territory to assist in funding a language enrichment program for natives	60	60	
Contribution to the Yukon Association of Non-Status Indians to assist in community economic development and Manpower liaison for Indian people	50	50	
Contribution to the Yukon Indian Futures Planning Society to enable planning and development of mitigative measures proposals related to the impact of the Alaska Highway natural gas pipeline	70	65	
<i>Expenditures not required for the current year</i>	9,051	8,359	1,271
			5,130
<i>Northern Policy and Program Planning</i>			
Contribution to public interest and native groups to enable them to intervene at the Alaska Highway Board of Inquiry	49	47	
Contribution to the Government of the Yukon Territory to cover costs of pipeline co-ordination in respect to the Alaska Highway Pipeline Inquiry and accelerated base line research	50	50	
Contribution to the Council of Yukon Indians to cover the costs of research and community information projects relating to proposed pipeline developments in the Yukon	27	27	119
Contribution to the Government of the Northwest Territories to fund the operations of the Slave River sawmill at Fort Resolution, Northwest Territories	140	140	
<i>Expenditures not required for the current year</i>	266	264	331
			450
<i>Northern roads and airstrips</i>			
Contribution to the Yukon Native Construction for the purpose of paying the salary of a project manager and the administrative costs of the company for one year in accordance with an agreement approved by Treasury Board	30	30	30
	30	30	30
OTHER TRANSFER PAYMENTS			
<i>Territorial and social development</i>			
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	134,352	134,352	124,335
Payment to the Government of the Yukon Territory in accordance with the agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	29,312	29,312	20,165

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
OTHER TRANSFER PAYMENTS—Concluded			
<i>Territorial and social development—Concluded</i>			
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	49,092	49,092	41,000
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	11,606	11,606	11,606
<i>Expenditures not required for the current year</i>			2,709
	224,362	224,362	199,815
	235,511	234,444	206,628
PARKS CANADA PROGRAM			
GRANTS			
<i>National parks</i>			
Grant in aid of the development of the International Peace Garden in Manitoba	15	15	15
Scholarships for the university training of students in outdoor recreation	40	40	40
Scholarships for university training at undergraduate level of registered Indians and Inuits	10	7	5
Grant to the National and Provincial Parks Association of Canada	10	10	
	75	72	60
<i>Historic parks and sites</i>			
Grants to provinces and territories participating in the Canadian Register of Heritage Properties Program	500		
	500		
CONTRIBUTIONS			
<i>National Parks</i>			
<i>Administration</i>			
<i>Expenditures not required for the current year</i>			33
			33
Contributions to the Federal-Provincial Parks Conference towards the cost of a coordinating office for the activities of the conference	8	7	7
Contributions to the Jasper Townsite Committee to defray the costs of administering and establishing task forces to provide recommendations on self-government for Jasper Townsite	12	12	30
<i>Expenditures not required for the current year</i>			215
	20	19	252
<i>Byways and special places</i>			
Cost-sharing agreements—Provinces		104	89
<i>Expenditures not required for the current year</i>			673
		104	762
	595	195	1,107
Total	475,316	494,493	424,716

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Eskimo Affairs Program	Northern Affairs Program	Parks Canada Program	Total Department	Northern Canada Power Commission	Total
(1) Salaries and wages	16,532 15,952 <i>16,192</i>	104,697 95,396 <i>88,736</i>	16,814 16,386 <i>13,180</i>	84,690 77,723 <i>69,388</i>	222,733 205,457 <i>187,496</i>		222,733 205,457 <i>187,496</i>
(1) Other personnel costs	2,891 1,978 <i>1,959</i>	12,765 15,292 <i>11,412</i>	2,724 2,749 <i>2,218</i>	9,445 10,193 <i>7,445</i>	27,825 30,212 <i>23,034</i>		27,825 30,212 <i>23,034</i>
(2) Transportation and communications	1,209 1,251 <i>840</i>	15,427 16,771 <i>14,966</i>	3,367 3,340 <i>2,628</i>	4,158 6,128 <i>5,117</i>	24,161 27,490 <i>23,551</i>		24,161 27,490 <i>23,551</i>
(3) Information	48 46 <i>309</i>	2,022 794 <i>714</i>	812 511 <i>412</i>	1,297 1,586 <i>1,434</i>	4,179 2,937 <i>2,869</i>		4,179 2,937 <i>2,869</i>
(4) Professional and special services	1,491 1,337 <i>1,013</i>	124,526 109,093 <i>95,580</i>	9,534 8,727 <i>8,155</i>	4,032 19,177 <i>12,465</i>	139,583 138,334 <i>117,213</i>		139,583 138,334 <i>117,213</i>
(5) Rentals	323 189 <i>348</i>	586 2,268 <i>1,553</i>	4,777 4,712 <i>3,827</i>	2,471 3,374 <i>3,100</i>	8,157 10,543 <i>8,828</i>		8,157 10,543 <i>8,828</i>
(6) Purchased repair and upkeep	71 209 <i>268</i>	5,818 210 <i>98</i>	11,373 11,324 <i>9,345</i>	5,611 5,184 <i>4,841</i>	22,873 16,927 <i>14,552</i>		22,873 16,927 <i>14,552</i>
(7) Utilities, materials and supplies	645 570 <i>355</i>	18,507 27,945 <i>27,496</i>	2,297 2,748 <i>2,132</i>	8,417 12,518 <i>11,342</i>	29,866 43,781 <i>41,325</i>		29,866 43,781 <i>41,325</i>
(8) Construction and acquisition of land, buildings and equipment		104,936 95,172 <i>90,041</i>	34,438 34,250 <i>33,461</i>	56,977 35,504 <i>24,504</i>	196,351 164,926 <i>148,006</i>		196,351 164,926 <i>148,006</i>
(9) Construction and acquisition of machinery and equip- ment	111 206 <i>182</i>	5,088 5,409 <i>5,558</i>	1,702 1,118 <i>912</i>	8,483 5,707 <i>5,208</i>	15,384 12,440 <i>11,860</i>		15,384 12,440 <i>11,860</i>
(10) Grants, contributions and other transfer payments	611 564 <i></i>	238,599 259,290 <i>216,981</i>	235,511 234,444 <i>206,628</i>	595 195 <i>1,107</i>	475,316 494,493 <i>424,716</i>		475,316 494,493 <i>424,716</i>
(12) All other expenditures	1,526 1,681 <i>8</i>	22,428 15,764 <i>2,859</i>	1,057 812 <i>1,282</i>	1,482 4,187 <i>6,709</i>	26,493 22,444 <i>10,858</i>	1,603	26,493 22,444 <i>12,461</i>
(1-12) Total	25,458 23,983 <i>21,474</i>	655,399 643,404 <i>555,994</i>	324,406 321,121 <i>284,180</i>	187,658 181,476 <i>152,660</i>	1,192,921 1,169,984 <i>1,014,308</i>	1,603	1,192,921 1,169,984 <i>1,015,911</i>
(13) Less: receipts and revenues credited to the vote		316 378 <i>246</i>			316 378 <i>246</i>		316 378 <i>246</i>
Total net expenditures	25,458 23,983 <i>21,474</i>	655,083 643,026 <i>555,748</i>	324,406 321,121 <i>284,180</i>	187,658 181,476 <i>152,660</i>	1,192,605 1,169,606 <i>1,014,062</i>	1,603	1,192,605 1,169,606 <i>1,015,665</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

*1976-77 figures adjusted to reflect revenues of \$10,701 credited to the appropriations.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	23,585,707 83	4,812,714 06
B Refunds of previous years' expenditure ..	1,735,172 52	2,265,560 19
C Services and service fees	1,875,884 19	744,894 57*
D Proceeds from sales	298,469 81	377,073 11*
E Privileges, licences and permits	24,377,546 76	24,641,902 80*
F Miscellaneous	369,625 03	385,421 09*
Total	52,242,406 14	33,227,565 82
Summary of Revenue by Program—		
Administration	34,581 04	9,089 83
Indian and Eskimo Affairs	6,789,090 23	6,739,282 14
Northern Affairs	15,145,517 47	15,710,474 21
Parks Canada	11,477,046 38	10,768,653 76*
Northern Canada Power Commission	18,796,171 02	65 88
Total	52,242,406 14	33,227,565 82

1977-78

Details

Non-Tax Revenue—

A	Return on investments: interest on loans to Canadian Arctic Producers Ltd. \$16,568; Eskimos \$133,949; guarantee fee Panarctic Oils Ltd. \$139,504; land and timber purchased for Indians \$11,688; Northern Canada Power Commission \$18,796,171; Northwest Territories \$1,623,294; revolving fund loans \$1,891,458; City of Whitehorse \$26,948; Yukon Territorial Government \$807,960; Yukon Territory small business loans \$133,765; sundries \$4,403 ..	23,585,708
B	Refunds of previous years' expenditure: reimbursement of capital costs \$113,626; sundries \$1,621,546	1,735,172
C	Services and service fees: assay reports \$6,378; garbage collection \$62,681; sewer \$101,598; shared operating costs \$926,803; transportation \$12,495; utilities \$306,572; water \$166,379; sundries \$292,978	1,875,884
D	Proceeds from sales: agriculture \$8,600; lands and buildings \$5,923; livestock \$67,969; meals \$57,802; mineral claim sheets \$11,018; miscellaneous prints and publications \$57,289; rations \$7,249; sundries \$82,620	298,470
E	Privileges, licences and permits: Canada mining—fees \$249,649, leases \$131,693 and royalties \$558,129; coal—leases \$9,829, and permits \$25,484; Eskimo rental housing \$576,548; export tax on gold \$5,629; fees—boathouse \$1,024,868, boat mooring \$26,561, concessions \$1,299,515, entrance \$3,172,039 and golf course \$467,039; land use fees \$67,646; licenses—beverage room \$25,900, fishing \$254,399 hotel and rooming houses \$12,872, taxidermist and business \$62,632 and water power \$84,705; living accommodation and services \$1,863,752; oil and gas—leases \$3,618,946, lease fees \$6,090, royalties \$5,016,945 and transfer fees \$15,670; permits—building \$10,238, camping and trailer \$2,397,313, gravel pit \$8,831, lockage \$153,411 and transmission lines \$41,831; placer mining fees \$68,746; prospector's licences \$8,724; quarrying—leases \$5,945 and royalties \$67,454; registrars fees—Land Titles Act \$92,787; rental—buildings \$131,873, land \$859,602, lockers \$40,211, machinery and equipment \$25,060, swimsuits \$57,002 and towels \$53,069; territorial lands leases and fees \$129,077; timber berth dues \$15,802; timber permits \$12,778; water rentals \$15,818; yukon quartz mining—fees \$340,316, leases \$9,490, Payment section 54(2) \$98,587 and royalties \$1,154,234; sundries \$2,808	24,377,547
F	Miscellaneous: exchange currency \$10,850; fines \$19,566; forfeitures of security deposits \$17,615; income from other agencies \$20,797; oil and gas forfeitures \$107,699; other commissions \$12,445; provincial motor licences \$33,182; recoverable salary mine rescue superintendent \$24,149; road subsidies \$10,261; sundries \$113,061	369,625
	Total	52,242,406

*1976-77 figures adjusted to reflect revenues of \$10,701,236.50 credited to appropriations.

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
Department	\$	\$	\$	\$	\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM							
L15 To increase from \$16,000,000 to \$18,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966, for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves.....	2,000,000	6,796,153	8,796,153	143,813		8,652,340	456,981
L20 The amount, not exceeding \$70,000,000 that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970, for Indian economic development.....		15,547,243	15,547,243	(2,445,583)		17,992,826	7,212,989
L20 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed.....	1,400,000		1,400,000	1,400,000			
L20a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed.....	1,202,325 4,602,325	22,343,396	1,202,325 26,945,721	1,164,975 263,205	37,350 37,350	26,645,166	7,669,970
NORTHERN AFFAIRS PROGRAM							
L55 To increase from \$5,300,000 to \$6,100,000 the amount that may be outstanding at any time against the Exkimo Loan Fund established by Indian Affairs and Northern Development Vote 546, Appropriation Act No. 3, 1953; additional amount required.....	800,000	1,132,903	1,932,903	(35,103)		1,968,006	769,644
L81a To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account:							
(a) to which shall be charged all loans and interest payable thereon made under this authority and							
(b) to which shall be credited repayments of principal amounts of loans and interest thereon							
the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000		3,606,463	3,606,463	(280,620)		3,887,083	38,006
L50 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act		100,000	100,000			100,000	

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—*Concluded*

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department—<i>Concluded</i>							
NORTHERN AFFAIRS PROGRAM—<i>Concluded</i>							
L40 Loans to the Government of the Yukon Territory, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities for capital projects.....	5,100,000		5,100,000	5,100,000			
L45 Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities and school districts for capital projects.....	5,700,000		5,700,000	3,586,988	2,113,012		
L50 Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed.....	2,000,000		2,000,000	2,000,000			
L50a Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed.....	1,025,000		1,025,000	1,025,000			
L50b Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs relating to the research, development and negotiation of claims; to authorize the Minister to guarantee commercial loans in accordance with terms and conditions approved by the Governor in Council and made to such borrowers for the same purposes; the aggregate amount of loans made or guaranteed under this authority not to exceed.....	196,000 14,821,000	4,839,366	196,000 19,660,366	196,000 11,592,265	2,113,012	5,955,089	807,650
Northern Canada Power Commission							
L75 Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act.	28,195,000		28,195,000	8,300,000	19,895,000		
Total	47,618,325	27,182,762	74,801,087	20,155,470	22,045,362	32,600,255	8,477,620

Appendix 1

**Parks Canada
Stores Working Capital Advance**

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures for the previous year)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Accounts receivable	26,792	36,298	Accounts payable	80,200	75,121
Inventory	1,329,887	864,579	Equity of Canada—Working capital advance not to exceed \$2,000	1,294,548	829,758
Deficit to be recovered from parliamentary appropriation in 1978-79	18,069	4,002			
	1,374,748	904,879		1,374,748	904,879

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31 1978**
(with comparative figures for the previous year)

	1978	1977
	\$	\$
Sales	3,726,576	3,080,228
COST OF SALES		
Inventory—Beginning of year	864,579	909,511
Add: purchases	4,205,951	3,039,298
Deduct: inventory—End of year	1,329,887	864,579
	3,740,643	3,084,230
Profit or loss for the year	(14,067)	(4,002)

**STATEMENT OF SURPLUS OR (DEFICIT)
FOR THE YEAR ENDED MARCH 31 1978**
(with comparative figures for the previous year)

	1978	1977
	\$	\$
Balance surplus or (deficit) at beginning of year	(4,002)	(30,887)
Add: net profit or (loss) for the year	(14,067)	(4,002)
Deduct: recovery from parliamentary appropriation		30,887
Balance surplus or (deficit) at end of year	(18,069)	(4,002)

Appendix 2

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1978
(with comparative figures for previous year)

	1978	1977
	\$	\$
CAPITAL ACCOUNTS		
Balance at beginning of year	94,443,895	80,749,133
RECEIPTS—		
Dues and royalties—		
Oil and gas bonus	1,109,172	332,696
Oil and gas royalties	77,285,621	54,542,396
Mining bonus and royalties	47,580	39,538
Gravel dues	265,366	263,304
Other		1,715
Sales—		
Land	1,293,865	21,548
Other	36,698	10,883
Band enterprises—		
Agriculture	2,950	
Grazing	900	
Farming		10,616
Forestry—		
Wood	177	6,865
Timber dues	446,924	1,249,512
Leasing—		
Agricultural	2,104	1,574
Commercial and industrial	31,402	30,008
Other	50,323	10,946
Recreation—		
Resorts		500
Transportation—		
School buses	2,444	1,350
Miscellaneous—		
Housing	54,204	83,792
Agricultural assistance	2,191	
Band loans (Sec. 64(h))	48,579	26,687
Compensations	8,603	13,550
Shares of transferred members	42,670	81,266
Recovery of advances	2,990	
Water Systems		76,452
Other		1,115
	80,734,763	56,806,313

DISBURSEMENTS—

Social programs		9,050
Other welfare services	8,593	
Resources and industrial development—		
Agricultural	3,516	16,507
Fishing		11,449
Engineering and construction—		
Housing	528,681	95,859
Roads and bridges		2,875
Electrification		2,077
Band owned buildings	3,480	19,055
Administration—		
Branch or band administration		29,683
Municipal services—		
Fire	2,821	
Band enterprises—		
Agriculture	86,933	246,175
Farming operations	38,561	36,411
Ranching		1,350
Recreational activities	10,219	191,995
Land purchase	92,308	
Band fund distribution—		
Pension		54,600
Per Capita cash distribution	8,457,815	4,971,047
Enfranchisement	90,984	103,790
Shares of transferred members	145,037	137,028

	1978	1977
	\$	\$
REVENUE ACCOUNTS		
Balance at beginning of year	16,067,891	13,852,100
RECEIPTS—		
Minerals—		
Oil and gas royalty	126,779	
Oil and gas rental	645,502	
Mining rental	28,899	
Surface rights	144,240	
Other	46,160	
Sales—		
Land	5,900	353
Band enterprises—		
Agriculture	36,848	150,781
Farming operation	16,445	
Ranching operation	63,781	
Band herd	2,675	
Grazing	7,030	
Forestry	190	9,529
Leasing—residential	554,129	636,578
Leasing—agriculture	2,159,210	2,241,732
Leasing—commercial	520,475	639,955
Leasing—oil		401,916
Leasing—other	897,335	620,889
Surface rights		209,297
Fishing and hunting	10,248	20,314
Transportation—		
School buses	1,158	4,056
Government interest on—		
Band funds	10,292,868	8,240,134
Contributions—		
Road subsidy	1,005	
Grants		1,000
Miscellaneous—		
Housing	5,301	4,738
Agricultural assistance	15,276	45,960
Band loans (Section 64(h))	7,785	19,166
Compensations	296,500	11,678
Taxation	172	585
Fines and fees	20,802	32,886
Water systems	12,739	11,508
Handicrafts		3,000
Service charges	80,123	188,282
Shares of transferred members	11,969	23,208
Adjustments applicable to other years	4,191	
Transfer from revenue	10,000	
Other	112,021	138,335
	16,137,756	13,655,880

DISBURSEMENTS—

Social programs		
Community services		10,565
Recreation	653	8,465
Church		1,813
Social assistance	24,207	
Burial of destitute Indians	3,340	
Other welfare services	142,493	69,748
Resources and industrial development—		
Agricultural development	1,793	
Domestic fishing	2,282	
Engineering and construction—		
Housing	15,619	78,794
Roads and bridges	1,937	1,916
Water systems	3,308	12,805
Sanitation		1,825
Electrification	8,079	4,117
Band owned buildings		28,354
Administration—		
General	38,060	75,690
Office services		13,106
Administration facilities	1,243	48,094

Appendix 2—Concluded

Indian Band Funds—Concluded

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1978
(with comparative figures for previous year)

	1978	1977		1978	1977
	\$	\$		\$	\$
Miscellaneous—			Municipal services—		
Transfer to capital		11,865	Health		2,032
Interest adjustment	12,941		Protective services		17,665
Transfers under Section 69	8,200	4,000	Fire	11,512	
Transfer under Section 64	47,676,396	37,117,335	Band enterprises—		
Other		49,400	Agriculture	32,830	120,872
	57,166,485	43,111,551	Farming operation	22,150	
			Land purchase	1,251	
			Forestry		983
			Fishing	1,743	12,328
			Recreational facilities		1,069
			Wildlife		5,264
			Band fund distribution—		
			Pension	10,085	11,753
			Per capita cash distribution	69,986	399,069
			Enfranchisement	26,241	28,159
			Interest adjustments	18,072	
			Shares of transferred members	32,547	46,465
			Transfers to revolving fund	10,000	10,000
			Transfers under Section 69	11,351,790	10,344,005
			Transfers under Section 64		6,161
			Education		9,333
			Miscellaneous	22,821	69,639
				11,854,042	11,440,089
Balance capital accounts March 31	118,012,173	94,443,895	Balance revenue accounts, March 31	20,351,605	16,067,891

Appendix 3

Indian Arts and Crafts Central Marketing
Service Revolving FundBALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures for the previous year)

Statement A

ASSETS		1978	1977	LIABILITIES AND EQUITY OF CANADA		1978	1977
		\$	\$			\$	\$
CURRENT ASSETS							
Advances		12,857	148,321	Accounts payable		37,767	65,527
Accounts receivable (Note 1)		295,545	281,782	Due to Imanco for expenses		305,530	
Inventory (Note 2)		1,398,311	1,198,835	Equity of Canada		1,507,136	1,631,402
Prepaid expenses		38,726	28,784				
Due from the Department of Indian Affairs and Northern Development		75,980					
Total current assets		1,821,419	1,657,722				
FIXED ASSETS							
	Accumulated Depreciation						
	Cost	Net					
Furniture and fixtures	31,953	\$24,243	7,710				
Warehouse equipment	1,517	713	804				
Warehouse shelving	16,250	9,750	6,500				
Leasehold Improvements	35,000	21,000	14,000				
Total fixed assets	84,720	\$55,706					
			29,014				39,207
Total assets		1,850,433	1,696,929	Total liabilities and equity of Canada		1,850,433	1,696,929

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the previous year)

Statement B

1978		1977	
\$		\$	
Advance from revolving fund (authorized limit \$2,000,000)	1,432,049	1,822,916	
Less: replacement funds available for purchase of capital assets	46,386	36,193	
Capital assets from appropriations	1,385,663	1,786,723	
Accumulated deficit	49,434	49,434	
Accrued interest for year	(102,453)	(204,755)	
Equity of Canada	174,492		
	1,507,136	1,631,402	

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the previous year)

Statement C

1978		1977	
\$		\$	
Deficit, beginning, as previously reported	(204,755)	(639,721)	
—Adjustment of depreciation on capital assets returned to department		25,046	
—as restated	(204,755)	(614,675)	
Net deficit 1977-78	(526,267)	(340,080)	
Adjustment of prior years (Note 4)	(26,909)		
Total	(757,931)	(954,755)	
Deduct: amount recovered from Supplementary Estimates	655,478	750,000	
Deficit, end of year	(102,453)	(204,755)	

Appendix 3—Continued

Indian Arts and Crafts Central Marketing
Service Revolving Fund—ContinuedSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the previous year)

Statement D

	1978	1977
	\$	\$
Sales	978,270	919,603
Cost of sales	721,182	660,225
Gross margin	257,088	259,378
Operating expenses reimbursed to Imanco		
Advertising and promotion	10,832	7,983
Depreciation	10,193	6,557
Rentals —Office equipment	9,225	13,601
—Building	88,489	77,631
—Gift shows	10,539	7,000
Insurance	15,446	11,615
Maintenance and repair	843	1,605
Miscellaneous	40	6,493
Postage and courier services	8,885	7,761
Product delivery	3,032	10,910
Security	2,412	2,400
Office supplies	6,190	3,829
Telephone	4,976	7,027
Travel	39,309	14,125
Warehouse supplies	17,475	
Professional services (Note 3)	372,347	359,666
Total operating expenses	600,233	538,203
Net (deficit) from operations	(343,145)	(278,825)
Other revenue and (expense) items		
Other revenue		10,476
Bad debt expense	(8,630)	
Interest on revolving fund	(174,492)	(71,731)
Total other items	(183,122)	(61,255)
Net (deficit)	(526,267)	(340,080)

STATEMENT OF SOURCE AND USE OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the previous year)

Statement E

	1978	1977
	\$	\$
SOURCE OF FUNDS		
Additional draw on the revolving fund	254,418	1,716,070
USE OF FUNDS		
Net deficit for year	526,267	340,080
Add back items not requiring funds:		
—Depreciation expense	(10,193)	(6,557)
—Interest on revolving fund payable to Con- solidated Revenue Fund	(174,492)	(71,731)
—Adjustment of prior years deficit	26,909	
Total funds used to cover net deficit	368,491	261,792
Other uses of funds:		
—Purchase of fixed assets		802
—Repayment of items due to Consolidated Revenue Fund:		
—Interest and fringe benefits		393,132
—Initial inventory value		364,114
—Advances from appro- priations		716,704
Total use of funds	(368,491)	1,736,544
Increase (decrease) in working capital	(114,073)	(20,474)
Confirmation of change in working capital—		
Working capital, end of year	1,478,122	1,592,195
Working capital, beginning of year	1,592,195	1,612,669
Increase (decrease) in working capital	(114,073)	(20,474)

Appendix 3—Concluded

Indian Arts and Crafts Central Marketing
Service Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1978

- 1. Accounts receivable: Includes \$78,646 of accounts the collection of which appears doubtful. Of this amount, \$28,616 is expected to be deleted during 1978-79.
- 2. Inventory: A write-down of \$433,060 has been added back.
- 3. Professional services: Effective July 1, 1975, management of the Marketing Service was transferred under contract to Imanco Marketing Limited, a subsidiary of Canadian Arctic Producers Limited. Under the terms of the contract Imanco supplies the management and operating personnel for the Marketing Service. Thus staff salaries, wages and fringe benefits have been lumped with professional services, as the personnel involved are not employed directly by the Government of Canada. Management fees are applicable to December 31, 1977 only. The cost elements of this expense item for 1977-78 (with comparative figures for 1976-77) are set out below:

	1977-78	1976-77
	\$	\$
Salaries and wages	271,726	247,127
Imanco management	59,387	83,838
Other Imanco costs	32,997	22,001
Bank charges	388	
Professional services	7,849	6,700
	372,347	359,666

- 4. Adjustment of prior years: Variance of the assets included in the Public Accounts for 1976-77 and the amount shown by the Public Accountants for that year.
-



SECTION 10

**1977-78
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Export Development Corporation
Federal Business Development Bank
Foreign Investment Review Agency
Standards Council of Canada
Statistics Canada**

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	10.4
Total cost of programs	10.7
Programs by activity	10.8
Grants, contributions and other transfer payments	10.9
Net expenditure by program and standard object	10.12
Revenue	10.13
Non-budgetary appropriations and net payment for loans, investments and advances	10.14
Appendices	10.18

INDUSTRY, TRADE AND COMMERCE

Department

Objectives

TRADE-INDUSTRIAL PROGRAM

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

- To sustain orderly growth of tourism in Canada.

GRAINS AND OILSEEDS PROGRAM

- To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Export Development Corporation

Objective

- To facilitate and develop trade between Canada and other Countries.

Federal Business Development Bank

Objective

- To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

- To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objectives

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.
- To provide government departments and agencies and other users with special statistical services which are not a part of the Statistics Canada Program.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78	1977-78	Unexpended	1976-77
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
Department				
TRADE-INDUSTRIAL PROGRAM				
1 Operating expenditures and				
(a) to provide for insurance, in the current and subsequent fiscal years, provided that the aggregate amount insured at any time, including the amount of insurance provided or authorized by the General Adjustment Assistance Board before April 1, 1977 other than for purposes related to the financing of de Havilland DHC-7 aircraft, does not exceed \$250,000,000, in accordance with terms and conditions prescribed by regulations of the Governor in Council,				
(i) of loans made after March 31, 1977, by a private lender approved by a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act to				
(A) a person engaged in a manufacturing or processing activity in Canada where in the opinion of the Board such person requires the loan				
(I) to restructure his operations to improve his position in international trade competition, or				
(II) in order to adjust to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other action having the same effect;				
(B) a person who, in the opinion of the Board, requires the loan to engage in the manufacture or production of products that will be subject to international competition;				
(C) a person engaged or about to engage in the business of providing services to a manufacturer in Canada who is engaged in international trade, where in the opinion of the Board such person requires the loan to establish, restructure, or improve his operations in order to improve the manufacturer's position in international trade competition; and				
(D) a person described in paragraph (ii), where in the opinion of the Board such person requires the loan to retire financial obligations incurred under the letter of credit insured pursuant to that provision;				
where the insurance is provided on a shared risk basis with the private lender; and				
(E) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the General Adjustment Assistance Regulations, the Pharmaceutical Industry Development Assistance Regulations, the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or loan or letter of credit previously insured; and				
(ii) of letters of credit issued after March 31, 1977 by a private lender approved by a Board described in paragraph (A) to a person or partnership engaged in Canada as a general contractor, consulting engineer, builder, architect or manufacturer or to a corporation controlled by such a person or partnership where in the opinion of the Board such person, partnership or corporation requires a letter of credit as bid or performance sureties in connection with contracts outside Canada and the United States involving significant Canadian content; and				
(A) the letter of credit is made or issued prior to January 1, 1978;				
(B) the Canadian content is not less than the amount of insurance;				
(C) the aggregate amount of insurance provided hereunder in any year does not exceed \$25,000,000; and				
(D) the insurance is provided on a shared risk basis with the private lender;				
where a person or partnership referred to herein is unable to obtain sufficient financing on reasonable terms without the insurance				
(b) to provide for insurance, on a shared risk basis in the current and subsequent fiscal years up to the aggregate amount of \$130,000,000, in accordance with terms and conditions prescribed by regulations of the Governor in Council of the financial obligations incurred by an air carrier in Canada or the United States with a vendor, a lessor or lender under an arrangement respecting The de Havilland DHC-7 aircraft made between the air carrier and				
(i) a lessor for the lease of the aircraft				
(ii) a vendor for the purchase of an aircraft under a conditional sale, or				
(iii) a lender to facilitate the purchase of the aircraft, where a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act				
(iv) has approved the arrangement and the parties thereto, and				

Budgetary Appropriations and Expenditures—Continued

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
<i>Department—Continued</i>				
<i>TRADE-INDUSTRIAL PROGRAM—Concluded</i>				
(v) is of the opinion that the air carrier is unable to obtain sufficient financing for the purposes described in subparagraphs (a), (b) and (c) on reasonable terms without the insurance; and				
(c) for greater certainty to deem any insurance provided pursuant to paragraphs (a) or (b) to be a guarantee for the purpose of Section 22 of the Financial Administration Act.....	\$ 82,790,000 00			
1a	901,000 00			
1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$8,618,254.83 and to authorize the transfer of \$8,999,999 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	8,999,999 00			
Transfer from Treasury Board Vote 5 contingencies	1,500,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment.....	5,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	36,900 00			
Transfer from Treasury Board Vote 17a employment creating projects	492,000 00			
5 Metric Commission—Operating expenditures	\$ 5,532,000 00	94,724,900 00	93,397,458 48	1,327,441 52
5a	365,000 00			75,918,614 32*
		5,897,000 00	5,689,398 41	207,601 59
6a To extend the purposes of Industry, Trade and Commerce Vote 6b, Appropriation Act No. 5, 1976, to increase the amount that may be paid under the guarantee from \$50,000,000 to \$70,000,000		1 00		1 00
10 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year not exceeding \$185,000,000 for purposes of this Vote.....	\$ 148,937,000 00			
10a	8,000,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	220,377 00			
Transfer from Treasury Board Vote 17a employment creating projects	145,000 00			
	157,302,377 00			
Less transfer to:				
Vote 1	\$ 8,999,999 00			
Vote 40	99,999 00			
	9,099,998 00			
15 Textile and Clothing Board—Operating expenditures	\$ 520,000 00	148,202,379 00	143,639,228 95	4,563,150 05
15a	171,000 00			149,393,927 66
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance ..		691,000 00	584,302 42	396,622 46
Stat. General incentives to industry for the expansion of scientific research and development in Canada		21,999 84	21,999 84	21,999 84
Stat. Contributions to employee benefit plans		16,437,599 93	16,437,599 93	45,921,899 37
Stat. Refunds of amounts credited to revenue in previous years		6,614,000 00	6,614,000 00	5,697,000 00
Stat. Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971		5,276 60	5,276 60	3,978 59
Stat. Payments pursuant to sections 31 and 32 of the Export Development Corporation Act		419,960 00	419,960 00	410,381 88
		6,306 36	6,306 36	
		273,020,422 73	266,815,530 99	6,204,891 74
				278,811,195 40
<i>TOURISM PROGRAM</i>				
40 Program expenditures, the grant listed in the Estimates and contributions.....	\$ 23,767,000 00			
40a	1,000,000 00			
40b To authorize the transfer of \$99,999 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	99,999 00			
Transfer from Treasury Board Vote 5 contingencies	250,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment.....	271,910 00			
Transfer from Treasury Board Vote 17a employment creating projects	204,500 00			
		25,593,410 00	24,809,836 11	783,573 89
Stat. Contributions to employee benefit plans		730,000 00	730,000 00	21,517,208 92
		26,323,410 00	25,539,836 11	648,000 00
				22,165,208 92

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations \$	1977-78 Expenditures \$	Unexpended Balances \$	1976-77 Expenditures \$
Department—Concluded				
GRAINS AND OILSEEDS PROGRAM				
45 Operating expenditures	1,785,000 00	1,693,421 01	91,578 99	1,578,393 85
46a Commission of inquiry on prairie grain handling and transportation—Operating expenditures—To authorize the transfer of \$114,999 from Industry, Trade and Commerce Vote 50, Appropriation Act No. 3, 1977 for the purposes of this Vote	\$ 114,999 00			
Transfer from Vote 50	114,999 00			
50 The grant listed in the Estimates and contributions	\$ 27,952,000 00			
Less transfer to:				
Vote 46a	\$ 114,999 00			
Vote 51b	3,500,000 00			
	3,614,999 00			
	24,337,001 00	97,699 79	17,300 21	783,053 81
51b Payments, subject to terms and conditions approved by the Governor in Council, to boards or producers referred to in subsection 4(1) of the Two-Price Wheat Act, for the purpose of increasing the minimum return to the producers from wheat produced in Canada, and sold during the 1977-78 crop year in Canada for human consumption in Canada as wheat or a wheat product; to authorize the transfer of \$3,500,000 from Industry, Trade and Commerce Vote 50, Appropriation Act No. 3, 1977, for the purposes of this Vote; and to provide a further amount of	\$ 1,000,000 00			
Transfer from Vote 50	3,500,000 00			
	4,500,000 00	4,500,000 00		
Stat. Payments in connection with the Prairie Grain Advance Payments Act	3,477,580 63	3,477,580 63		2,550,460 83
Stat. Payments in connection with Western Grain Stabilization Act	57,980,353 68	57,980,353 68		61,801,191 94
Stat. Payments in connection with the Two-Price Wheat Act	21,859,675 15	21,859,675 15		65,303,371 72
Stat. Contributions to employee benefit plans	136,000 00	136,000 00		113,000 00
	114,190,610 46	109,426,482 80	4,764,127 66	316,008,040 79
	413,534,443 19	401,781,849 90	11,752,593 29	616,984,445 11
Federal Business Development Bank				
55 Payments to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the Federal Business Development Act	7,469,000 00	7,464,975 97	4,024 03	5,493,196 18
Foreign Investment Review Agency				
60 Program expenditures	3,409,000 00	3,136,984 91	272,015 09	3,072,084 96
Stat. Contributions to employee benefit plans	360,000 00	360,000 00		370,000 00
	3,769,000 00	3,496,984 91	272,015 09	3,442,084 96
Standards Council of Canada				
65 Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	2,869,000 00	2,869,000 00		2,775,000 00
Statistics Canada				
70 Program expenditures and contributions	\$ 120,985,454 00			
Transfer from Treasury Board Vote 15 public service bilingualism	127,700 00			
Transfer from Treasury Board Vote 17a employment creating projects	131,969 00			
	121,245,123 00	116,454,786 99	4,790,336 01	133,441,399 84
Stat. Contributions to employee benefit plans	10,672,247 00	10,672,247 00		10,575,677 00
Stat. Refunds of amounts credited to revenue in previous years	2 00	2 00		1,600 88
	131,917,372 00	127,127,035 99	4,790,336 01	144,018,677 72
Total	559,558,815 19	542,739,846 77	16,818,968 42	772,713,403 97

*Amends reporting in the previous year's Public Accounts.

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	
Department					
TRADE-INDUSTRIAL	1977-78	266,816		5,765	272,581
	1976-77	278,811		4,158	282,969
TOURISM	1977-78	25,540		1,129	26,669
	1976-77	22,165		665	22,830
GRAINS AND OILSEEDS	1977-78	109,426		148	109,574
	1976-77	316,008		84	316,092
Total department	1977-78	401,782		7,042	408,824
	1976-77	616,984		4,907	621,891
Federal Business Development Bank	1977-78	7,465			7,465
	1976-77	5,493			5,493
Foreign Investment Review Agency	1977-78	3,497		523	4,020
	1976-77	3,442		318	3,760
Standards Council of Canada	1977-78	2,869			2,869
	1976-77	2,775			2,775
Statistics Canada	1977-78	127,127	489	11,881	138,519
	1976-77	144,019	176	12,994	156,837
Grand total	1977-78	542,740	489*	19,446	561,697
	1976-77	772,713	176	18,219	790,756

*No breakdown by program is available for departmental revenue of \$142,732.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
TRADE-INDUSTRIAL PROGRAM								
Industry development	36,272	44,614	57	52	156,290	153,009	192,619	197,675
International trade development	41,361	30,814	27	73	7,876	7,373	49,264	38,260
Administration	17,200	17,972	526	485			17,726	18,457
Metric conversion	5,878	5,651	19	38	900	121	6,797	5,810
Contributions to employee benefit plans	6,614	6,614					6,614	6,614
	107,325	105,665	629	648	165,066	160,503	273,020	266,816
<i>Add: services provided by other departments</i>	5,765	5,765					5,765	5,765
Total cost of program	113,090	111,430	629	648	165,066	160,503	278,785	272,581
TOURISM PROGRAM								
Marketing	19,037	18,989		8	522	281	19,559	19,278
Policy planning and industry relations	5,147	4,924	35	42	852	566	6,034	5,532
Contributions to employee benefit plans	730	730					730	730
	24,914	24,643	35	50	1,374	847	26,323	25,540
<i>Add: services provided by other departments</i>	1,129	1,129					1,129	1,129
Total cost of program	26,043	25,772	35	50	1,374	847	27,452	26,669
GRAINS AND OILSEEDS PROGRAM								
Marketing	1,900	1,790		1	24,337	19,681	26,237	21,472
Grains payments					87,818	87,818	87,818	87,818
Contributions to employee benefit plans	136	136					136	136
	2,036	1,926		1	112,155	107,499	114,191	109,426
<i>Add: services provided by other departments</i>	148	148					148	148
Total cost of program	2,184	2,074		1	112,155	107,499	114,339	109,574
Federal Business Development Bank								
Management services	7,124	7,262					7,124	7,262
Management services administration	1,078	768					1,078	768
	8,202	8,030*					8,202	8,030
<i>Less: revenues of the corporation</i>	733	565*					733	565
Total cost of program	7,469	7,465					7,469	7,465
Foreign Investment Review Agency								
Administration	3,405	3,127	4	10			3,409	3,137
Contributions to employee benefit plans	360	360					360	360
	3,765	3,487	4	10			3,769	3,497
<i>Add: services provided by other departments</i>	523	523					523	523
Total cost of program	4,288	4,010	4	10			4,292	4,020
Standards Council of Canada								
National standardization					1,799	1,799	1,799	1,799
International standardization					1,070	1,070	1,070	1,070
Total cost of program					2,869	2,869	2,869	2,869
Statistics Canada								
Economic accounts and statistical integration	11,536	10,776	33	18			11,569	10,794
Business statistics	37,738	35,558	82	109			37,820	35,667
Household and institutional statistics	17,452	16,180	73	68			17,525	16,248
Census	30,360	28,269	76	147			30,436	28,416
Statistical services	6,034	8,571	565	558			6,599	9,129
Marketing services	3,919	3,699	16	11			3,935	3,710
Administration and planning	13,105	12,246	181	200	75	45	13,361	12,491
Contributions to employee benefit plans	10,672	10,672					10,672	10,672
	130,816	125,971	1,026	1,111	75	45	131,917	127,127
<i>Less: receipts credited to revenue</i>	250	489					250	489
<i>Add: services provided by other departments</i>	11,878	11,881					11,878	11,881
Total cost of program	142,444	137,363	1,026	1,111	75	45	143,545	138,519

*Figures taken from Federal Business Development Bank Annual Report.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
<i>Industry development</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	1,450	1,357	1,450
Grants to the Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	385	354	295
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	243	108	120
Grants and fellowships to advance the management capabilities and practices of Canadian industry	545	473	311
	<i>2,638</i>	<i>2,307</i>	<i>2,191</i>
CONTRIBUTIONS			
<i>Industry development</i>			
Fees for membership in international organizations	202	191	145
Contributions to			
(a) persons who have undertaken or are about to undertake			
(i) civil (non-defence) projects for the purpose of furthering the technological or industrial design capability of a Canadian manufacturing or processing industry, or			
(ii) productivity feasibility studies designed to enhance the productivity of a Canadian manufacturing or processing industry			
(b) persons who have requested or received a loan or insurance in respect of a loan or letter of credit in accordance with the Automotive Manufacturing Assistance Regulations, the General Adjustment Assistance Regulations, the Pharmaceutical Industry Development Assistance Regulations, the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or contributions pursuant to paragraph (a) to help defray the cost of			
(i) consulting services for developing restructuring proposals or civil project proposals described in paragraph (a),			
(ii) consulting services where such services are required in order to protect the interest of the Crown in projects in respect of which contributions were made pursuant to paragraph (a) or in assets securing a direct or insured loan or letter of credit, or			
(iii) market strategy and market feasibility studies; and			
(c) persons in Canada engaged or about to engage in tanning or in the manufacture of footwear to help defray the costs of consulting services related to			
(i) the analysis of their operations			
(ii) the development of restructuring plans, and			
(iii) the implementation of such plans; and			
(d) persons who have been authorized contributions prior to March 31, 1977 under the Program for the Advancement of Industrial Technology, the General Adjustment Assistance Program, the Footwear and Tanning Industries Assistance Program, the Industrial Design Assistance Program or the Program to Enhance Productivity	34,022	34,022	25,812
General incentives to industry for the expansion of scientific research and development in Canada (R.S. c. I-10)	16,438	16,438	45,922
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
(a) by supporting selected development programs,			
(b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
(c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials	44,200	43,210	44,900
Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries	200	62	22
Contribution to Fashion Canada	222	222	202
Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	55,800	54,606	68,000
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	500	26	
Contributions to advance the management capabilities and practices of Canadian industry	100	100	170
Contributions towards operating costs of the Canadian Colour and Fashion Trend Service Corporation whose goal will be to assist the apparel, textile, leather and allied industries of Canada by investigating, detecting, forecasting and analysing colour and fashion trends relevant to such industries and by disseminating colour and fashion trend information to such industries	80	75	45
Contributions towards the operating costs of the Montreal Book Fair Inc.	125	119	125
Contributions to Canadian Textiles Institute	5	5	10
Contributions to the Tex-Scope Foundation of CEGEP Bourchemin of St. Hyacinthe to assist students specializing in textile management and technology courses	15	15	12
Contributions to the Wentworth Foundation of the Mohawk College of Applied Art and Technology of Hamilton to assist students specializing in textile management and technology courses	15	15	12
Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries	285	215	124
Contribution to Canadian Sporting Goods Association	4	4	
Contribution to Litton Systems (Canada) Limited	604	604	
Contribution to Hamilton-Wentworth Business Council	13	13	
Contribution to Seminars, University of Manitoba—Agricultural	1	1	
Contribution to Quebec Furniture Manufacturers Assoc.	30	30	
Contribution to the 1977 Summer Job Corps (SSEAP)	220	212	
Contribution to the Federal Labour Intensive Program	145	91	

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

Department—Continued	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
TRADE-INDUSTRIAL PROGRAM—Concluded			
<i>CONTRIBUTIONS—Concluded</i>			
Payment of GAAP Insurance losses	420	420	410
Payment of EDC Insurance Losses	6	6	1,165
Expenditures not required for the current year	153,652	150,702	187,076
<i>International Trade Development</i>			
Contributions to develop and sustain exports of Canadian goods and services: by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities; by stimulating the interest of foreign buyers in Canadian goods and services; by increasing the participation of Canadian companies in trade fairs abroad and by providing export consortia assistance	5,700	5,700	4,963
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds	1,000	541	643
Contributions to the Canadian Chamber of Commerce to cover a deficit in administration and issuance of ATA Carnets in Canada	19	12	28
Contribution to the Canada-United Kingdom Chamber of Commerce toward the additional costs of expanding operations in the United Kingdom	11	11	8
Contribution to the Canadian Chamber of Commerce for the administration and issuance of TIR Carnets in Canada	5	5	5
Contribution to the Fisheries Council of Canada to promote fish consumption	200	164	172
Contributions to the Council of Forest Industries of British Columbia to stimulate integrated growth in the B.C. forest industry by increasing off shore exports through a co-operative overseas market development program with the Council and with the Province of British Columbia	941	940	640
	7,876	7,373	6,459
<i>Metric conversion</i>			
Contributions to employed persons required to purchase duplicate measurement-sensitive tools because of metric conversion	900	121	
	900	121	
	165,066	160,503	195,726
TOURISM PROGRAM			
GRANTS			
<i>Policy planning and industry relations</i>			
Grant to the Travel Industry Association of Canada	50	50	50
	50	50	50
CONTRIBUTIONS			
<i>Marketing</i>			
Contributions to provinces, territories, carriers, tour wholesalers and tour operators to assist in tour development projects	500	259	246
Contribution to BC Jubilee Royal Tour	22	22	
	522	281	246
<i>Policy planning and industry relations</i>			
Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development	58	11	
Fees for memberships in international organizations:			
Pacific Area Travel Association	3	3	2
Contributions towards the development of a year-round tourist resort at Gull Harbour, Hecla Provincial Park, Manitoba	244	205	1,200
Contribution to Government of the Yukon Territory	20	20	
Contribution to Federal Labour Intensive Program	205	31	
Contribution to the 1977 Summer Job Corps (SSEAP)	272	246	
Expenditures not required for the current year	802	516	1,221
	1,374	847	1,517
GRAINS AND OILSEEDS PROGRAM			
GRANTS			
<i>Marketing</i>			
Grant to the Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products	325	325	325
	325	325	325
CONTRIBUTIONS			
<i>Marketing</i>			
Fees for membership in the International Wheat Council	175	121	107
Contribution to the Canada Grains Council	60	60	60
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	7,335	6,771	7,743
Assistance to Canadian Companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	1,475	979	635
Contribution to the Canadian International Grains Institute	717	619	529
Contributions to POS Pilot Plant Corporation	1,700	1,672	3,172
Contributions to the Canadian Wheat Board to cover carrying charges on reserve stocks of feed grain	3,700	2,994	2,743
Contribution to assist the Canadian rapeseed processing industry in adjusting to increased transport costs for rapeseed products	2,500	2,500	500

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

Department—Concluded	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
GRAINS AND OILSEEDS PROGRAM—Concluded			
CONTRIBUTIONS—Concluded			
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	850	850	725
Contribution for repairs to grain elevators at the port of Beirut, Lebanon	1,500	447	
Payments to the Canadian Wheat Board for the purchase of converted grain hopper cars to facilitate the movement of Canadian grain exports	4,000	2,343	167,341
	24,012	19,356	183,555*
Grains payments			
Payments in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18)	3,478	3,478	2,550
Payments in connection with the Two-Price Wheat Act (Statutes of Canada 1974-75-76, c. 54)	21,860	21,860	65,303
Payments in connection with the Western Grain Stabilization Act (Statutes of Canada 1974-75-76, c. 87)	57,980	57,980	61,801
Payments to wheat producers in Canada for the purpose of increasing the minimum return to the producers from Canadian produced wheat sold during the 1977-78 crop year for human consumption in Canada	4,500	4,500	
	87,818	87,818	129,654*
	112,155	107,499	313,534
Total department	278,595	268,849	510,777
Standards Council of Canada			
GRANTS			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act	2,869	2,869	2,775
Statistics Canada			
CONTRIBUTIONS			
<i>Administration and planning</i>			
Canada's fee for membership in the Inter-American Statistical Institute	26	26	24
Contribution to the International Statistical Institute	1	1	1
Contribution to the Association for Research in Income and Wealth	1	1	1
Contribution to the Social Science Federation of Canada	47	17	
	75	45	26
Grand total	281,539	271,763	513,578

*Amends reporting in the previous year's Public Accounts.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Federal Business Development Bank	Foreign Investment Review Agency	Standards Council of Canada	Statistics Canada	Total
(1) Salaries and wages	57,988 56,674 <i>48,365</i>	6,321 6,450 <i>5,419</i>	1,108 1,041 <i>1,110</i>	65,417 64,165 <i>54,894</i>		2,996 2,788 <i>2,727</i>		88,926 86,567 <i>81,159</i>	157,339 153,520 <i>138,780</i>
(1) Other personnel costs	9,362 8,999 <i>7,627</i>	1,291 1,134 <i>1,095</i>	136 136 <i>115</i>	10,789 10,269 <i>8,837</i>		360 360 <i>370</i>		10,672 10,692 <i>10,609</i>	21,821 21,321 <i>19,816</i>
(2) Transportation and communications	10,784 10,055 <i>8,267</i>	3,545 2,213 <i>2,911</i>	204 194 <i>209</i>	14,533 12,462 <i>11,387</i>		99 96 <i>88</i>		5,768 5,793 <i>7,466</i>	20,400 18,351 <i>18,941</i>
(3) Information	5,655 5,704 <i>4,459</i>	9,850 10,557 <i>7,706</i>	14 13 <i>174</i>	15,519 16,274 <i>12,339</i>		87 53 <i>33</i>		2,661 1,834 <i>2,253</i>	18,267 18,161 <i>14,625</i>
(4) Professional and special services	11,487 12,360 <i>9,376</i>	2,696 3,618 <i>2,520</i>	447 416 <i>736</i>	14,630 16,394 <i>12,632</i>		111 83 <i>92</i>		12,913 10,813 <i>30,966</i>	27,654 27,290 <i>43,690</i>
(5) Rentals	354 330 <i>212</i>	130 111 <i>127</i>	10 10 <i>69</i>	494 451 <i>408</i>		1 7 <i></i>		4,987 5,320 <i></i>	5,482 5,728 <i></i>
(6) Purchased repair and upkeep	319 226 <i>251</i>	94 24 <i>68</i>	6 5 <i>4</i>	419 255 <i>323</i>		20 3 <i>6</i>		765 485 <i>832</i>	1,204 743 <i>1,161</i>
(7) Utilities, materials and supplies	2,258 2,303 <i>2,104</i>	980 535 <i>693</i>	100 106 <i>52</i>	3,338 2,944 <i>2,849</i>		91 97 <i>115</i>		4,443 3,767 <i>4,147</i>	7,872 6,808 <i>7,111</i>
(9) Construction and acquisition of machinery and equipment	629 648 <i>343</i>	35 50 <i>28</i>	664 699 <i>2</i>			4 10 <i>7</i>		707 1,111 <i>1,234</i>	1,375 1,820 <i>1,614</i>
(10) Grants, contributions and other transfer payments	165,066 160,503 <i>195,726</i>	1,374 847 <i>1,517</i>	112,155 107,499 <i>313,534</i>	278,595 268,849 <i>510,777</i>			2,869 2,869 <i>2,775</i>	75 45 <i>26</i>	281,539 271,763 <i>513,578</i>
(12) All other expenditures	9,118 9,014 <i>2,081</i>	7 1 <i>81</i>	11 5 <i>3</i>	9,136 9,020 <i>2,165</i>	7,469 7,465 <i>5,493</i>			2 7 <i></i>	16,605 16,487 <i>7,669</i>
Total net expenditures	273,020 266,816 <i>278,811</i>	26,323 25,540 <i>22,165</i>	114,191 109,426 <i>316,008</i>	413,534 401,782 <i>616,984</i>	7,469 7,465 <i>5,493</i>	3,769 3,497 <i>3,442</i>	2,869 2,869 <i>2,775</i>	131,917 127,127 <i>144,019</i>	559,558 542,740 <i>772,713</i>

Amounts in roman type are 1977-78 appropriations.
 Amounts in **bold** face type are 1977-78 expenditures.
 Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	134,540,913 48	96,579,288 66
B Refund of previous years' expenditure	5,644,762 13	3,574,627 51
C Privileges, licences and permits	389 20	
D Miscellaneous	2,546,412 10	1,952,831 52
Total	142,732,476 91	102,106,747 69
<hr/>		
	1977-78	
<hr/>		
Details		
Non-Tax Revenue—		
A Return on investments		
Interest on loans to the Export Development Corporation	91,808,320*	
Interest on loans to the Federal Business Development Bank	40,249,078	
Interest on other loans	2,483,515	
		134,540,913
B Refunds of previous years' expenditure: assistance vote repayments		5,644,762
C Privileges, licences and permits		389
D Miscellaneous		2,546,412
Total		142,732,476

Statistics Canada

Comparative Summary

	1977-78	1976-77
	\$	\$
Non-Tax Revenue		
A Refunds of previous years' expenditure	32,883 75	34,132 94
B Services and service fees	148,456 31	93,049 91
C Miscellaneous	307,576 23	48,575 15
Total	488,916 29	175,578 00
	1977-78	

Details

Non-Tax Revenue—		
A Refund of previous years' expenditure		32,884
B Services and service fees special tabulation; ..	\$58,178	
Sundries \$90,278		148,456
C Miscellaneous		307,576
Total		488,916

*Note: This amount includes an accumulated surplus of \$760,813.46 remitted by Export Development Corporation under Sections 27, 31 and 36 of the Export Development Act.

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advance

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
TRADE INDUSTRIAL PROGRAM							
L20 Payments in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council, for the purchase of shares of capital stock of the de Havilland Aircraft of Canada Limited		3,041,948	3,041,948			3,041,948	2,341,812
L27d Loans to Canadair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, for the financing of water bomber aircraft		2,904,509	2,904,509	2,802,112		102,397	10,311,097
L35 Loans to the de Havilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft	1,500,000		1,500,000	33,200	1,466,800		1,724,800
L30 Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program where in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act (i) the value of the capital stock of the company has increased as a result of the assistance provided; and (ii) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the increased value of the capital stock of the company and							
(b) to authorize the sale or other disposition of any capital stock so acquired		500,000	500,000		500,000		
L20a Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital		32,427,203	32,427,203			32,427,203	345,717
L16b Loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round Tariff							

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Continued

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department—Continued							
TRADE-INDUSTRIAL PROGRAM—Continued							
<p>reductions made by Canada resulting in exceptional problems of adjustment; (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury and (d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:</p> <p>(a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000 and</p> <p>(b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.....</p>							
L20 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry	8,000,000	5,743,756	5,743,756			5,743,756	3,965,000
L30 Loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and to whom a loan had been made thereunder for the purpose of protecting the Crown's interest in the assets securing such loan, and to further authorize the General Adjustment Assistance Board, on behalf of Her Majesty in right of Canada, to guarantee in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by private lenders approved by the Board to the said persons described above for the aforementioned purposes.....		569,279	569,279	4,305,173	3,694,827		5,508,615
L66c Loans under the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes		521,055	521,055			521,055	
L25 Loans by a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to							
<p>(a) a person engaged in a manufacturing or processing activity in Canada where in the opinion of the Board such loan is required for the purpose of:</p> <p>(i) restructuring operations in order to adapt efficiently to com-</p>							

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—Concluded

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department—Concluded							
TRADE-INDUSTRIAL PROGRAM—Concluded							
petition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or							
(ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;							
(b) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding \$200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program; and							
(c) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured,							
where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes; and							
(d) a person in Canada engaged or about to engage in tanning or in the manufacture of footwear who, in the opinion of the Board requires assistance to establish or restructure his operations in order to meet international competition							
1.97b Authority to make advances to posts and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time	6,000,000		6,000,000	4,555,164	1,444,836		49,105
		1,503,157	1,503,157	90,043		1,413,114	62,738
	16,000,000	46,710,907	62,710,907	11,785,692	7,106,463	43,818,752	24,308,884
Export Development Corporation							
Stat. Loans and guarantees and export credit and foreign investment insurance for the purpose of facilitating and developing trade between Canada and other countries under the terms of Section 24, 27, 29, 31 and 34 of the Export Development Act (\$S. c. E-18)							
	102,788,169		102,788,169	102,788,169			278,791,136
Federal Business Development Bank							
Stat. Payments to the Federal Business Development Bank from the Consolidated Revenue Fund pursuant to Sections 28 and 30 of the Federal Business Development Bank Act (Chap. 14 Statutes of Canada 1974/74/76)							
	278,000,000		278,000,000	278,000,000			301,000,000
Total	396,788,169	46,710,907	443,499,076	392,573,861	7,106,463	43,818,752	604,100,020

Appendix 1

Statistics Canada Revolving Fund*(Authorized by Vote L82b, Appropriation Act No. 1, 1969, as amended)*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

July 10, 1978

THE HONOURABLE JACK H. HORNER, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1978 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained below.

As explained in Note 2, the majority of the expenses of the Fund are represented by standard costs charged by Statistics Canada. No comparison is subsequently made of actual and standard costs to determine if standard costs are materially different from the actual costs incurred by Statistics Canada.

As explained in Note 3, an account receivable of \$92,195 is currently in dispute. No information is available at this date as to the portion of this receivable which may ultimately be collected.

In my opinion, except for the effect of any adjustments which might have been required had actual costs incurred in providing the services of the Fund been charged to the Fund, as explained in the second preceding paragraph, and subject to the successful collection of the account receivable referred to in the preceding paragraph, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN

*Deputy Auditor General,**for the Auditor General of Canada*

Appendix 1—Continued

Statistics Canada Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash on deposit with the Receiver General	1,239,724	1,071,051	Accounts payable (Note 2)	1,268,020	1,020,121
Accounts receivable (Note 3)	340,708	241,230	Advance payments on work in hand	312,040	291,807
			Due to Canada per statement of operations	372	353
	1,580,432	1,312,281		1,580,432	1,312,281

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. LABOSSIERE
Director General, Administration

Approved:

P. G. KIRKHAM

Chief Statistician of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income:		
Special statistical services performed for government departments and agencies, and others	2,853,611	2,624,923
Expense (Note 2)		
Salaries, wages and employee benefits	1,517,133	1,422,327
Enumerators	629,154	467,794
Professional services	230,692	277,167
Office Supplies	188,744	150,703
Accommodation	152,570	164,242
Travel	48,804	49,019
Printing	40,752	49,057
Equipment rental	15,897	16,311
Postage	12,995	13,334
Telephones and telegraphs	10,202	8,233
Other	6,296	6,383
	2,853,239	2,624,570
Excess of income over expense for the year to be transferred to Canada	372	353

The accompanying notes are an integral part of the financial statements.

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1978

	1978	1977
	\$	\$
Balance on deposit with Receiver General per balance sheet	1,239,724	1,071,051
Transactions occurring after March 31, 1978, recorded in Consolidated Revenue Funds received after March 31, 1978:		
Funds received		
Accounts receivable	228,175	235,497
Advance payments	88,619	241,115
	1,556,518	1,547,663
Funds disbursed	1,155,916	1,014,450
Balance on deposit with Receiver General per Public Accounts	400,602	533,213

Appendix 1—Concluded**Statistics Canada Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 1978

1. Purpose

The Fund was established to meet requests of other government departments, agencies and others on a cost-recovery basis for special work in the form of services or information that is not provided in Statistics Canada's programs or publications.

2. Significant Accounting Policies**Statement of Changes in Financial Position**

A statement of changes in financial position has not been presented as in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

Income Recognition

Income from special statistical services is recognized as revenue in the period in which the Fund provides the service to its customer.

Expense

All expenses of the Fund are incurred by or provided by Statistics Canada on behalf of the Fund. Salary and wage costs are charged to the Fund using a predetermined standard hourly rate. Overhead expenses are charged to the Fund partly as a percentage of salary costs and partly as a percentage of the direct cost of operating service stations (such as EDP, printing, etc.). The percentage is calculated at the beginning of each year based on estimated salary and wage costs, estimated operating costs of service stations, and estimated overhead expenses. Such overhead expenses are included in expense categories in the following amounts:

	\$
Salaries, wages and employee benefits	580,168
Accommodation	149,884
Office supplies	174,782
Equipment rental	11,336
Other	3,657
	<u>919,827</u>

While these standard charges are considered representative of the actual costs of operating the fund, the records of Statistics Canada do not permit subsequent comparison to actual expenditures which would reveal any over or undercharges to the Fund or salaries or overheads.

3. Accounts Receivable

Included in accounts receivable is an amount of \$92,195 due from another department of the federal government, the collection of which is currently in dispute. Management of Statistics Canada, who administer the Fund, are of the opinion that no loss will be incurred by the Fund with respect to this account receivable.

4. Working Capital Advance

Operations of the Statistics Canada Revolving Fund were financed by advance payments received from Government Departments and others on account of services to be provided; consequently there were no drawings made against the authorized working capital advance of \$250,000.

Appendix 2

Standards Council of Canada

(Established by the Standards Council of Canada Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

April 26, 1978

THE STANDARDS COUNCIL OF CANADA

AND

THE HONOURABLE JACK H. HORNER, P.C., M.P.,

MINISTER OF INDUSTRY, TRADE AND COMMERCE,

OTTAWA, ONTARIO

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1978 and the statement of operations and unrestricted equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Council as at March 31, 1978 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

BALANCE SHEET

AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current:			Current:		
Cash and short-term bank deposits	912,601	788,258	Accounts payable and accrued liabilities	277,812	184,064
Accrued interest	9,447		Customer deposits	27,749	37,837
Accounts receivable	20,207	6,890		305,561	221,901
Prepaid expenses	19,785	16,223	Provision for employee termination benefits	75,000	56,000
			EQUITY OF CANADA		
			Reserves (Note 4)	262,874	262,874
			Unrestricted equity	318,605	270,596
				581,479	533,470
	962,040	811,371		962,040	811,371

The accompanying notes are an integral part of the financial statements.

Certified correct:
R. L. HENNESSY

Executive Director

Approved:
G. W. LORD

President

Appendix 2—Continued
Standards Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Revenue		
Sale of standards	288,741	113,535
Interest on investments	113,810	93,627
Donations and other income	1,687	6,525
	<u>404,238</u>	<u>213,687</u>
Expense		
Salaries, wages and employee benefits	1,264,577	1,059,510
Financial assistance to standards writing organizations	507,795	509,614
Travel	327,014	274,259
Memberships in international organizations	271,718	223,896
Office accommodation	150,834	114,080
Public relations	144,814	117,822
Direct cost of standards purchases	193,558	76,621
Publications and printing	100,534	88,684
Office furniture and equipment	68,026	37,428
Telephone and postage	61,675	49,295
International secretariat costs	48,133	20,175
Office supplies	37,653	29,338
Meetings	15,357	11,728
Professional and special services	2,774	3,598
Other	30,767	19,043
	<u>3,225,229</u>	<u>2,635,091</u>
Less: recovered from Industry Trade and Commerce Vote 65 in 1978 (Vote 70 in 1977)	2,869,000	2,775,000
	<u>356,229</u>	<u>(139,909)</u>
Excess of revenue over expense for the year	48,009	353,596

The accompanying notes are an integral part of the financial statements.

STATEMENT OF UNRESTRICTED EQUITY
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year		
As previously reported	387,596	262,874
Provision for termination benefits and vacation pay (Note 3)	117,000	83,000
As restated	270,596	179,874
Excess of revenue and expense for the year	48,009	353,596
	<u>318,605</u>	<u>533,470</u>
Transfer to reserves (Note 4)	318,605	262,874
Balance at end of the year	318,605	270,596

The accompanying notes are an integral part of the financial statements.

Appendix 2—Concluded

Standards Council of Canada—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978

1. Objectives and operations

The Standards Council of Canada was created by Parliament as a statutory corporation under its own act to be the national coordinating body for voluntary standardization. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing coordinated by SCC. The System provides a coordinated approach to the development and advancement of voluntary standardization in the national interest.

Amongst its many programs, the Council provides financial assistance to standards-writing organizations, travel assistance to Canadian delegates to international meetings, coordinates the conversion of standards to the metric system of measurement, operates a self-funded standards sale service for Canadians for international and foreign national standards, and provides for Canadians a free national information service on standards.

2. Significant accounting policies

Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

Office furniture and equipment

Consistent with accounting principles followed by many non-profit organizations, the Council follows the practice of charging the cost of office furniture and equipment to operations in the year of acquisition.

Foreign exchange

Foreign exchange on purchases of international and foreign national standards is recorded as part of the direct cost of those standards, which is expensed each year. There are no material amounts payable or receivable in foreign currencies at March 31, 1978.

Parliamentary appropriations

Parliamentary appropriations are recorded in the accounts as they are voted by Parliament. Under the terms of the Standards Council of Canada Act the excess of funds provided over actual net expenses for the year is accumulated in an equity account which is reduced in a year when net expenses exceed the amount voted.

3. Change in accounting policy

During the year, the Council adopted the policy of recording a provision for vacation pay and termination benefits accruing to its employees. Previously, amounts paid in respect of employees' vacations and termination benefits were expensed in the year of payment. The change in accounting policy had the effect of decreasing income for the current year by \$38,000. This change in accounting policy was applied retroactively with the result that the income for the year ended March 31, 1977 has been decreased by \$34,000 over the amount previously reported and \$83,000 has been charged to operating results of years prior to 1976-77.

4. Reserves

During the previous year, the executive committee approved appropriations from the unrestricted equity of the Council. A reserve of \$135,000 was appropriated towards the cost of hosting the International Organization of Standardization General Assembly in 1982, and \$81,000 for the General Meeting of the International Electro-technical Commission in 1985. The remaining \$46,874 of the 1976 equity was established as a general reserve to cover any contingency which may arise.

5. Comparative figures

Certain figures for 1977, presented for comparative purposes, have been restated to conform to the 1978 presentation.

SECTION 11

1977-78 PUBLIC ACCOUNTS

Justice

Canadian Human Rights Commission

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	11.4
Total cost of programs	11.4
Programs by activity	11.5
Grants, contributions and other transfer payments	11.6
Net expenditure by program and standard object	11.7
Revenue	11.8

JUSTICE

Department

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

SUPREME AND FEDERAL COURTS OF CANADA PROGRAM

- To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

LAW REFORM COMMISSION OF CANADA PROGRAM

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

TAX REVIEW BOARD PROGRAM

- To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Canadian Human Rights Commission

Objective

- To foster the principles that every individual should have equal opportunity to participate in all spheres of Canadian life and that the privacy of individuals should be protected.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION OF JUSTICE PROGRAM				
1 Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act	\$ 31,555,000 00			
Transfer from Treasury Board vote 10 student summer and youth employment	245,000 00			
	31,800,000 00	29,415,531 45	2,384,468 55	24,605,906 43
5 Canadian Judicial Council—Operating expenditures	230,000 00	121,222 96	108,777 04	92,196 36
10 The grants listed in the Estimates and contributions	22,831,500 00	21,278,440 96	1,553,059 04	15,176,788 96
Stat. Minister of Justice—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Judges' salaries, allowances and annuities	38,671,559 19	38,671,559 19		35,259,956 64
Stat. Contributions to employee benefit plans	2,881,000 00	2,881,000 00		3,063,000 00
	96,436,059 03	92,389,754 40	4,046,304 63	78,219,848 23
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM				
15 Supreme Court of Canada—Operating expenditures	1,756,000 00	1,727,003 56	28,996 44	1,493,047 34
20 Federal Court of Canada—Operating expenditures	3,293,000 00	2,730,656 74	562,343 26	2,456,905 00
Stat. Contributions to employee benefit plans	379,000 00	379,000 00		305,000 00
	5,428,000 00	4,836,660 30	591,339 70	4,254,952 34
LAW REFORM COMMISSION OF CANADA PROGRAM				
25 Program expenditures	2,325,000 00	2,179,812 03	145,187 97	1,699,196 58
Stat. Contributions to employee benefit plans	77,000 00	77,000 00		59,000 00
	2,402,000 00	2,256,812 03	145,187 97	1,758,196 58
TAX REVIEW BOARD PROGRAM				
30 Program expenditures	860,000 00	777,905 73	82,094 27	685,928 95
Stat. Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act	323,553 15	323,553 15		340,479 80
	68,000 00	68,000 00		87,000 00
Stat. Contributions to employee benefit plans	1,251,553 15	1,169,458 88	82,094 27	1,113,408 75
	105,517,612 18	100,652,685 61	4,864,926 57	85,346,405 90
Canadian Human Rights Commission				
32b Program expenditures	662,000 00	542,893 40	119,106 60	
Total	106,179,612 18	101,195,579 01	4,984,033 17	85,346,405 90

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department					
ADMINISTRATION OF JUSTICE					
	1977-78	92,390	1,476	2,848	93,762
	1976-77	78,220	998	2,175	79,397
SUPREME AND FEDERAL COURTS OF CANADA					
	1977-78	4,837	147	1,484	6,174
	1976-77	4,255	141	1,740	5,854
LAW REFORM COMMISSION OF CANADA					
	1977-78	2,257		158	2,415
	1976-77	1,758		138	1,896
TAX REVIEW BOARD					
	1977-78	1,169	4	191	1,356
	1976-77	1,113	1	176	1,288
Canadian Human Rights Commission					
	1977-78	543			543
	1976-77				
Total					
	1977-78	101,196	1,627	4,681	104,250
	1976-77	85,346	1,140	4,229	88,435

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	8,241	7,670	253	355	22,831	21,278	31,325	29,303
Legal services	23,328	21,413					23,328	21,413
Canadian Judicial Council	228	120	2	1			230	121
Judges' salaries and allowances	31,841	31,841					31,841	31,841
Judges' annuities and allowances to widows					6,831	6,831	6,831	6,831
Contributions to employee benefit plans	2,881	2,881					2,881	2,881
	66,519	63,925	255	356	29,662	28,109	96,436	92,390
<i>Less: receipts credited to revenue</i>	<i>1,474</i>	<i>1,474</i>					<i>1,474</i>	<i>1,474</i>
<i>Add: services provided by other departments</i>	<i>2,848</i>	<i>2,848</i>					<i>2,848</i>	<i>2,848</i>
Total cost of program	67,893	65,299	255	356	29,662	28,109	97,810	93,764
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM								
Supreme Court	1,682	1,679	74	48			1,756	1,727
Federal Court	3,056	2,621	237	110			3,293	2,731
Contributions to employee benefit plans	379	379					379	379
	5,117	4,679	311	158			5,428	4,837
<i>Less: receipts credited to revenue</i>	<i>147</i>	<i>147</i>					<i>147</i>	<i>147</i>
<i>Add: services provided by other departments</i>	<i>1,484</i>	<i>1,484</i>					<i>1,484</i>	<i>1,484</i>
Total cost of program	6,454	6,016	311	158			6,765	6,174
LAW REFORM COMMISSION OF CANADA PROGRAM								
Law Reform Commission of Canada	2,314	2,144	11	36			2,325	2,180
Contributions to Employee Benefit Plans	77	77					77	77
	2,391	2,221	11	36			2,402	2,257
<i>Add: services provided by other departments</i>	<i>158</i>	<i>158</i>					<i>158</i>	<i>158</i>
Total cost of program	2,549	2,379	11	36			2,560	2,415
TAX REVIEW BOARD PROGRAM								
Tax Review Board	1,167	1,096	16	5			1,183	1,101
Contributions to employee benefit plans	68	68					68	68
	1,235	1,164	16	5			1,251	1,169
<i>Less: receipts credited to revenue</i>	<i>4</i>	<i>4</i>					<i>4</i>	<i>4</i>
<i>Add: services provided by other departments</i>	<i>191</i>	<i>191</i>					<i>191</i>	<i>191</i>
Total cost of program	1,422	1,351	16	5			1,438	1,356
Canadian Human Rights Commission								
Canadian human rights	583	475	79	68			662	543

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1977-78	1977-78	1976-77
	Appropriations	Expenditures	Expenditures
GRANTS			
<i>Administration</i>			
Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses	2	2	2
Grant to the Uniform Law Conference for the research purposes of the Conference	25	13	25
Grant to the International Commission of Jurists	13	13	10
Grant to l'Institut international de droit d'expression française (I.D.E.F.)	2		2
Grants to l'Institut international de droit d'expression française (I.D.E.F.)	10	5	10
Grants to various associations who are concerned with the development of law in Canada	10	7	8
Grants for research in the legal field	37	22	33
Grants to encourage student specialization in legislative drafting	86	59	59
Grants to encourage native people to enter the legal profession	76	51	47
Grants for the Duff-Rinfret Scholarship Program	55	53	8
Grants for the promotion of better understanding between native people and representatives of the legal system			100
<i>Expenditures not required for the current year</i>	316	225	304
<i>Judges' annuities and allowances to widows</i>			
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	80	35	24
Pensions under the Judges' Act (R.S. c. J-1 as amended)	6,830	6,830	5,880
	6,910	6,865	5,904
CONTRIBUTIONS			
<i>Administration</i>			
Contributions to the Provinces and Territories in accordance with agreements with the minister on behalf of Canada to assist in the operation of legal aid systems	17,454	17,185	11,348
Contributions to the Provinces and Territories in accordance with agreements with the minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	1,180	1,134	997
Contributions to encourage experimental and research work in legal aid	550	280	325
Contributions to Native Court-Worker Program	1,410	1,293	1,143
Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces	210	189	201
Contributions for a Summer Exchange Program between civil and common law students	257	235	216
Contribution to the Canadian Law Information Council	300	300	300
Contribution to the law for the layman project	85	79	72
Contribution to pilot projects relating to family courts	350	95	40
Contribution to the Canadian Association of Chiefs of Police for the law amendments committee	10	10	10
Contribution to the Canadian Association of Provincial Court Judges	27	27	25
Contributions for criminal law reform	570	160	87
Contribution to the Federal Advisory Council	15	14	
Contribution to Native Council of Canada	5	5	
Contribution to McGill University for the Second World Conference of the International Society on Family Law	8	8	
Contribution Indian Rights for Indian Women	5	5	
<i>Expenditure not required for the current year</i>			85
	22,436	21,019	14,849
Total	29,662	28,109	21,057

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration of Justice Program	Supreme and Federal Courts of Canada Program	Law Reform Commission of Canada Program	Tax Review Board Program	Canadian Human Rights Commission	Total
(1) Salaries and wages	53,986 52,481 <i>47,082</i>	3,268 2,926 <i>2,640</i>	640 565 <i>492</i>	856 824 <i>717</i>	336 164	59,086 56,960 <i>50,931</i>
(1) Other personnel costs	2,896 2,896 <i>3,075</i>	379 379 <i>305</i>	77 77 <i>59</i>	68 68 <i>87</i>		3,420 3,420 <i>3,526</i>
(2) Transportation and communications	3,272 3,564 <i>2,938</i>	234 267 <i>216</i>	255 275 <i>246</i>	156 145 <i>141</i>	28 33	3,945 4,284 <i>3,541</i>
(3) Information	923 830 <i>525</i>	224 214 <i>176</i>	338 284 <i>195</i>	1 1 <i>2</i>	130 13	1,615 1,342 <i>898</i>
(4) Professional and special services	1,825 1,853 <i>1,350</i>	466 426 <i>370</i>	958 883 <i>655</i>	101 82 <i>117</i>	53 203	3,403 3,447 <i>2,492</i>
(5) Rentals	58 122 <i>69</i>	148 73 <i>76</i>	19 27 <i>7</i>	5 1 <i>1</i>	3 1	233 224 <i>153</i>
(6) Purchased repair and upkeep	55 52 <i>40</i>	18 12 <i>13</i>	5 1 <i>3</i>	2 1 <i>2</i>		80 66 <i>58</i>
(7) Utilities, materials and supplies	1,268 1,248 <i>1,143</i>	359 350 <i>329</i>	87 88 <i>64</i>	46 39 <i>31</i>	28 59	1,788 1,784 <i>1,567</i>
(8) Construction and acquisition of land, buildings and equipment	115 85 <i>51</i>	194 66 <i>24</i>	7 6 <i>7</i>	9 7	2	327 157 <i>89</i>
(9) Construction and acquisition of machinery and equipment	142 273 <i>179</i>	117 94 <i>90</i>	4 30 <i>6</i>	7 5 <i>7</i>	77 68	347 470 <i>282</i>
(10) Grants, contributions and other transfer payments	29,662 28,109 <i>21,057</i>					29,662 28,109 <i>21,057</i>
(12) All other expenditures	2,234 877 <i>711</i>	21 30 <i>16</i>	12 21 <i>24</i>	2 3 <i>1</i>	5 2	2,274 933 <i>752</i>
Total net expenditures	96,436 92,390 <i>78,220</i>	5,428 4,837 <i>4,255</i>	2,402 2,257 <i>1,758</i>	1,252 1,169 <i>1,113</i>	662 543	106,180 101,196 <i>85,346</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue		
A Refund of previous years' expenditure	213,240 23	90,191 93
B Services and service fees	1,621 66	6,358 20
C Proceeds from sales	1,821 20	662 77
D Miscellaneous	1,407,958 50	1,043,320 69
Total	1,624,641 59	1,140,533 59

	1977-78
Details	
A Refunds of previous years' expenditure	213,240
B Services and service fees; costs	1,622
C Proceeds from sales	1,821
D Miscellaneous: fines and forfeitures—Northwest Territories \$227,177, Yukon Territory \$177,942; contribution to supe- rannuation-Judges \$854,495; Supreme Court fees \$27,908, Federal Court revenues \$119,408, sundries \$1,028	1,407,958
Total	1,624,641

SECTION 12

1977-78 PUBLIC ACCOUNTS

Labour

Department Canada Labour Relations Board

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	12.4
Total cost of programs	12.4
Programs by activity	12.5
Grants, contributions and other transfer payments	12.5
Net expenditure by program and standard object	12.6
Revenue	12.7

LABOUR

Department

Objectives

- To promote and protect:
 - The rights of the parties involved in the world of work;
 - A working environment conducive to physical and social well-being;
 - A fair return for efforts in the work place;
 - And in all cases to ensure equitable access to employment opportunities.

Canada Labour Relations Board

Objective

- To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78	1977-78	Unexpended	1976-77
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in International labour affairs	\$ 23,150,000 00			
1a	3,387,000 00			
1b	1 00			
	26,537,001 00	25,581,984 07	955,016 93	17,981,728 77
Stat. Minister of Labour—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)	10,468,314 24	10,468,314 24		10,132,196 60
	1,876,000 00	1,876,000 00		1,473,000 00
Stat. Contributions to employee benefit plans	38,903,315 08	37,948,298 15	955,016 93	29,608,925 21
Canada Labour Relations Board				
5 Program expenditures	3,030,000 00	2,498,732 93	531,267 07	2,216,751 11
Stat. Contributions to employee benefit plans	258,200 00	258,200 00		216,000 00
	3,288,200 00	2,756,932 93	531,267 07	2,432,751 11
Total	42,191,515 08	40,705,231 08	1,486,284 00	32,041,676 32

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	
Department	1977-78	37,948	140	2,050	39,858
	1976-77	29,609	49	2,144	31,704
Canada Labour Relations Board	1977-78	2,757	4	483	3,236
	1976-77	2,433	6	480	2,907
Total	1977-78	40,705	144	2,533	43,094
	1976-77	32,042	55	2,624	34,611

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Mediation and conciliation services	1,536	1,441		5			1,536	1,446
Research and program development	6,991	5,738	5	36	2,369	2,214	9,365	7,988
General labour services	4,933	5,825	6	57			4,939	5,882
International and provincial relations	550	592	2	1	25	25	577	618
Policy administration	3,691	2,178	2	20	25	25	3,718	2,223
Operational administration	4,256	5,282		64			4,256	5,346
Special income support programs					2,168	2,101	2,168	2,101
Payments of compensation respecting public service employees and merchant seamen	16,768	19,370					16,784	19,381
Contribution to Employee Benefit Plan	1,876	1,876			16	11	1,876	1,876
<i>Less: receipts and revenues credited to the vote</i>	40,601	42,302	15	183	4,603	4,376	45,219	46,861
	6,316	8,913					6,316	8,913
<i>Less: receipts credited to revenue</i>	34,285	33,389	15	183	4,603	4,376	38,903	37,948
<i>Add: services provided by other departments</i>		140						140
<i>Add: services provided by other departments</i>	2,050	2,050					2,050	2,050
Total cost of program	36,335	35,299	15	183	4,603	4,376	40,953	39,858
Canada Labour Relations Board								
Canada Labour Relations Board	3,283	2,750	26	7			3,309	2,757
<i>Less: receipts credited to revenue</i>	5	4					5	4
<i>Add: services provided by other departments</i>	483	483					483	483
Total cost of program	3,761	3,229	26	7			3,787	3,236

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1977-78		1977-78		1976-77	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
GRANTS						
<i>Research and program development</i>						
Grants for special research studies in the labour field (special research)	40	40			39	
Grants for special research studies in the labour field (accident prevention)	15	15			15	
Grants to post-secondary institutions to establish labour education	200	191				
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	310	228				
Grant to the Canadian Conference on Protective Equipment	20	20				
	585	494			54	
<i>International and provincial relations</i>						
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute	25	25			25	
	25	25			25	
<i>Policy administration</i>						
Grant to Labour College of Canada	25	25			25	
	25	25			25	
<i>Special income support programs</i>						
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	2,168	2,101			1,077	
	2,168	2,101			1,077	
<i>Payments of compensation respecting Public Service Employees and Merchant Seamen</i>						
Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11)	16	11			12	
	16	11			12	
CONTRIBUTIONS						
<i>Research and program development</i>						
Contribution to the Canadian Labour Congress labour education programs	1,500	1,500				
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	240	176				
Contribution to Quality of Worklife Project	44	44				
	1,784	1,720				
Total	4,603	4,376			1,193	

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Total
(1) Salaries and wages	14,873 14,376 <i>12,261</i>	2,147 1,878 <i>1,687</i>	17,020 16,254 <i>13,948</i>
(1) Other personnel costs	16,639 18,097 <i>16,862</i>	258 258 <i>216</i>	16,897 18,355 <i>17,078</i>
(2) Transportation and communications	1,557 1,468 <i>1,328</i>	357 267 <i>214</i>	1,914 1,735 <i>1,542</i>
(3) Information	1,202 1,332 <i>303</i>	90 52 <i>46</i>	1,292 1,384 <i>349</i>
(4) Professional and special services	5,115 5,899 <i>3,797</i>	279 147 <i>117</i>	5,394 6,046 <i>3,914</i>
(5) Rentals	132 154 <i>121</i>	32 26 <i>27</i>	164 180 <i>148</i>
(6) Purchased repair and upkeep	33 26 <i>34</i>	1 1 <i></i>	34 27 <i>34</i>
(7) Utilities, materials and supplies	514 572 <i>458</i>	83 108 <i>90</i>	597 680 <i>548</i>
(9) Construction and acquisition of machinery and equipment	15 183 <i>155</i>	26 7 <i>18</i>	41 190 <i>173</i>
(10) Grants, contributions and other transfer payments	4,603 4,376 <i>1,193</i>		4,603 4,376 <i>1,193</i>
(12) All other expenditures	536 378 <i>333</i>	15 13 <i>18</i>	551 391 <i>351</i>
(1-12) Total	45,219 46,861 <i>36,845</i>	3,288 2,757 <i>2,433</i>	48,507 49,618 <i>39,278</i>
(13) Less: receipts and revenues credited to the vote	6,316 8,913 <i>7,236</i>		6,316 8,913 <i>7,236</i>
Total net expenditures	38,903 37,948 <i>29,609 *</i>	3,288 2,757 <i>2,433</i>	42,191 40,705 <i>32,042</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

* Amends reporting in the previous years' Public Accounts.

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	71,392 78	4,982 09
B Services and service fees	1,874 55	1,595 42
C Proceeds from sales	486 30	212 00
D Miscellaneous	66,564 63	41,886 45
Total	140,318 26	48,675 96

1977-78

Details

Non-Tax Revenue—		
A Refund of previous year's expenditure—		
Workers compensation pay—Manpower and Immigration	50,637	
Commission of Inquiry concerning railway pension plans	12,000	
Various other refunds	8,756	
B Services and service fees		71,393
C Proceeds from sales		1,874
D Miscellaneous—		486
Fines and penalties, Labour Standards Code	629	
Transfers of unclaimed wages to Consolidated Revenue Fund from Labour Standards Code Suspense	63,590	
Other revenue	2,346	
		66,565
Total		140,318

1977-78

1976-77

Canada Labour Relations Board

\$

\$

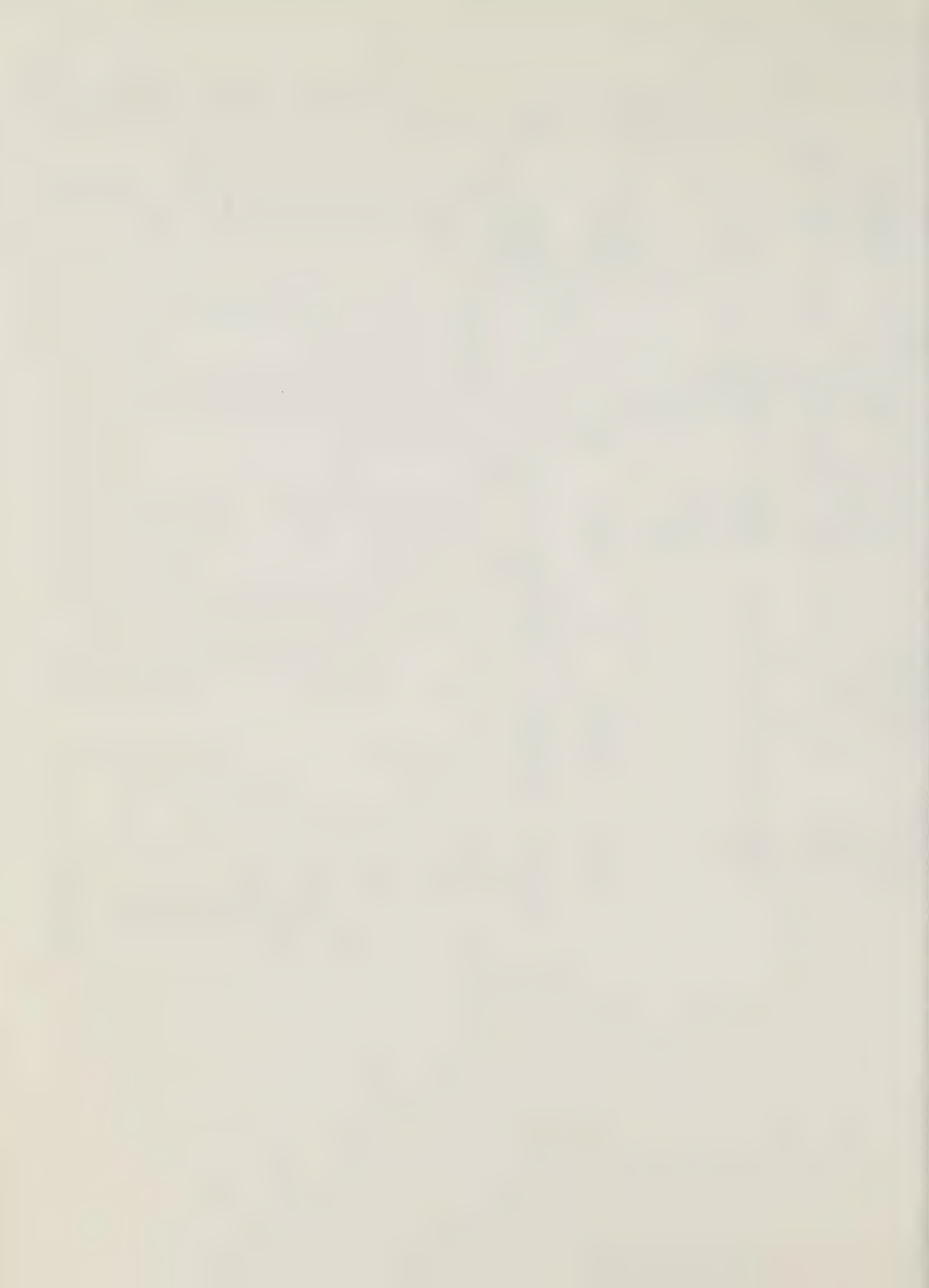
Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,025 82	309 45
B Proceeds from sales	2,543 00	4,449 00
C Miscellaneous	150 00	999 11
Total	3,718 82	5,757 56

1977-78

Details

Non-Tax Revenue—		
A Refund of previous years' expenditure	1,026	
B Proceeds from sales: sale of transcripts and tape recordings of proceedings of public hearings	2,543	
C Miscellaneous	150	
Total	3,719	



SECTION 13

**1977-78
PUBLIC ACCOUNTS**

Manpower and Immigration

**Department
Immigration Appeal Board
Unemployment Insurance Commission**

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	13.4
Total cost of programs	13.5
Programs by activity	13.6
Grants, contributions and other transfer payments	13.8
Net expenditure by program and standard object	13.9
Revenue	13.10
Non-budgetary appropriations and net payments for loans, investments and advances	13.11
Appendices	13.12

MANPOWER AND IMMIGRATION

Department

Objectives

ADMINISTRATION PROGRAM

- To provide direction and efficient and timely service to the Department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

- To further the attainment of national economic and social goals by achieving the full realization of the productive potential of Canada's human resources while supporting the initiatives of individuals to pursue their economic needs and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

- To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

PLANNING AND RESEARCH PROGRAM

- To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

Unemployment Insurance Commission

Objectives

ANNUITIES PROGRAM

- To administer contracts entered into under the Government Annuities Act.

ADMINISTRATION PROGRAM

- To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 36,113,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	2,508,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	100,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	385,000 00			
		39,106,000 00	37,612,431 75	1,493,568 25	35,833,065 27
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance.....	21,999 84	21,999 84		21,999 84
Stat.	Contributions to employee benefit plans.....	2,409,999 92	2,409,999 92		2,039,000 00
		41,537,999 76	40,044,431 51	1,493,568 25	37,894,065 11
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures, and:				
	(a) payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act;				
	(b) payments to provinces pursuant to contracts entered into under section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training; and				
	(c) recoverable expenditures on behalf of the Unemployment Insurance Act, 1971.....	\$ 496,081,000 00			
	5a.....	700,000 00			
	5b To authorize the transfer of \$4,499,999 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote.....	1 00			
	Transfer from Vote 10.....	4,499,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	3,980,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	9,617,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects.....	4,641,872 00			
		519,519,872 00	508,673,040 82	10,846,831 18	456,195,108 48
10	Contributions and:				
	(a) payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community; and				
	(b) to authorize the Minister, pursuant to a special co-operative project respecting training agreed to by a province, to pay training allowances under section 7 of the Adult Occupational Training Act, to trainees in that province, at a rate less than the minimum rate set out in section 8 of the Act.....	\$ 542,027,000 00			
	10a.....	89,500,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	26,596,740 00			
	Transfer from Treasury Board Vote 17a employment creating projects.....	421,980 00			
		658,545,720 00			
	Less: transfer to Vote 5.....	4,499,999 00			
		654,045,721 00	613,220,911 31	40,824,809 69	463,693,525 59
Stat.	Contributions to employee benefit plans.....	18,127,999 96	18,127,999 96		14,899,000 00
Stat.	Refunds of amounts credited to revenue in previous years.....	2,337 38	2,337 38		4,943 83
		1,191,695,930 34	1,140,024,289 47	51,671,640 87	934,792,577 90
IMMIGRATION PROGRAM					
15	Program expenditures and contributions.....	\$ 61,247,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,452,000 00			
		62,699,000 00	62,009,396 68	689,603 32	54,177,229 20
Stat.	Contributions to employee benefit plans.....	5,248,999 92	5,248,999 92		4,289,000 00
Stat.	Write-off of active assets.....	120,429 48	120,429 48		972,592 03
Stat.	Refunds of amounts credited to revenue in previous years.....	6,796 48	6,796 48		4,871 36
		68,075,225 88	67,385,622 56	689,603 32	59,443,692 59
PLANNING AND RESEARCH PROGRAM					
20	Program expenditures and the grants listed in the Estimates...\$	10,474,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	38,000 00			
		10,512,000 00	8,645,810 93	1,866,189 07	9,219,613 02
Stat.	Contributions to employee benefit plans.....	866,000 00	866,000 00		807,000 00
		11,378,000 00	9,511,810 93	1,866,189 07	10,026,613 02
		1,312,687,155 98	1,256,966,154 47	55,721,001 51	1,042,156,948 62

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Immigration Appeal Board				
25 Program expenditures	2,044,000 00	1,817,520 28	226,479 72	1,509,439 32
Stat. Contributions to employee benefit plans	192,000 00	192,000 00		155,000 00
	2,236,000 00	2,009,520 28	226,479 72	1,664,439 32
Unemployment Insurance Commission				
ANNUITIES PROGRAM				
30 Program expenditures	2,234,000 00	1,846,948 54	387,051 46	1,796,236 59
Stat. Contributions to employee benefit plans	228,000 00	228,000 00		171,000 00
Stat. Payments under the Supplementary Retirement Benefits Act	11,990 80	11,990 80		10,438 12
Stat. Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6)	2,473,990 80	2,086,939 34	387,051 46	4,744,752 98
				6,722,427 69
ADMINISTRATION PROGRAM				
Stat. Government's contribution to the Unemployment Insurance Account R.S. c. U-2	1,327,385,382 00	1,327,385,382 00		1,683,304,317 00
Stat. Government's contribution in respect of fishermen's benefits (R.S. c. U-2)	50,093,728 32	50,093,728 32		38,657,519 00
	1,377,479,110 32	1,377,479,110 32		1,721,961,836 00
	1,379,953,101 12	1,379,566,049 66	387,051 46	1,728,684,263 69
Total	2,694,876,257 10	2,638,541,724 41	56,334,532 69	2,772,505,651 63

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department					
ADMINISTRATION					
1977-78	1977-78	40,044	13	3,593	43,624
1976-77	1976-77	37,894	136	2,595	40,353
DEVELOPMENT AND UTILIZATION OF MANPOWER					
1977-78	1977-78	1,140,024	3,527	34,413	1,170,910
1976-77	1976-77	934,792	2,572	25,437	957,657
IMMIGRATION					
1977-78	1977-78	67,386	1,069	8,744	75,061
1976-77	1976-77	59,444	1,371	6,300	64,373
PLANNING AND RESEARCH					
1977-78	1977-78	9,512	4	588	10,096
1976-77	1976-77	10,027	18	527	10,536
Total department	1977-78	1,256,966	4,613	47,338	1,299,691
	1976-77	1,042,157	4,097	34,859	1,072,919
Immigration Appeal Board					
1977-78	1977-78	2,010		415	2,425
1976-77	1976-77	1,664		473	2,137
Unemployment Insurance Commission					
ANNUITIES					
1977-78	1977-78	2,087	1,940	395	542
1976-77	1976-77	6,722	1	357	7,078
ADMINISTRATION					
1977-78	1977-78	1,377,479	1,041		1,376,438
1976-77	1976-77	1,721,962	644		1,721,318
Total Unemployment Insurance Commission	1977-78	1,379,566	2,981	395	1,376,980
	1976-77	1,728,684	645	357	1,728,396
Grand total					
1977-78	1977-78	2,638,542	7,594	48,148	2,679,096
1976-77	1976-77	2,772,505	4,742	35,689	2,803,452

Programs by Activity

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
General administration	7,821	5,989	16	36			7,837	6,025
Finance and administration	13,577	14,212	193	100			13,770	14,312
Information services	1,825	1,579	7	5			1,832	1,584
Personnel services	3,563	3,707	13	2			3,576	3,709
Regional administration	11,813	11,685	80	203			11,893	11,888
Canada manpower and immigration council	219	116	1				220	116
Contributions to employee benefit plans	2,410	2,410					2,410	2,410
	41,228	39,698	310	346			41,538	40,044
Less: receipts credited to revenue	13	13					13	13
Add: services provided by other departments	3,593	3,593					3,593	3,593
Total cost of program	44,808	43,278	310	346			45,118	43,624
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration	19,459	18,936	136	343	16,504	9,218	36,099	28,497
Canada Manpower training program	316,986	309,945	63	5	279,992	267,566	597,041	577,516
Direct job creation	25,755	24,972	26	206	335,674	320,205	361,455	345,383
Other employment services	140,638	141,204	1,296	151			141,934	141,355
Other manpower development services	15,629	13,027	91	34	21,876	16,232	37,596	29,293
Contributions to employee benefit plans	18,128	18,128					18,128	18,128
Refunds of amounts previously credited to Revenue	2	2					2	2
	536,597	526,214	1,612	739	654,046	613,221	1,192,255	1,140,174
Less: receipts and revenues credited to the vote	559	150					559	150
	536,038	526,064	1,612	739	654,046	613,221	1,191,696	1,140,024
Less: receipts credited to revenue	3,527	3,527					3,527	3,527
Add: services provided by other departments	34,413	34,413					34,413	34,413
Total cost of program	566,924	556,950	1,612	739	654,046	613,221	1,222,582	1,170,910
IMMIGRATION PROGRAM								
Program administration	5,831	6,053	27	363			5,858	6,416
Recruitment and selection	20,521	21,388	36	23			20,557	21,411
Enforcement and control	31,979	29,900	218	104			32,197	30,004
Settlement	254	637	10	1	3,823	3,541	4,087	4,179
Contributions to employee benefit plans	5,249	5,249					5,249	5,249
Write-off of active assets	120	120					120	120
Refunds of amounts credited to Revenue in previous years	7	7					7	7
	63,961	63,354	291	491	3,823	3,541	68,075	67,386
Less: receipts credited to revenue	1,069	1,069					1,069	1,069
Add: services provided by other departments	8,744	8,744					8,744	8,744
Total cost of program	71,636	71,029	291	491	3,823	3,541	75,750	75,061
PLANNING AND RESEARCH PROGRAM								
Program administration	852	697	24	5			876	702
Strategic planning and evaluation	1,874	1,028	5	9			1,879	1,037
Research	2,400	1,805	27	6	50	31	2,477	1,842
Labour market analysis and forecasts	3,713	3,610	23	9			3,736	3,619
Occupational and career analysis and development	1,514	1,446	30				1,544	1,446
Contributions to employee benefit plans	866	866					866	866
	11,219	9,452	109	29	50	31	11,378	9,512
Less: receipts credited to revenue	4	4					4	4
Add: services provided by other departments	588	588					588	588
Total cost of program	11,803	10,036	109	29	50	31	11,962	10,096
Immigration Appeal Board								
Administration and support services	2,231	2,009	5	1			2,236	2,010
Add: services provided by other departments	415	415					415	415
Total cost of program	2,646	2,424	5	1			2,651	2,425

Programs by Activity—Concluded (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	2,470	2,087	4				2,474	2,087
Less: receipts credited to revenue		1,940						1,940
Add: services provided by other departments	395	395					395	395
Total cost of program	2,865	542	4				2,869	542
ADMINISTRATION PROGRAM								
Government's contribution to the Unemployment Insurance Account					1,327,385	1,327,385	1,327,385	1,327,385
Government's contribution in respect of fishermen's benefits					50,094	50,094	50,094	50,094
Less: receipts credited to revenue					1,377,479	1,377,479	1,377,479	1,377,479
Total cost of program						1,041		1,041
					1,377,479	1,376,438	1,377,479	1,376,438

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
CONTRIBUTIONS			
<i>Program administration</i>			
Payments to provinces, organizations or individuals in support of activities complementary to the development and utilization of manpower	16,504	9,218	234
	16,504	9,218	234
<i>Canada manpower training program</i>			
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	197,066	185,180	194,811
Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program	76,876	76,721	59,511
	5,800	5,611	5,347
Payments to individuals under the Manpower Mobility Regulations, section 6, Trainee Travel			
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower Training Research Projects	250	54	31
	279,992	267,566	259,700
<i>Direct job creation</i>			
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower	20,591	20,311	15,098
Payments to municipal and other public bodies, community organizations and private groups, and corporations and partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	288,486	274,700	175,429
	26,597	25,194	
Student Summer Employment Activities Program			2
Opportunities for Youth Program—Contributions	335,674	320,205	190,529
<i>Other manpower development services</i>			
Frontier College of Canada	110	110	100
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	4,700	3,879	3,438
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	3,059	1,203	679
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	11,106	10,370	8,782
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower	2,319	104	231
	160	160	
Creating a Career	422	406	
Federal Labour Intensive Projects	21,876	16,232	13,230
IMMIGRATION PROGRAM			
CONTRIBUTIONS			
<i>Settlement</i>			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	2,150	2,145	2,028
	1,673	1,396	925
Contributions to immigrant service agencies	3,823	3,541	2,953
PLANNING AND RESEARCH PROGRAM			
GRANTS			
<i>Research</i>			
Grants for manpower research and development	50	31	7
	50	31	7
Total department	657,919	616,793	466,653
Unemployment Insurance Commission			
ANNUITIES PROGRAM			
Government Annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c. G-6)			4,745
ADMINISTRATION PROGRAM			
Government's contribution to the Unemployment Insurance Account	1,327,385	1,327,385	1,683,304
	50,094	50,094	38,658
Government's contribution in respect of fishermen's benefits	1,377,479	1,377,479	1,726,707
	2,035,398	1,994,272	2,193,360
Grand total			

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Development and Utilization of Manpower Program	Immigra- tion Program	Planning and Research Program	Total Depart- ment	Immigra- tion Appeal Board	Unemploy- ment Insurance Commission	Total
(1) Salaries and wages	22,775 22,298 <i>19,655</i>	168,049 165,458 <i>140,538</i>	44,680 44,503 <i>39,875</i>	7,132 6,602 <i>6,121</i>	242,636 238,861 <i>206,189</i>	1,596 1,531 <i>1,264</i>	1,899 1,603 <i>1,566</i>	246,131 241,995 <i>209,019</i>
(1) Other personnel costs	2,614 2,485 <i>2,075</i>	18,330 18,850 <i>15,389</i>	7,359 7,322 <i>6,303</i>	939 871 <i>809</i>	29,242 29,528 <i>24,576</i>	192 192 <i>155</i>	290 250 <i>192</i>	29,724 29,970 <i>24,923</i>
(2) Transportation and communications	2,707 3,004 <i>2,039</i>	21,662 14,999 <i>11,414</i>	5,335 5,960 <i>4,835</i>	655 285 <i>316</i>	30,359 24,248 <i>18,604</i>	183 146 <i>137</i>	57 35 <i>45</i>	30,599 24,429 <i>18,786</i>
(3) Information	242 102 <i>1,332</i>	1,708 2,425 <i>1,047</i>	1,279 577 <i>646</i>	237 21 <i>506</i>	3,466 3,125 <i>3,531</i>	55 18 <i>3</i>	9 3 <i>3</i>	3,530 3,143 <i>3,531</i>
(4) Professional and special services	8,194 6,545 <i>6,814</i>	322,533 319,014 <i>298,162</i>	4,184 3,454 <i>2,530</i>	1,606 1,276 <i>1,735</i>	336,517 330,289 <i>309,241</i>	99 63 <i>46</i>	179 168 <i>139</i>	336,795 330,520 <i>309,426</i>
(5) Rentals	967 1,802 <i>1,834</i>	963 1,483 <i>897</i>	170 326 <i>241</i>	98 86 <i>72</i>	2,198 3,697 <i>3,044</i>	9 9 <i>4</i>	10 10 <i>10</i>	2,217 3,716 <i>3,058</i>
(6) Purchase repair and upkeep	1,633 1,149 <i>1,797</i>	48 7 <i>83</i>	10 21 <i>15</i>	21 1 <i>1</i>	1,712 1,178 <i>1,895</i>	22 5 <i>21</i>	2 1 <i>1</i>	1,736 1,184 <i>1,917</i>
(7) Utilities, materials and supplies	2,076 2,296 <i>1,972</i>	3,240 3,836 <i>2,906</i>	749 975 <i>823</i>	460 309 <i>420</i>	6,525 7,416 <i>6,121</i>	72 43 <i>33</i>	23 16 <i>22</i>	6,620 7,475 <i>6,176</i>
(9) Construction and acquisition of machinery and equipment	310 346 <i>364</i>	1,612 740 <i>752</i>	291 492 <i>193</i>	109 29 <i>39</i>	2,322 1,607 <i>1,348</i>	5 1 <i>1</i>	4 4 <i>2</i>	2,331 1,612 <i>1,351</i>
(10) Grants, contributions and other transfer payments ..		654,046 613,221 <i>463,693</i>	3,823 3,541 <i>2,953</i>	50 31 <i>7</i>	657,919 616,793 <i>466,653</i>		1,377,479 1,377,479 <i>1,726,707</i>	2,035,398 1,994,272 <i>2,193,360</i>
(12) All other expenditures	20 17 <i>12</i>	64 141 <i>49</i>	195 215 <i>1,030</i>	71 1 <i>1</i>	350 374 <i>1,092</i>	3 2 <i>3</i>	1 1 <i>1</i>	354 376 <i>1,095</i>
(1-12) Total	41,538 40,044 <i>37,894</i>	1,192,255 1,140,174 <i>934,930</i>	68,075 67,386 <i>59,444</i>	11,378 9,512 <i>10,026</i>	1,313,246 1,257,116 <i>1,042,294</i>	2,236 2,010 <i>1,664</i>	1,379,953 1,379,566 <i>1,728,684</i>	2,695,435 2,638,692 <i>2,772,642</i>
(13) Less: receipts and revenues credited to the vote		559 150 <i>137</i>			559 150 <i>137</i>			559 150 <i>137</i>
Total net expenditures	41,538 40,044 <i>37,894</i>	1,191,696 1,140,024 <i>934,793</i>	68,075 67,386 <i>59,444</i>	11,378 9,512 <i>10,026</i>	1,312,687 1,256,966 <i>1,042,157</i>	2,236 2,010 <i>1,664</i>	1,379,953 1,379,566 <i>1,728,684</i>	2,694,876 2,638,542 <i>2,772,505</i>

Amounts in roman type are 1977-78 appropriations.
Amounts in **bold face** type are 1977-78 expenditures.
Amounts in *italic* type are 1976-77 expenditures.

Department

Non-Tax Revenue—

A	Return on investments.....	209,833 09	229,901 88
B	Refunds of previous years' expenditure....	3,570,150 58	2,350,336 35
C	Services and service fees	32,496 53	41,065 96
D	Miscellaneous.....	800,292 87	1,475,654 55
	Total	4,612,773 07	4,096,958 74

Non-Tax Revenue—

A	Return on investments		
	Development and Utilization of Manpower—		
	rentals	1,494	
	Immigration—interest on Posting Loans		
	\$20,860; Interest on Assisted Passage Loans		
	\$183,876; Interest on Settlers Loans \$555;		
	Interest on Czech Student Loans \$1,049;		
	Rentals \$1,999	208,339	
			209,833

B	Refunds of previous years' expenditures	
	Departmental Administration—salary \$3,882;	
	sundries \$8,423	12,305
	Development and Utilization of Manpower—	
	Refunds of Canada manpower training	
	allowances \$537,462; Canada manpower	
	training purchases \$1,091,206; Canada	
	manpower industrial training \$90,864;	
	Canada manpower mobility allowances	
	\$13,350; local initiatives program	
	\$1,277,555; local employment assistance	
	Program \$133,912; outreach program	
	\$72,142; recovery of bad debts \$12,570;	
	salary \$3,430; sundries \$219,386	3,451,877
	Immigration—Czechoslovakian students loans	
	\$7,561; assistance to immigrants \$40,814;	
	transportation assistance to Canadian citizens	
	and settlers \$11,002; recovery of bad debts	
	\$717; salary \$6,403; sundries \$35,291	101,788
	Planning and Research—Salary \$3,350; sundries	
	\$831	4,181
		<hr/>
		3,570,151

C	Services and service fees	
	Immigration—Fees for special services \$48;	
	rebate on cables and telegrams \$32,373; sun-	
	dries \$75	32,496

D Miscellaneous		
Departmental Administration—Sundries	446	
Development and Utilization of Manpower—		
Industrial training contract holdback adjust-		
ments \$65,642; local initiatives contract		
holdback adjustments \$7,389; sundries \$8 ...	73,039	
Immigration—Deportation and detention		
expenses \$224,387; fines and forfeitures		
\$490,576; sundries \$11,845	726,808	
		800,293
Total		4,612,773

Comparative Summary

Non-Tax Revenue—	
Proceeds from sales	9,270

Comparative Summary

Non-Tax Revenue—		
A	Refunds of previous years' expenditure	197 10 1,353 76
B	Miscellaneous	2,980,700 22 643,970 19
	Total	2,980,897 32 645,323 95

Non-Tax Revenue—

A	Refunds of previous years' expenditure	197
B	Miscellaneous UIC—Fines \$1,036,581; unidentified items \$3,926	1,040,507
	Annuities—The amount of \$1,940,193 represents the actuarial surplus in the Government Annuities Account for the year 1976-77 which was transferred to miscellaneous non-tax Revenue in 1977-78	1,940,193
Total		2,980,897

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
L115a To extend the purposes of the special account established by vote 626, Appropriation Act No. 2, 1955 for advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during services abroad		538,053	538,053	44,593		493,460	(31,507)

Appendix 1**Canada Employment and Immigration Commission**

(Established under the Employment and Immigration Reorganization Act)

Unemployment Insurance Account

Ottawa, Ontario
September 28, 1978

THE HONOURABLE BUD CULLEN, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION
OTTAWA, ONTARIO

I have examined the balance sheet of the Unemployment Insurance Account as at December 31, 1977 and the statements of revenue and expenditure and of administration expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1977 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 applied on a basis consistent with that of the preceding year.

As explained in Note 3 to the financial statements, it has been established that the Commission has paid benefits to claimants who were not entitled to such benefits and that in a significant number of instances it has not adhered to all its administrative procedures in establishing the continuing eligibility of claimants. The Commission is continuing to seek ways to improve financial controls and to verify more effectively the initial and continuing eligibility of claimants.

J. J. MACDONELL
Auditor General of Canada

Appendix 1—Continued

Canada Employment and Immigration Commission—Continued

Unemployment Insurance Account—Continued

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
	\$	\$		\$	\$
Current			Current		
Cash	1,029,397	525,135	Unredeemed warrants	166,019,441	123,849,335
Deposit with the Receiver General for Canada	138,814,347	209,005,536	Accounts payable and accrued liabilities:		
Accounts receivable:			Canada	19,828,934	14,594,951
Benefit overpayments (Note 4)	14,942,369	16,036,433	Others	21,649,569	18,846,890
Canada	13,336,618	10,857,554	Amounts payable to the Department of National Revenue—Taxation	19,188,880	51,999,921
Benefit payments recoverable from Canada	1,739,395,344	1,327,385,382	Advances from Canada	1,266,491,767	1,150,534,275
				1,493,178,591	1,359,825,372
			SURPLUS (DEFICIT)		
			Balance at the beginning of the year	203,984,668	(96,565,034)
			Excess of revenue over net expenditure	210,354,816	300,549,702
			Balance at the end of the year	414,339,484	203,984,668
	1,907,518,075	1,563,810,040		1,907,518,075	1,563,810,040

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. GODBOUT

Executive Director

Finance and Administration

Approved:

J. MANION

Chairman

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
	\$	\$
REVENUE		
Premiums from employers and employees	2,550,810,708	2,475,997,659
Penalties—Section 47 of the Act	2,072,519	1,818,484
Interest on deposit with the Receiver General for Canada	11,552,334	8,234,645
	2,564,435,561	2,486,050,788
EXPENDITURE		
Benefits (Notes 3, 5 and Appendix 1) ..	3,904,072,605	3,331,933,614
Administration expense as per statement	233,820,316	206,855,011
	4,137,892,921	3,538,788,625
Excess of expenditure over revenue before Government cost of paying benefits	1,573,457,360	1,052,737,837
Amount recoverable from Canada pursuant to Section 136 of the Act	1,739,395,344	1,327,385,382
Cost of benefits paid to fishermen provided for by statute pursuant to Section 146 of the Act	48,479,471	28,852,088
Premiums from fishermen to be transferred to revenue of Canada pursuant to Section 146 of the Act	(4,062,639)	(2,949,931)
Government cost of paying benefits	1,783,812,176	1,353,287,539
Excess of revenue over net expenditure ..	210,354,816	300,549,702

The accompanying notes are an integral part of the financial statements.

Appendix 1—Continued

Canada Employment and Immigration Commission—Continued

Unemployment Insurance Account—Continued

SCHEDULE OF BENEFITS PAID AND GOVERNMENT COST
OF PAYING BENEFITS FOR THE YEAR ENDED DECEMBER
31, 1977

	1977 Benefits Paid	1976 Government Cost	Benefits Paid	Government Cost
	\$	\$	\$	\$
Benefits (Notes 3 and 5)				
Sickness	156,831,360		139,075,082	
Special severance	13,528,623		18,029,798	
Maternity	172,070,973		139,486,441	
Post training	18,263,583	18,263,583	19,234,861	19,234,861
Fishing	48,479,471	44,416,832	28,852,088	25,902,157
Work sharing	26,070			
Phase 1				
—advance of benefits	2,792	782	2,689,497	557,126
Phase 2				
—initial benefit period	1,604,413,249	449,041,949	1,397,812,682	308,320,093
Phase 3				
—re-establishment of benefit period	858,687,329	240,319,875	753,793,448	116,313,585
Phase 4				
—extended benefit period, duration of employment	386,692,721	386,692,721	312,108,600	312,108,600
Phase 4B				
—extended benefit period, national unemployment rate	420,308,011	420,308,011	347,112,397	347,112,397
Phase 5				
—extended benefit period, regional unemployment rate	224,768,423	224,768,423	173,738,720	173,738,720
	3,904,072,605	1,783,812,176	3,331,933,614	1,353,287,539

STATEMENT OF ADMINISTRATION EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1977

	1977	1976
	\$	\$
Salaries and wages	168,340,651	150,530,322
Professional and special services	20,251,284	18,383,945
Rentals	19,771,646	18,190,641
Transportation and communications	17,019,650	13,342,175
Utilities, materials and supplies	5,912,165	6,108,717
Purchased repairs and upkeep	1,632,816	1,298,230
Information	2,629,848	847,880
Construction and acquisition of machinery and equipment	573,931	507,047
Other	59,679	83,576
	236,191,670	209,292,533
Less: amounts recovered from Canada	2,371,354	2,437,522
Administration expense charged to the Unemployment Insurance Account	233,820,316	206,855,011

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Objectives and basis of the Account

In August of 1977, legislation was adopted merging the Unemployment Insurance Commission and the Department of Manpower and Immigration into the Canada Employment and Immigration Commission. The merger was accomplished through the Employment and Immigration Reorganization Act. The Commission is listed as a departmental corporation under the Financial Administration Act.

One of the main objectives of the Commission is the administration of the Unemployment Insurance Act, 1971, which provides for short-term financial relief and other assistance to workers eligible under this Act. The financial operations relating to this objective are reported through the Unemployment Insurance Account.

The Unemployment Insurance Account is part of the Government of Canada accounting entity. The Account is credited with amounts received under the Unemployment Insurance Act, benefit payments recoverable from Canada under the Act and interest received on deposit with the Receiver General for Canada. Receipts under the Act are paid into the Consolidated Revenue Fund.

Benefit payments and administration expenses are paid out of the Consolidated Revenue Fund and charged to the Unemployment Insurance Account.

Premiums collected from and benefits paid to fishermen are respectively paid into and charged to the Consolidated Revenue Fund.

Appendix 1—Concluded**Canada Employment and Immigration Commission—***Concluded***Unemployment Insurance Account—Concluded****2. Significant accounting policies****(a) Revenue**

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting employers and employees premiums. These premiums are transferred monthly on an estimated basis to the Unemployment Insurance Account and recorded on a cash basis. The estimate is determined by forecasting factors such as employment, coverage, income and new entrants. Adjustment of the difference between the actual premium amount computed and the estimated premium amount transferred is made in the following year and remitted to/or reimbursed by the Commission subsequent to the year end. At December 31, 1977, \$19 million of which \$2 million pertained to 1976 was to be reimbursed and is recorded as a liability.

Penalties pursuant to Section 47 of the Act are recorded when received. All other revenues are recorded on an accrual basis.

(b) Expenditures

Benefit payments less net benefit overpayments, which are established yearly, are recorded on a cash basis.

Administration expenditures are recorded on an accrual basis with the exception of termination benefits accumulating to employees. Such payments are made and charged to the Account in the year the employee separates or retires.

(c) Fixed assets

The Commission follows the practice of charging to the cost of administration, all purchases of machinery and equipment in the year of acquisition.

(d) Unredeemed warrants

Unredeemed warrants represent benefits issued during the past three years which had not been presented for payment at December 31, 1977. Warrants unredeemed for more than three years are applied to reduce benefit expenditure in the following year.

3. Estimated Overpayments

The Commission is responsible for exercising financial control to ensure the initial and continuing eligibility of approximately 3 million individual claimants to whom benefits were paid in 1977, while providing prompt and efficient service to those who are entitled to receive benefits under the Unemployment Insurance Act.

Because of the large number of claimants to be monitored, control procedures are selective rather than universal in application and the requirement for prompt service has influenced the Commission to rely mainly upon control activities which take place after claimants have begun to receive benefits. It is therefore possible under these circumstances that some benefits could be paid to claimants who are not entitled to these benefits. Although the Commission has been increasing its efforts to improve adjudication by interviewing selected claimants at the time or very shortly after they file claims, the effectiveness of this program still needs to be improved.

Based upon the result of a statistical sample of claimants to whom benefits were paid in 1977, it has been established that the Commission has paid benefits to claimants who were not entitled to such benefits.

The amount of such overpayments not previously identified by the Commission's regular control activities is most likely to be approximately \$142 million (\$95 million in 1976). These overpayments, which are included in the cost of benefits on the statement of Revenue and Expenditure, are in addition to an amount of \$6 million (\$5 million in 1976) also included in that figure which represents the net loss on overpayments identified by the control activities referred to above. In addition, the results of the sample indicate that in a significant number of instances, the Commission did not adhere to all its administrative procedures in the processing of continuing benefit payments and that some part of the amounts so paid could represent further overpayments.

4. Benefit overpayments

	1977	1976
	\$	\$
Benefit overpayments consist of:		
Balance as established at December 31	40,075,444	36,461,396
Allowance for uncollectible amounts	19,606,445	15,901,867
Estimated amount pertaining to Canada	5,526,630	4,523,096
	25,133,075	20,424,963
	14,942,369	16,036,433

In addition to the increase in the balance of benefit overpayments established, \$2.3 million (\$2.7 million in 1976) of uncollected benefit overpayments were written off during the year under authority of Section 175(2) of the Unemployment Insurance Regulations.

5. Benefits

The Government cost of Unemployment Insurance benefits paid under phases 1, 2 and 3 is based on the excess of the average national rate of unemployment for the year over a percentage based on the average for the past ninety-six months ended on the 30th day of June in the immediately preceding year. The rate for 1977 was 28% (22% in 1976). The cost of all other phases is entirely charged to the Government, except for sickness, special severance and maternity benefit payments, and work sharing which are the responsibility of the Commission.

6. Subsequent event

In February 1978, the Commission established that benefit overpayments of approximately \$4.5 million, resulted from the incorrect utilization of the 1977 unemployment rates in determining claimant's entitlement to regional extended benefits as provided in Section 35 of the Unemployment Insurance Act. This amount of overpayments is not recorded in the financial statements at December 31, 1977 and is in addition to overpayments previously referred to in Notes 3 and 4.

Appendix 2

Government Annuities Account

(Established by the Government Annuities Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
August 8, 1978

THE HONOURABLE BUD CULLEN, P.C., M.P.,
MINISTER OF EMPLOYMENT AND IMMIGRATION,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Government Annuities Account administered by the Canada Employment and Immigration Commission as at March 31, 1978 and the statements of revenue and expense, unpaid annuities and administrative expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Government Annuities Account as at March 31, 1978 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Deposit with the Receiver General for Canada	1,147,649,099	1,156,353,720	Accounts payable	250,297	253,129
Accrued interest due from Canada	83,489,726	84,168,961	Actuarial surplus due to Canada	1,078,600	1,934,845
Accounts receivable	1,047,673	633,529	Unpaid annuities, as per statement	1,230,857,601	1,238,968,236
	1,232,186,498	1,241,156,210		1,232,186,498	1,241,156,210

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. GODBOUT
*Executive Director
Finance and Administration
Canada Employment and
Immigration Commission*

Approved:

J. L. MANION
*Chairman
Canada Employment and
Immigration Commission*

Appendix 2—Concluded

Government Annuities Account—Concluded

STATEMENT OF REVENUE AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Revenue		
Interest	83,489,726	84,163,613
Premiums	3,456,886	3,871,808
Other	29,931	24,079
	86,976,543	88,059,500
Expense		
Annuities paid	88,575,159	87,113,648
Refunds of premiums	5,221,459	5,915,151
Other	211,960	210,421
	94,008,578	93,239,220
Excess of expense over revenue before actuarial valuation	7,032,035	5,179,720
Actuarial valuation—Surplus as provided in section 15 of the Act, to be paid to Canada	1,078,600	1,934,845
Excess of expense over revenue for the year	8,110,635	7,114,565

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ADMINISTRATIVE EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Salaries, wages and employee benefits ..	1,800,886	1,697,164
Professional and special services	303,421	229,610
Computer services paid to the Canada Employment and Immigration Com- mission	178,189	179,039
Rentals	144,480	136,804
Transportation and communications	34,600	44,942
Utilities, materials and supplies	20,364	25,762
Total expenditure	2,481,940	2,313,321
Total expenditure provided by:		
Manpower and Immigration Vote 30 ..	1,846,949	1,794,883
Manpower and Immigration Statutory Vote, contributions to employee ben- efit plans	239,991	161,438
Government departments which pro- vided certain major services without charge	395,000	357,000
	2,481,940	2,313,321

The accompanying notes are an integral part of the financial statements.

STATEMENT OF UNPAID ANNUITIES FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance, beginning of the year	1,238,968,236	1,246,082,801
Excess of expense over revenue for the year	8,110,635	7,114,565
Balance, end of the year	1,230,857,601	1,238,968,236
Balance, end of the year comprises:		
Annuitants' premiums and accrued interest for unmatured annuities ..	590,219,546	608,940,626
Present value of matured annuities	640,638,055	630,027,610
	1,230,857,601	1,238,968,236

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Authorization and purpose

The Government Annuities Account was established by the Government Annuities Act c. G6, R.S. and modified by the Government Annuities Improvement Act 1974-75-76, c. 83.

The purpose of the Account is to assist Canadians to provide for their later years by the purchase of Government annuities. The Improvement Act, assented to on December 20, 1975, increased the rate of return and flexibility of Government Annuity contracts and discontinued future sales of annuities.

The Account is administered by the Canada Employment and Immigration Commission.

2. Significant accounting policies

(a) Accounting system

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Calculation of unpaid annuities

In accordance with section 15 of the Government Annuities Improvement Act, the liability outstanding at the end of each fiscal year in respect to annuity contracts is calculated on the basis of such rate or rates of interest and mortality tables, and in such manner, as is prescribed by regulation.

If at the end of any fiscal year the liability calculated according to the above-mentioned paragraph exceeds or is less than the balance of the Government Annuities Account, the actuarial deficit or surplus resulting is credited or charged to the Consolidated Revenue Fund.

(c) Revenue for the year

Revenue for the year included accrued interest calculated yearly on the balance of unpaid annuities, on the basis of such rate or rates of interest and mortality tables, and in such manner, as is prescribed by regulation.

(d) Administration expenditures

Included in the reported expenditures, are amounts for services provided without charge by other government departments. Acquisitions of furniture and equipment are expensed in the year of acquisition.

SECTION 14

1977-78 PUBLIC ACCOUNTS

National Defence

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	14.4
Total cost of program	14.4
Program by activity	14.5
Grants, contributions and other transfer payments	14.5
Net expenditure by program and standard object	14.6
Revenue	14.6
Non-budgetary appropriations and net payments for loans, investments and advances	14.7
Appendices	14.7

NATIONAL DEFENCE

Objective

DEFENCE SERVICES PROGRAM

- To ensure the security of Canada and to contribute to the maintenance of world peace.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
DEFENCE SERVICES PROGRAM				
1 Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$7,258,980,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$3,733,011,552 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenues, as authorized by Treasury Board, received during the year for the purposes of any of the said votes.....	\$2,702,159,000 00			
1a	3,560,000 00			
1b To extend the purposes of National Defence Vote 1, Appropriation Act No. 3, 1977, and to repeal National Defence Vote 48, Appropriation Act No. 2, 1966; and to provide a further amount of	867,500 00			
Transfer from Treasury Board Vote 10 student summer and youth employment.....	7,552,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,253,000 00			
Transfer from Treasury Board Vote 17a employment creating projects.....	21,189,038 00			
	2,736,580,538 00	2,731,031,300 51	5,549,237 49	2,433,048,055 56
5 Capital expenditures.....	585,127,000 00	566,409,662 00	18,717,338 00	477,188,689 55
10 The grants listed in the Estimates, contributions in support of defence scientific research, contributions for emergency preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and, in accordance with section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes ..\$	33,072,448 00			
10b	54,000 00			
	33,126,448 00	33,034,131 77	92,316 23	27,349,990 06
15 Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	6,132,000 00	5,859,000 00	273,000 00	5,001,645 00
Stat. Minister of National Defence—Salary and motor car allowance	21,999 84	21,999 84		20,753 96
Stat. Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	10,390 21	10,390 21		12,516 30
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act and the Supplementary Retirement Benefits Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contribution under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account	373,810,444 23	373,810,444 23		376,713,441 62
Stat. Contributions to employee benefit plans	60,678,000 00	60,678,000 00		51,735,000 00
Stat. Federal Court awards.....	124,945 66	124,945 66		129,169 36
Total	3,795,611,765 94	3,770,979,874 22	24,631,891 72	3,371,199,261 41

Total Cost of Program

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of program
Defence Services	1977-78	3,770,980	19,892	46,458	282,046	4,079,592
	1976-77	3,371,199	15,379	48,209	289,411	3,693,440

Note: Total cost of program column does not include expenditures from the Special Account established to receive revenues from the sale of materiel, surplus lands, buildings and materials. Expenditures from the Special Account were as follows: 1977-78, \$12,046; 1976-77, \$4,850.

Program by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces	751,511	749,637	207,594	182,674			959,105	932,311
Maritime forces	599,971	595,255	197,530	211,696			797,501	806,951
Air defence forces	305,154	308,299	15,682	18,131			320,836	326,430
Military support forces	380,103	389,809	53,819	43,512			433,922	433,321
Military training services	438,414	445,299	79,787	77,349			518,201	522,648
Scientific, engineering and supply services	221,561	225,381	23,977	24,537			245,538	249,918
Policy direction, operational command and management services	245,624	228,533	6,738	8,511	33,126	33,034	285,488	270,078
Military pension, pension contributions and other benefits	314,945	314,945			58,876	58,876	373,821	373,821
Civilian pension contributions and other employee benefits	60,678	60,678					60,678	60,678
	3,317,961	3,317,836	585,127	566,410	92,002	91,910	3,995,090	3,976,156
<i>Less: receipts and revenues credited to the vote</i>	<i>199,478</i>	<i>205,176</i>					<i>199,478</i>	<i>205,176</i>
	3,118,483	3,112,660	585,127	566,410	92,002	91,910	3,795,612	3,770,980
<i>Less: receipts credited to revenue</i>	<i>45,082</i>	<i>46,458</i>					<i>45,082</i>	<i>46,458</i>
<i>Add: services provided by other departments</i>	<i>282,046</i>	<i>282,046</i>					<i>282,046</i>	<i>282,046</i>
<i>accommodation provided by this department</i>								
Total cost of program	3,429,511	3,421,272	585,127	566,410	92,002	91,910	4,106,640	4,079,592

Grants, Contributions and Other Transfer Payments (in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
DEFENCE SERVICES PROGRAM			
GRANTS			
<i>Policy direction, operational command and management services</i>			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	10	10	12
Civil pensions and annuities:			
Mrs. Eleanor F. Nixon	1	1	1
Conference of Defence Associations	93	93	85
Army Cadet League of Canada	73	73	67
Air Cadet League of Canada	73	73	67
Navy League of Canada	73	73	67
Royal Canadian Naval Association	5	5	5
Naval Officers Association	15	15	14
Royal Canadian Air Force Association	20	20	18
Royal Canadian Navy Benevolent Fund	5	5	2
Royal Canadian Air Force Benevolent Fund	7	7	7
Rifle Associations	99	99	90
Military and United Services Institutes	18	17	16
Canadian Universities—Military studies	350	350	343
International Institute of Strategic Studies Building Fund	54	54	
	896	895	794
CONTRIBUTIONS			
<i>Policy direction, operational command and management services</i>			
Contributions to NATO infrastructure and military budgets	29,900	29,762	24,384
Materiel produced for transfer as mutual aid	100	147	85
Contributions to provinces and municipalities for emergency preparedness purposes	1,604	1,604	1,500
Military college research contributions	636	636	600
	32,240	32,149	26,569
<i>Military pensions, pension contributions and other benefits</i>			
Payments under Parts I-IV of the Defence Services Pension Continuation Act (R.S. c. D-3)	8,249	8,249	8,478
Payments under the Supplementary Retirement Benefits Act	50,617	50,617	37,025
	58,866	58,866	45,503
Total	92,002	91,910	72,866

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1977-78	Expenditures 1977-78	Expenditures 1976-77
(1) Salaries and wages	535,637	539,170	484,594
(1) Other personnel costs	71,656	77,204	59,765
(1) Pay of the forces	1,228,353	1,215,935	1,149,308
(1) Other personnel costs	114,275	111,931	88,154
(1) Government contribution to military pension funds	314,945	314,945	331,210
(2) Transportation and communications	140,806	162,577	134,687
(3) Information	13,415	12,140	10,426
(4) Professional and special services	166,481	168,643	147,176
(5) Rentals	27,598	24,532	25,916
(6) Purchased repair and upkeep	233,156	223,462	182,008
(7) Utilities, materials and supplies	487,448	489,844	417,279
(8) Construction and acquisition of land, buildings and equipment	79,977	80,674	61,007
(9) Construction and acquisition of machinery and equipment	473,901	447,674	386,430
(10) Grants, contributions and other transfer payments	92,002	91,910	72,866
(12) All other expenditures	15,440	15,514	11,725
(1-12) Total	3,995,090	3,976,155	3,562,551
(13) Less: receipts and revenues credited to the vote	199,478	205,175	191,352
Total net expenditures	3,795,612	3,770,980	3,371,199

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	920,304 64	973,613 29
B Refunds of previous years' expenditure ..	5,227,263 15	2,366,026 08
C Miscellaneous	13,744,536 60	12,039,537 36
Total	19,892,104 39	15,379,176 73
	1977-78	

Details

Non-Tax Revenue—		
A Return on Investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation	914,242	
Interest on loans to employees posted abroad	6,063	920,305
B Refunds of previous years' expenditure:		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts		5,227,263
C Miscellaneous:		
Payments received from United Nations in respect of peacekeeping operations		13,744,536
Total		19,892,104

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Program—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
DEFENCE SERVICES PROGRAM							
Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes							
		13,086,217	13,086,217			13,086,217	

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance as at March 31	7,006,166,679	6,456,829,754
RECEIPTS		
Contributions by personnel	67,012,051	63,040,786
Contributions by the government	119,157,827	114,245,925
Actuarial liability adjustments	264,000,000	296,050,000
Interest	289,498,953	265,034,585
Other	722,777	690,206
	740,391,608	739,061,502
	7,746,558,287	7,195,891,256
DISBURSEMENTS		
Pension and retiring allowance payments	198,768,608	180,623,084
Cash termination allowance and return of contributions	8,142,638	7,194,588
Transfer to public service superannuation account (Treasury Board)	897,140	1,862,280
Other	31,633	44,625
	207,840,019	189,724,577
Balance as at March 31	7,538,718,268	7,006,166,679

Note: Amendments to the Canadian Forces Superannuation Act provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amounts, by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1977-78, the additional interest amounted to \$240,192,454.46 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies.

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance as at March 31	28,210,922	26,329,312
RECEIPTS		
Contributions by participants	3,710,392	3,441,722
Government's contribution	794,621	717,338
Single premiums payable by the government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution	153,449	129,580
Interest	2,114,437	1,902,097
	6,772,899	6,190,737
	34,983,821	32,520,049
DISBURSEMENTS		
Benefits paid in respect of participants who at the time of death were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	4,767,728	4,309,127
Balance as at March 31	30,216,093	28,210,922

SECTION 15

1977-78 PUBLIC ACCOUNTS

National Health and Welfare

Department Medical Research Council Status of Women

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	15.4
Total cost of programs	15.7
Programs by activity	15.8
Grants, contributions and other transfer payments	15.10
Net expenditure by program and standard object	15.11
Revenue	15.12
Appendices	15.15

NATIONAL HEALTH AND WELFARE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide central direction, management and service to the Department.

HEALTH CARE PROGRAM

- To develop, promote and support health programs designed to preserve and improve the health of Canadian residents.

MEDICAL SERVICES PROGRAM

- To promote and undertake programs to enhance and protect the health of the Canadian citizens whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

- To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

FITNESS AND AMATEUR SPORT PROGRAM

- To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

- To promote and improve the social security and social welfare of the people of Canada.

Medical Research Council

Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Status of Women

Objective

- To promote equal opportunities for women in all spheres of Canadian life.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	\$ 14,577,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	69,300 00			
	14,646,300 00	13,905,019 36	741,280 64	13,147,397 77
Stat. Minister of National Health and Welfare—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	1,147,000 00	1,147,000 00		978,000 00
	15,815,299 84	15,074,019 20	741,280 64	14,147,397 61
HEALTH CARE PROGRAM				
5 Operating expenditures	\$ 8,625,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	74,000 00			
	8,699,000 00	8,041,500 57	657,499 43	6,872,768 04
10 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,439,840 for contributions for the training of health personnel and \$12,132,830 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health	\$ 13,781,000 00			
10a	252,000 00			
10b To authorize the transfer of \$124,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1977, for the purposes of this Vote	100			
Transfer from Vote 20	124,999 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	674,000 00			
	14,832,000 00	14,213,145 86	618,854 14	11,183,801 25
Stat. Contributions for previous fiscal years to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)	41,992,581 00	41,992,581 00		2,030,474,758 00
Stat. Contributions to provinces, the Yukon and Northwest Territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,619,876,000 00	1,619,876,000 00		
Stat. Contributions for the previous fiscal year to the provinces under the Medical Care Act (R.S. c. M-8)	23,890,307 00	23,890,307 00		1,003,582,951 00
Stat. Contributions to provinces, the Yukon and Northwest Territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	574,462,000 00	574,462,000 00		
Stat. Contributions to provinces, the Yukon and Northwest Territories for extended health care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	465,820,000 00	465,820,000 00		
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)	22,119,148 38	22,119,148 38		24,050,427 18
Stat. Contributions to employee benefit plans	725,000 00	725,000 00		632,000 00
	2,772,416,036 38	2,771,139,682 81	1,276,353 57	3,076,796,705 47
MEDICAL SERVICES PROGRAM				
15 Operating expenditures and contributions	\$ 128,240,000 00			
15a The grant listed in the Estimates	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	100,100 00			
Transfer from Treasury Board Vote 17a employment creating projects	114,000 00			
	128,454,101 00	125,915,464 18	2,538,636 82	113,590,859 13
20 Capital expenditure	\$ 11,611,000 00			
Less: transfer to Vote 10	124,999 00			
	11,486,001 00	9,674,437 24	1,811,563 76	8,411,448 49
Stat. Contributions to employee benefit plans	7,243,000 00	7,243,000 00		6,215,992 00
Stat. Refunds of amounts credited to revenue in previous years	66 56	66 56		8,964 65
	147,183,168 56	142,832,967 98	4,350,200 58	128,227,264 27
HEALTH PROTECTION PROGRAM				
25 Operating expenditures	\$ 60,512,000 00			
25b	2,390,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	214,326 00			
Transfer from Treasury Board Vote 15 public service bilingualism	188,400 00			
	63,304,726 00			
Less: transfer to Vote 65	149,999 00			
	63,154,727 00	62,417,568 91	737,158 09	64,981,109 05

Budgetary Appropriations and Expenditures—Continued

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department—Continued				
HEALTH PROTECTION PROGRAM—Concluded				
26b*	To provide in the current and subsequent fiscal years for the indemnification of suppliers of swine flu vaccine under the swine flu immunization program, in accordance with agreements entered into with the said suppliers, up to an aggregate amount not to exceed \$10,000,000 in respect of any claims, as described in the agreements, attributable to the suppliers' negligence in the processing, testing, filling and packaging of the vaccine, and authority to pay taxed costs awarded by a court against the suppliers in connection with the said program other than taxed costs arising out of claims attributable to the aforementioned suppliers' negligence			
30	The grant listed in the Estimates and contributions	\$ 5,134,000 00		
30a	.....	174,000 00		
30b	.....	1 00		
	Transfer from Treasury Board Vote 10 student summer and youth employment	527,000 00		
Stat.	Contributions to employee benefit plans	5,835,001 00	4,701,812 50	1,133,188 50
Stat.	Refunds of amounts credited to revenue in previous years	5,078,000 00	5,078,000 00	3,604,601 90
	.....	40,207 61	40,207 61	4,305,992 00
		74,108,027 54	72,237,680 95	1,870,346 59
				72,891,702 95
FITNESS AND AMATEUR SPORT PROGRAM				
35	Operating expenditures	\$ 5,446,000 00		
	Transfer from Treasury Board Vote 17a employment creating projects	319,000 00		
40	Contribution and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a Appropriation Act No. 4, 1976, not to exceed at any time 5% of the aggregate of the amounts credited to the National Lottery Account	\$ 21,287,000 00		
	Transfer from Treasury Board Vote 10 student summer employment	104,063 00		
Stat.	Contributions to employee benefit plans	21,391,063 00	20,619,290 73**	771,772 27
	.....	317,000 00	317,000 00	25,522,087 55
		27,473,063 00	26,286,480 32	241,992 00
			1,186,582 68	30,257,879 53
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM				
45	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$ 51,158,000 00		
	Transfer from Treasury Board Vote 10 student summer and youth employment	53,268 00		
	Transfer from Treasury Board Vote 15 public service bilingualism	17,300 00		
50	The grants listed in the Estimates, contributions, and payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs	\$ 136,992,000 00		
	50a To extend the purposes of National Health and Welfare Vote 50, Appropriation Act No. 3, 1977, to authorize payments to provinces in accordance with agreements approved by the Governor in Council to be entered into between Canada and the provinces and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	1 00		
		136,992,001 00	78,197,179 87	58,794,821 13
				124,027,316 54

Budgetary Appropriations and Expenditures—Concluded

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department—Concluded					
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded					
Stat.	Family allowances payments (R.S. c. F-1)	2,122,409,408 08	2,122,409,408 08		1,979,770,192 04
Stat.	Old age security payments (R.S. c. O-6)	3,668,559,122 00	3,668,559,122 00***		3,318,918,639 40
Stat.	Guaranteed income supplement payments (R.S. c. O-6)	1,077,621,075 00	1,077,621,075 00***		1,017,128,455 00
Stat.	Spouse's allowance payments (R.S. c. O-6)	114,999,771 00	114,999,771 00***		100,626,292 00
Stat.	Old age assistance, blind and disabled persons allowances—Payment of federal share	671,681 87	671,681 87		970,748 04
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act (R.S. c. U-1)	972,599,351 26	972,599,351 26		989,373,467 01
Stat.	Contributions to employee benefit plans	4,576,450 00	4,576,450 00		4,004,024 00
		8,149,657,428 21	8,085,895,064 77	63,762,363 44	7,578,049,180 20
		11,186,653,023 53	11,113,465,896 03	73,187,127 50	10,900,370,130 03
Medical Research Council					
55	Operating expenditures	1,234,000 00	1,093,887 58	140,112 42	1,002,063 21
60	The grants listed in the Estimates	56,718,000 00	56,718,000 00		50,848,000 00
Stat.	Contributions to employee benefit plans	94,000 00	94,000 00		82,000 00
		58,046,000 00	57,905,887 58	140,112 42	51,932,063 21
Status of Women					
65	Program expenditures and the grants listed in the Estimates	\$ 1,125,000 00			
	65a To authorize the transfer of \$149,999 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
	Transfer from Vote 25	149,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	22,300 00			
		1,297,300 00	1,209,902 14	87,397 86	890,691 99
		27,000 00	27,000 00		31,800 00
Stat.	Contributions to employee benefit plans	1,324,300 00	1,236,902 14	87,397 86	922,491 99
		11,246,023,323 53	11,172,608,685 75	73,414,637 78	10,953,224,685 23
	Total				

*“Vote 26b of 1976-77,” Appropriation Act No. 5, 1976.

**This amount does not include payments of \$3,544,200 charged to the National Lottery Account.

***The breakdown of the Old Age Security Act payments into Old Age Security, Guaranteed Income Supplement and Spouse's Allowance are estimates.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1977-78	15,074	189	1,430		16,315
	1976-77	14,147	13	1,465		15,599
HEALTH CARE	1977-78	2,771,140	344	511		2,771,307
	1976-77	3,076,797	240	533		3,077,090
MEDICAL SERVICES	1977-78	142,833	32,435	5,010	2,967	118,375
	1976-77	128,227	26,192	5,342	2,825	110,202
HEALTH PROTECTION	1977-78	72,238	4,386	5,349	551	73,752
	1976-77	72,892	9,855	5,501	551	69,089
FITNESS AND AMATEUR SPORT	1977-78	26,286	557	185		25,914
	1976-77	30,258	393	193		30,058
INCOME SECURITY AND SOCIAL ASSISTANCE	1977-78	8,085,895	396	15,870		8,101,369
	1976-77	7,578,049	2,233	15,994		7,591,810
Total department	1977-78	11,113,466	38,307	28,355	3,518	11,107,032
	1976-77	10,900,370	38,926	29,028	3,376	10,893,848
Medical Research Council	1977-78	57,906	155	152		57,903
	1976-77	51,932	151	150		51,931
Status of Women	1977-78	1,237		63		1,300
	1976-77	922		54		976
Grand total	1977-78	11,172,609	38,462	28,570	3,518	11,166,235
	1976-77	10,953,224	39,077	29,232	3,376	10,946,755

Programs by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental executive	1,850	1,685	13	4			1,863	1,689
Advisory and support services	12,212	11,639	69	107			12,281	11,746
Departmental supply administration	689	657					689	657
Contributions to employee benefit plans	1,147	1,147					1,147	1,147
	15,898	15,128	82	111			15,980	15,239
Less: receipts and revenues credited to the vote	165	165					165	165
	15,733	14,963	82	111			15,815	15,074
Less: receipts credited to revenue		189						189
Add: services provided by other departments	1,430	1,430					1,430	1,430
Total cost of program	17,163	16,204	82	111			17,245	16,315
HEALTH CARE PROGRAM								
Program management	1,137	2,894	6	54			1,143	2,948
Administration of health program legislation	2,504	1,048	10	4	2,750,507	2,750,463	2,753,021	2,751,515
Health standards and consulting services	3,684	3,023	21	104	1,098	1,067	4,803	4,194
Support to extramural research in the health field	1,329	915	8		11,387	10,843	12,724	11,758
Contributions to employee benefit plans	725	725					725	725
	9,379	8,605	45	162	2,762,992	2,762,373	2,772,416	2,771,140
Less: receipts credited to revenue		344						344
Add: services provided by other departments	511	511					511	511
Total cost of program	9,890	8,772	45	162	2,762,992	2,762,373	2,772,927	2,771,307
MEDICAL SERVICES PROGRAM								
Administration	7,624	7,440	148	143			7,772	7,583
Civil aviation medicine	1,447	1,292	5	11			1,452	1,303
Public service health	4,993	5,313	116	254			5,109	5,567
Indian health services	78,302	77,124	6,872	5,514	785	1,011	85,959	83,649
Northern health services	26,429	25,451	4,265	3,654	500	59	31,194	29,164
Immigration medical services	2,455	2,312	2	2			2,457	2,314
Quarantine and regulatory services	1,411	1,588	11	63			1,422	1,651
Prosthetic services	3,647	3,558	61	29			3,708	3,587
Emergency health services	861	767	6	5			867	772
Contributions to employee benefit plans	7,243	7,243					7,243	7,243
	134,412	132,088	11,486	9,675	1,285	1,070	147,183	142,833
Less: receipts credited to revenue	25,309	32,435					25,309	32,435
Add: services provided by other departments	5,010	5,010					5,010	5,010
accommodation provided by this department	2,967	2,967					2,967	2,967
Total cost of program	117,080	107,630	11,486	9,675	1,285	1,070	129,851	118,375
HEALTH PROTECTION PROGRAM								
Food quality and hazards	15,313	13,049	367	843	5	38	15,685	13,930
*Drug quality and hazards	21,895	19,406	808	627			22,703	20,033
Non-medical use of mood altering substances	5,010	4,639	15	68	5,830	4,664	10,855	9,371
Environmental quality and hazards	6,847	6,778	446	550			7,293	7,328
Laboratory health surveillance	6,108	5,710	254	346			6,362	6,056
Administration	5,977	9,942	155	500			6,132	10,442
Contributions to employee benefit plans	5,078	5,078					5,078	5,078
	66,228	64,602	2,045	2,934	5,835	4,702	74,108	72,238
Less: receipts credited to revenue	3,150	4,386					3,150	4,386
Add: services provided by other departments	5,349	5,349					5,349	5,349
services provided by this department	551	551					551	551
Total cost of program	68,978*	66,116*	2,045	2,934	5,835	4,702	76,858	73,752
FITNESS AND AMATEUR SPORT PROGRAM								
Promotion and communications		244		30	1,443	2,411	1,443	2,685
Resources development					11,687	8,809	11,687	8,809
Training					2,506	1,388	2,506	1,388
Competition					5,355	7,871	5,355	7,871
Program planning and management	5,745	5,030	20	46	400	140	6,165	5,216
Contributions to employee benefit plans	317	317					317	317
	6,062	5,591	20	76	21,391	20,619	27,473	26,286
Less: receipts credited to revenue		557						557
Add: services provided by other departments	185	185					185	185
Total cost of program	6,247	5,219	20	76	21,391	20,619	27,658	25,914

Programs by Activity—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
Income security	51,216	46,426		236	6,983,589	6,983,589	7,034,805	7,030,251
Social assistance and services	8,473	8,077		32	1,105,623	1,046,960	1,114,096	1,055,069
Planning research and liaison	6,325	5,350		7	4,640	4,509	10,965	9,866
Administration	499	527					499	527
Contributions to employee benefit plans	4,576	4,576					4,576	4,576
	71,089	64,956		275	8,093,852	8,035,058	8,164,941	8,100,289
Less: receipts and revenues credited to the vote	15,284	14,394					15,284	14,394
	55,805	50,562		275	8,093,852	8,035,058	8,149,657	8,085,895
Less: receipts credited to revenue		396						396
Add: services provided by other departments	15,870	15,870					15,870	15,870
Total cost of program	71,675	66,036		275	8,093,852	8,035,058	8,165,527	8,101,369
Medical Research Council								
Administration	1,313	1,182	15	6			1,328	1,188
Grants and scholarships					56,718	56,718	56,718	56,718
	1,313	1,182	15	6	56,718	56,718	58,046	57,906
Less: receipts credited to revenue						155		155
Add: services provided by other departments	152	152					152	152
Total cost of program	1,465	1,334	15	6	56,718	56,563	58,198	57,903
Status of Women								
Advisory Council on the status of women	652	689					652	689
Office of the co-ordinator	566	440	4	6	75	75	645	521
Contributions to employee benefit plans	27	27					27	27
	1,245	1,156	4	6	75	75	1,324	1,237
Add: services provided by other departments	63	63					63	63
Total cost of program	1,308	1,219	4	6	75	75	1,387	1,300

* Includes refunds of amounts credited to revenue in previous years.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
ADMINISTRATION PROGRAM			25
<i>Expenditures not required for the current year</i>			25
HEALTH CARE PROGRAM			
GRANTS			
<i>Health standards and consulting services</i>			
Grants to Health Organizations	15	15	15
Grant to Canadian Foundation on Alcohol and Drug Dependencies	25	25	25
Grant to Canadian Mental Health Association	15	15	15
Grant to Canadian Paraplegic Association	7	7	7
Grant to Canadian Public Health Association	10	10	10
Grant to Canadian Red Cross Society	20	20	20
Grant to Canadian Tuberculosis and Respiratory Disease Association	15	15	15
Grant to Health League of Canada	20	20	20
Grant to St. John Ambulance Association	25	25	25
Grant to Traffic Injury Research Foundation of Canada	20	20	20
Grant to Victorian Order of Nurses	172	172	172
CONTRIBUTIONS			
<i>Administration of health program legislation</i>			
Contributions to provinces and territories to assist in an extended program for the training of health personnel, and commitments for the current fiscal year not to exceed a total amount of \$2,439,840 to be allocated as follows:			
Newfoundland	67	67	65
Prince Edward Island	22	22	18
Nova Scotia	93	86	85
New Brunswick	80	78	73
Quebec	635	635	627
Ontario	852	820	782
Manitoba	113	112	111
Saskatchewan	105	105	101
Alberta	198	174	179
British Columbia	263	197	142
Northwest Territories	8	7	7
Yukon Territory	4		
	2,440	2,303	2,190
<i>Less—Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments estimated at</i>	94		
	2,346	2,303	2,190
Amount to be credited to the Health Insurance Supplementary Fund, for payments in respect of the cost of insured services incurred by a person who through no fault of his own has lost or been unable to obtain coverage for insured services under the Hospital Insurance and Diagnostic Services Act and the Medical Care Act	1		
Contributions for previous fiscal years to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act	41,993	41,993	2,030,475
Contributions to provinces, the Yukon and Northwest Territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,619,876	1,619,876	
Contributions for the previous fiscal year to the provinces pursuant to the Medical Care Act	23,890	23,890	1,003,583
Contributions to provinces, the Yukon and Northwest Territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	574,462	574,462	
Contributions to the provinces pursuant to the Health Resources Fund Act	22,119	22,119	24,050
Contributions to the provinces, the Yukon and Northwest Territories for extended health care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	465,820	465,820	
	2,750,507	2,750,463	3,060,298
Support to extramural research in the health field			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of \$12,132,830	11,055	10,547	8,177
Contribution to the World Health Organization Voluntary Fund for Health Protection	5	5	
Contribution to the McGill Queen's University Press	2	2	
Contribution to the International Institute of Stress	150	150	
Contribution to the Canadian Public Health Association (Task Force on Arsenic) to include an electromyography program, which detects low level arsenic changes and their effects	175	139	
	11,387	10,843	8,177
<i>Health standards and consulting services</i>			
Contributions to health organizations for summer employment of students	926	895	645
	926	895	645
	2,762,992	2,762,373	3,069,292
MEDICAL SERVICES PROGRAM			
GRANTS			
<i>Northern health services</i>			
Grant to the Judy Hill Memorial Fund	25	25	
	25	25	

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Continued			
CONTRIBUTIONS			
Payments to hospitals and other health care delivery facilities and institutions which care for Indians and Inuits as contributions towards the construction, extension or renovation of hospitals and related hospital and health care equipment	1,159	944	864
Contribution to the Rideauwood Institute	100	100	
Contribution to task force on Canadian Native Peoples' Mental Health	1	1	
	1,260	1,045	864
	1,285	1,070	864
HEALTH PROTECTION PROGRAM			
GRANTS			
<i>Non-medical use of mood altering substances</i>			
Grant to the United Nations Fund for Drug Abuse Control	200	200	200
	200	200	200
CONTRIBUTIONS			
<i>Food quality and hazards</i>			
Contributions to National Food Distribution Centre	15	15	5
Contributions to support innovative projects dealing with the non-medical use of mood altering substances	2,819	1,976	1,395
Contributions to support sociological and biomedical research studies dealing with the non-medical use of mood altering substances	2,049	1,774	1,553
Contribution to Symposium on Salmonella in Poultry (\$1,500)	2	2	
Contribution to Association of Official Analytical Chemists	20	20	
Contribution to the Royal Society of Canada	2	2	
Contribution to the Genetic Society of Canada (\$2,500)	2	2	
Contribution to the National Inventory—Municipal Waterworks and Wastewater Systems	20	20	
Contribution to the International Symposium on the analysis of Hydrocarbons and Halogenated Hydrocarbons in the aquatic environment	5	5	
Contribution to the summer student program	701	686	452
	5,635	4,502	3,405
	5,835	4,702	3,605
FITNESS AND AMATEUR SPORT PROGRAM			
CONTRIBUTIONS			
Contributions to encourage, promote and develop fitness, amateur sport and physical recreation for Canadians:			
Promotion and communications	1,443	2,411	1,560
Resources development	11,687	8,809	9,276
Training	2,506	1,388	1,738
Competition	5,355	7,871	12,814
Program planning and management	400	140	134
	21,391	20,619	25,522
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
GRANTS			
<i>Income security</i>			
Family allowance payments	2,122,409	2,122,409	1,979,770
Old age security payments	3,668,559	3,668,559	3,318,919
Guaranteed income supplement payments	1,077,621	1,077,621	1,017,128
Spouse's allowance payments	115,000	115,000	100,626
	6,983,589	6,983,589	6,416,443
<i>Social assistance and services</i>			
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	2,099	2,099	1,750
Grants to welfare organizations—			
Canadian National Institute for the Blind	91	91	83
L'association canadienne-française des aveugles	14	14	13
Canadian Association for the Mentally Retarded	91	91	83
Canadian Safety Council	90	90	82
Canadian Rehabilitation Council for the Disabled	90	90	82
Canadian Council on Children and Youth	31	31	28
Canadian Council on Social Development	381	381	347
Canadian Association of Schools of Social Work	61	61	55
Canadian Coordinating Council of Deafness	61	61	55
Canadian Cerebral Palsy Association	13	13	12
Canadian Council of Rehabilitation Workshops	30	30	23
Canadian Conference on Social Welfare	10	10	
National Anti-poverty Organization	136	136	
	3,198	3,198	2,613
<i>Planning, research and liaison</i>			
Expenditures not required for the current year			15
			15
CONTRIBUTIONS			
<i>Social assistance and services</i>			
Disabled persons allowances—Payment of federal share of allowances	368	368	510

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Concluded			
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded			
CONTRIBUTIONS—Concluded			
<i>Social assistance and services—Concluded</i>			
Old Age Assistance—Payment of Federal Share of Assistance (Recoveries)	(68)	(68)	(17)
Blind persons allowances—Payment of federal share of allowances	371	371	478
Canada assistance plan—Payments to the provinces including residual payments under the Unemployment Assistance Act	972,599	972,599	989,373
Vocational rehabilitation of disabled persons—Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	27,795	22,246	23,560
Vocational rehabilitation research—Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	50	20
Nursing home care—Payments in accordance with agreements to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs	54,500	14,513	63,661
Services to young offenders—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities in the Provinces of New Brunswick, Quebec, Ontario and the Yukon Territory	29,900	16,829	15,797
Social services development—Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	4,469	4,443	3,763
New Horizons—Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	12,216	12,211	11,108
Contribution to the Canadian Rehabilitation Council for the Disabled	200	200	
	1,102,425	1,043,762	1,108,253
<i>Planning research and liaison</i>			
Guaranteed income experimental projects—Contributions to provinces under agreements entered into in respect of guaranteed income experimental projects	3,570	3,570	3,120
Welfare information system—Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare information system	1,070	939	371
	4,640	4,509	3,491
	8,093,852	8,035,058	7,530,815
Total department	10,885,355	10,823,822	10,630,123
Medical Research Council			
GRANTS			
<i>Grants and scholarships</i>			
Grants and scholarships in aid of research	56,718	56,718	50,848
Status of Women			
GRANTS			
<i>Office of the Co-ordinator</i>			
Grants to national women's organizations	75	75	75
Grand total	10,942,148	10,880,615	10,681,046

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Health Care Program	Medical Services Program	Health Protec- tion Program	Fitness and Amateur Sport Program	Income Security and Social Assistance Program	Total Department	Medical Research Council	Status of Women	Total
(1) Salaries and wages.....	9,597 9,323 <i>9,304</i>	6,032 5,274 <i>4,869</i>	60,453 57,498 <i>53,222</i>	42,350 40,875 <i>36,744</i>	2,737 2,451 <i>1,924</i>	50,297 45,798 <i>43,382</i>	171,466 161,219 <i>149,445</i>	774 638 <i>610</i>	629 592 <i>183</i>	172,869 162,449 <i>150,238</i>
(1) Other personnel costs.....	1,149 1,362 <i>983</i>	725 845 <i>932</i>	10,554 11,394 <i>9,375</i>	5,078 5,817 <i>4,317</i>	319 362 <i>242</i>	4,576 5,329 <i>4,314</i>	22,401 25,109 <i>20,063</i>	94 94 <i>82</i>	63 63 <i>32</i>	22,558 25,266 <i>20,177</i>
(2) Transportation and communications	878 876 <i>696</i>	843 18,175 <i>539</i>	17,923 2,554 <i>15,878</i>	2,675 2,079 <i>2,079</i>	631 709 <i>519</i>	4,854 4,324 <i>3,708</i>	27,804 27,297 <i>23,419</i>	218 225 <i>163</i>	155 127 <i>20</i>	28,177 27,649 <i>23,602</i>
(3) Information.....	621 325 <i>546</i>	277 200 <i>146</i>	139 79 <i>41</i>	1,334 1,536 <i>1,039</i>	267 175 <i>168</i>	1,498 1,545 <i>1,019</i>	4,136 3,860 <i>2,959</i>	42 42 <i>63</i>	5 2 <i>3</i>	4,183 3,904 <i>3,022</i>
(4) Professional and special services.....	942 1,089 <i>802</i>	1,208 1,317 <i>1,012</i>	20,649 22,552 <i>18,719</i>	8,849 8,538 <i>6,941</i>	1,440 1,232 <i>1,304</i>	6,717 5,664 <i>5,797</i>	39,805 40,392 <i>34,575</i>	98 99 <i>85</i>	214 195 <i>24</i>	40,117 40,686 <i>34,684</i>
(5) Rentals	142 130 <i>133</i>	85 80 <i>58</i>	1,099 901 <i>860</i>	463 404 <i>383</i>	24 60 <i>77</i>	565 476 <i>548</i>	2,378 2,051 <i>2,059</i>	22 16 <i>17</i>	3 10 <i>2</i>	2,403 2,077 <i>2,076</i>
(6) Purchased repair and upkeep	1,309 685 <i>634</i>	24 18 <i>14</i>	787 900 <i>821</i>	1,080 879 <i>804</i>	7 19 <i>20</i>	61 74 <i>74</i>	3,268 2,575 <i>2,367</i>	3 2 <i>2</i>	2 3 <i>1</i>	3,273 2,577 <i>2,370</i>
(7) Utilities, materials and supplies	540 677 <i>584</i>	185 212 <i>176</i>	22,741 20,533 <i>19,789</i>	4,303 3,960 <i>14,867</i>	547 582 <i>444</i>	2,476 1,734 <i>1,358</i>	30,792 27,698 <i>37,218</i>	57 66 <i>52</i>	165 158 <i>39</i>	31,014 27,922 <i>37,309</i>
(8) Construction and acquisition of land, buildings and equipment			9,023 6,821 <i>5,043</i>				9,023 6,821 <i>5,060</i>			9,023 6,821 <i>5,060</i>
(9) Construction and acquisition of machinery and equipment	82 111 <i>46</i>	45 162 <i>53</i>	2,463 2,854 <i>3,368</i>	2,045 2,933 <i>2,096</i>	110 77 <i>38</i>		4,745 6,413 <i>5,948</i>	15 6 <i>8</i>	12 14 <i>12</i>	4,772 6,433 <i>5,968</i>
(10) Grants, contributions and other transfer pay- ments		2,762,992 2,762,373 <i>25</i>	1,285 1,070 <i>864</i>	5,835 4,702 <i>3,605</i>	21,391 20,619 <i>25,522</i>	8,093,852 8,035,058 <i>7,530,815</i>	10,885,355 10,823,822 <i>10,630,123</i>	56,718 56,718 <i>50,848</i>	75 75 <i>75</i>	10,942,148 10,880,615 <i>10,681,046</i>
* (12) All other expenditures	720 661 <i>546</i>		67 56 <i>47</i>	96 40 <i></i>		45 11 <i>12</i>	928 768 <i>611</i>	5 2 <i>2</i>	1 1 <i>536</i>	934 769 <i>1,149</i>
(1-12) Total	15,980 15,239 <i>14,299</i>	2,772,416 2,771,140 <i>3,076,797</i>	147,183 142,833 <i>128,227</i>	74,108 72,238 <i>72,892</i>	27,473 26,286 <i>30,258</i>	8,164,941 8,100,289 <i>7,591,374</i>	11,202,101 11,128,025 <i>10,913,847</i>	58,046 57,906 <i>51,932</i>	1,324 1,237 <i>922</i>	11,261,471 11,187,168 <i>10,966,701</i>
(13) Less: receipts and revenues credited to the vote	165 165 <i>152</i>					15,284 14,394 <i>13,325</i>	15,449 14,559 <i>13,477</i>			15,449 14,559 <i>13,477</i>
Total net expenditures	15,815 15,074 <i>14,147</i>	2,772,416 2,771,140 <i>3,076,797</i>	147,183 142,833 <i>128,227</i>	74,108* 72,238* <i>72,892</i>	27,473 26,286 <i>30,258</i>	8,149,657 8,085,895 <i>7,578,049</i>	11,186,652 11,113,466 <i>10,900,370</i>	58,046 57,906 <i>51,932</i>	1,324 1,237 <i>922</i>	11,246,022 11,172,609 <i>10,953,224</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in bold face type are 1977-78 expenditures.

Amounts in italic type are 1976-77 expenditures.

*Includes statutory account "refunds of amounts credited to revenue in previous years".

Department	1977-78	1976-77		1977-78
	\$	\$		
Comparative Summary			B Services and Medical Services—Concluded	
Non-Tax Revenue—			Recoveries—Public Service	
A Refunds of previous years' expenditure	1,665,355 03	2,968,223 07	Health, nursing services	2,453,634
B Services and service fees	32,262,991 28	29,190,280 59	Health Protection \$784,874	
C Proceeds from sales	446,559 62	3,204,644 86	Fees—Analysis	150
D Privileges, licences and permits	10,225 00	10,458 99	A/Swine vaccine service	501,315
E Miscellaneous	3,921,346 93	3,552,885 47	Radiation dosimetry service	283,409
Total	38,306,477 86	38,926,492 98		32,262,991
			C Proceeds from sales:	
			Medical services	
			Meals, meal tickets rations	86,511
			Drugs and medical supplies	21,116
			Rentals and lodging, housing	269,461
			Glasses, dentures and artificial aids	69,472
				446,560
Details			D Privileges, licences and permits:	
Non-Tax Revenue—			Health protection	10,225
A Refunds of previous years' expenditure:			E Miscellaneous:	
Administration	189,210		Administration	11
Medical Services	129,707		Medical services	380,425
Health Protection	60,539		Health protection \$3,530,686	
Health Care	335,337		Food and drug penalties	155,213
Income Security and Social Assistance	394,028		Opium and narcotic penalties	3,374,526
Fitness and Amateur Sport	556,534		Sundries	947
		1,665,355	Health care	8,276
B Services and service fees:			Income security and social assistance	1,949
Prosthetic services	2,383,245			3,921,347
Medical services, hospitals \$20,575,225			Total	38,306,478
Tuberculosis	19,396			
Auxiliary care	488,153			
Medical boarders	89,041			
Co-Insurance earnings, provincial plan	24,934			
Standard accommodation	18,051,457			
Earnings—New born care	153,619			
Organized out-patient department services	135,558			
Earnings—Emergency	1,105,147			
Earnings—Co-insurance and others	1,711			
Ambulance income	1,427			
Recoveries—				
Dietary	328,227			
Accommodation	145,265			
Pharmacy	16,142			
Handicrafts	9,880			
Revenue, prior year	5,268			
Medical Services, clinics and stations \$8,519,647				
Professional services	1,612,533			
Provincial hospital insurance plan	435,543			
Out-patient department charges	123,265			
Hospitalization	20,853			
Health services	3,682,507			
Utilities	191,312			

Appendix 1**National Health and Welfare****STATEMENTS OF OPERATING COSTS AND REVENUES
OF DEPARTMENTAL HOSPITALS**

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2**Canada Pension Plan Account**

(Established by the Canada Pension Plan)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

September 8, 1978

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA, ONTARIO

I have examined the statements of transactions of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements of transactions present fairly the balance in the Canada Pension Plan Account and the investments in the Canada Pension Plan Investment Fund as at March 31, 1978, and the transactions through these accounts for the year then ended, in accordance with the accounting policies disclosed in Note 1, applied on a basis consistent with that of the preceding year.

As explained in Note 1, under the provisions of the Canada Pension Plan, the plan operates on a current basis with benefits being paid out of current contributions. These statements of transactions are not intended nor do they purport to show the adequacy of the balance in the Canada Pension Plan Account to meet, on an actuarial basis, the future obligations of the Canada Pension Plan.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—Continued

Canada Pension Plan Account—Continued

STATEMENT OF TRANSACTIONS FOR THE YEAR
ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of year	11,356,886,709	9,769,822,685
Receipts:		
Contributions—Employees, employers and self-employed	1,845,460,283	1,684,161,400
Interest on investments (Note 4)	894,065,735	750,163,486
Interest on monthly operating balance ..	27,119,881	27,257,695
	<u>14,123,532,608</u>	<u>12,231,405,266</u>
Disbursements:		
Benefit payments—		
Retirement pensions	632,740,167	480,083,802
Survivors' pensions	184,634,907	149,527,878
Disability pensions	133,513,280	109,955,837
Orphans' benefits	57,045,383	49,762,707
Death benefits	29,583,918	25,219,923
Disabled contributors' child benefits ..	21,550,623	18,701,095
	<u>1,059,068,278</u>	<u>833,251,242</u>
Expenses (Note 3)—		
Collection of contributions	21,320,000	18,797,000
Administration	15,947,456	14,328,781
Accounting and computer services	6,119,988	5,371,348
Accommodation	1,458,399	1,489,650
Assignment of social insurance num- bers and maintenance of central index	683,660	1,195,135
Actuarial services	109,705	85,401
	<u>45,639,208</u>	<u>41,267,315</u>
	<u>1,104,707,486</u>	<u>874,518,557</u>
Balance at end of year	<u>13,018,825,122</u>	<u>11,356,886,709</u>
Balance at end of year comprised:		
Canada Pension Plan Investment Fund	12,503,968,000	10,923,631,000
Balance on deposit with Receiver General (operating balance)	514,857,122	433,255,709
	<u>13,018,825,122</u>	<u>11,356,886,709</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAM
Director General

Approved:

BRUCE RAWSON
Deputy Minister
Department of National Health and Welfare

Appendix 2—Continued
Canada Pension Plan Account—Continued
Canada Pension Plan Investment Fund

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1978

	Balance at April 1, 1977	Purchases during year	Balance at March 31, 1978
	\$	\$	\$
Investments in securities of the provinces (Note 5):			
Newfoundland	214,843,000	33,037,000	247,880,000
Prince Edward Island	43,322,000	6,841,000	50,163,000
Nova Scotia	428,729,000	62,852,000	491,581,000
New Brunswick	323,952,000	48,004,000	371,956,000
Quebec (see note 6)	59,155,000	7,509,000	66,664,000
Ontario	6,002,405,000	851,058,000	6,853,463,000
Manitoba	637,807,000	91,052,000	728,859,000
Saskatchewan	492,002,000	69,290,000	561,292,000
Alberta	1,051,600,000	162,033,000	1,213,633,000
British Columbia	1,597,481,000	237,310,000	1,834,791,000
Investment in securities of Canada (Note 5)	72,335,000	11,351,000	83,686,000
	10,923,631,000	1,580,337,000	12,503,968,000

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAM

Director General

Approved:

BRUCE RAWSON

Deputy Minister

Department of National Health and Welfare

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Significant accounting policies

In accordance with the provisions of the Canada Pension Plan, these statements show the transactions through the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, and changes in the balances of these accounts for the year ended March 31, 1978.

The Plan operates on a current basis with benefits being paid out of current contributions.

Contributions, interest and benefit payments of the Canada Pension Plan Account are recorded on a cash basis. Expenses are recorded on a cash basis modified to include payments in April that relate to work performed, goods received or services rendered prior to March 31.

The cost of furniture and equipment is charged to expense at the time of acquisition.

All securities held are carried at cost, are non-negotiable and have a term of 20 years. The securities bear interest at the average market yield of 20-year Canada bonds applicable at the time of the issue of the security.

2. Funding of the Plan

When the Canada Pension Plan was introduced in 1966, the combined employer-employee contribution rate was set at 3.6% of the Contributory Earnings with the understanding that this would be more than sufficient to meet the costs of benefits and administration for a certain period of time, but not indefinitely. In the initial years, a fund would be built up from which resources would be made available to provinces as loans. However, since the inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

Under the Canada Pension Plan legislation, the Chief Actuary of the Department of Insurance is required to prepare an actuarial report on the operation of the Act and the state of the Canada Pension Plan account at least once every five years. The latest

quinquennial report was tabled in the House of Commons on April 17, 1974. That report indicated that if no changes were made to the combined employer-employee contribution rate of 3.6%, the annual cost of benefits would exceed the amount of annual contributions by the year 1982. After 1982, a gradually increasing proportion of interest payments would be needed to finance pension benefits and administrative costs, and no further funds, apart from the reinvestment of a portion of interest owed to the Fund would be available to the provinces as loans. The Fund would continue to grow until 1990 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1990 it would become necessary to start recalling loans to the provinces, and by the year 2000, the fund would be exhausted.

The report also showed the future combined employee-employer pay-as-you-go contribution rate, i.e. the contribution rates which would be required to raise enough money in each year to pay for benefits and administrative expenses in each of those years. On the basis of the actuarial assumptions made in the report, those rates would have to rise gradually from the current combined contribution rate of 3.6% to 3.64% by 1982, to 5% by 1990, to 5.85% by 2000 and to 7.91% by the year 2025.

While the Canada Pension Plan is administered by the Government of Canada, it does not have exclusive authority to effect changes to the Plan. Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires at least a two year and one day period of exposure to Parliament before coming into force, and agreement by at least two-thirds of the ten provinces having an aggregate of not less than two-thirds of the population. In February 1977, the Ministers of Finance and the Provincial Treasurers asked their officials to assess Canada Pension Plan financing issues. The resultant report will, among other things, examine and analyze the economic, social and financial effects of the Canada Pension Plan, and recommend alternative policies to the Finance Ministers and Provincial Treasurers.

Appendix 2—Concluded**Canada Pension Plan Account—Concluded****Canada Pension Plan Investments Fund—Concluded****NOTES OF THE FINANCIAL STATEMENTS MARCH 31, 1978—Concluded****3. Expenses**

The total expenses of the Canada Pension Plan Account represent the amounts charged for services provided by six federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index) and Insurance (actuarial services). The Department of Finance is responsible for the investment program of the Fund, a service that is performed without a charge by this Department.

4. Interest on investments

Interest received by the Canada Pension Plan Account during the year ended March 31, 1978 is as follows:

	1978	1977
	\$	\$
From securities of the provinces:		
Newfoundland	17,663,140	14,750,551
Prince Edward Island	3,583,057	2,979,580
Nova Scotia	34,366,672	27,647,915
New Brunswick	26,517,426	22,277,746
Quebec	4,992,716	4,284,433
Ontario	492,386,652	415,532,987
Manitoba	51,976,269	43,873,818
Saskatchewan	40,063,848	33,929,055
Alberta	89,607,981	73,273,643
British Columbia	127,110,590	106,810,269
From securities of Canada	5,797,384	4,803,489
	<u>894,065,735</u>	<u>750,163,486</u>

5. Purchase of securities of the provinces and Canada

The balance to the credit of the Canada Pension Plan Account less the balance in the Canada Pension Plan Investment Fund is defined by the legislation as the operating balance. When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess monies in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan by each province bears to total contributions. Contributions received from the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

The Canada Pension Plan is applicable throughout Canada, except in the Province of Quebec where a similar plan has been established. However, certain federal employees, such as members of the armed forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of the Province that are purchased by the Plan relate to the contributions of these employees.

Appendix 3

Medical Research Council

(Established by the Medical Research Council Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 9, 1978

MEDICAL RESEARCH COUNCIL AND
THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA, ONTARIO.

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditure presents fairly the results of the operations of the Council for the year ended March 31, 1978, in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

STATEMENT OF EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Grants and scholarships		
Grants.....	45,470,018	40,059,608
Awards.....	10,280,442	9,887,650
Research promotion.....	967,540	900,742
	56,718,000	50,848,000
Administration		
Salaries and wages.....	638,554	609,947
Employee benefits.....	102,000	85,000
Travel.....	173,414	129,357
Office accommodation.....	112,000	112,000
Printing, stationery and office supplies.....	75,389	62,553
Professional and special services.....	94,971	83,099
Publications.....	40,775	61,410
Communications.....	51,192	33,832
Office furniture and equipment.....	14,394	16,373
Accounting and cheque issue services.....	31,900	18,500
Other.....	3,599	3,992
	1,338,188	1,216,063
Total expenditure.....	58,056,188	52,064,063
Total expenditure provided for by:		
National Health and Welfare Vote 60.....	56,718,000	50,848,000
National Health and Welfare Vote 55.....	1,093,888	1,002,063
National Health and Welfare Statutory Vote, contributions to employee benefit plans.....	94,000	72,000
Government departments which provided services without charge.....	150,300	142,000
	58,056,188	52,064,063

The accompanying notes are an integral part of this statement.

Certified correct:

J. M. ROXBURGH
Director of Administration

Approved:

J. DE MARGERIE
Acting President

NOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1978

1. Accounting policies

Administration expenditure accounts of the Council are maintained on a modified cash basis to include payments in April relating to work performed, goods received or services rendered prior to March 31.

Included in the reported administration expenditure are amounts for services provided without charge by other government departments. Acquisitions of furniture and equipment are expensed in the year of acquisition.

Grants and scholarships are charged to expenditure as cash is disbursed.

2. Commitments

The Council had outstanding commitments amounting to approximately \$90,162,631 at March 31, 1978 (\$79,037,225—1977) in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

3. Refunds of previous years' expenditures

Refunds of previous years' expenditure amounting to \$155,103 (\$151,151 in 1977) were remitted to the Receiver General for Canada and are not reflected in the statement.

4. Cash

At March 31, 1978 the Council held a cash balance of \$78,575 (\$78,027 in 1977) arising from a donation received for specified research projects. During the year interest of \$5,098 was received and expenditure of \$4,550 was incurred. These transactions are not reflected in the statement.

SECTION 16

1977-78 PUBLIC ACCOUNTS

National Revenue

Customs and Excise Taxation Administrator—Anti-Inflation

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	16.4
Total cost of programs	16.4
Programs by activity	16.5
Grants, contributions and other transfer payments	16.5
Net expenditure by program and standard object	16.6
Revenue	16.7
Appendix	16.9

NATIONAL REVENUE

Customs and Excise

Objectives

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objectives

- To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes and to administer various tax credit plans on behalf of requesting provinces.

Administrator—Anti-Inflation

Objective

- To administer the enforcement provisions of the Anti-Inflation Act.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued.

For comparative purposes the 1976-77 figures for Customs and Excise have been adjusted.

Budgetary Appropriations and Expenditures

Vote				
	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Customs and Excise				
1 Program expenditures.....	\$ 191,903,000 00			
1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$2,557,028 21				
Transfer from Treasury Board Vote 5 contingencies.....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	3,000,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	344,000 00			
	209,400 00			
	195,456,401 00	192,737,611 83	2,718,789 17	171,740,711 43
Stat. Minister of National Revenue—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	19,472,000 00	19,472,000 00		16,920,000 00
	214,950,400 84	212,231,611 67	2,718,789 17	188,682,711 27
Taxation				
5 Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue—Customs and Excise Program	\$ 276,469,000 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$17,761,585 06 and to provide a further amount of	2,200,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,986,800 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	491,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	797,384 00			
	281,944,184 00	279,212,053 94	2,732,130 06	239,088,854 30
Stat. Contributions to employee benefit plans	30,126,000 00	30,126,000 00		26,027,000 00
Stat. Federal Court awards	52,197 16	52,197 16		92,879 43
	312,122,381 16	309,390,251 10	2,732,130 06	265,208,733 73
Administrator—Anti-Inflation				
10 Program expenditures	997,000 00	554,408 15	442,591 85	520,861 09
Stat. Contributions to employee benefit plans	45,000 00	45,000 00		
Stat. Refunds of amounts credited to revenue in previous years.....	54,512 63	54,512 63		
	1,096,512 63	653,920 78	442,591 85	520,861 09
Total	528,169,294 63	522,275,783 55	5,893,511 08	454,412,306 09

Total Cost of Programs (in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommodation provided by this department	
Customs and Excise.....	1977-78	212,232	11,254	17,511	395	218,884
	1976-77	188,682	11,922	17,881	370	195,011
Taxation	1977-78	309,390	9,211	27,183		327,362
	1976-77	265,209	9,231	28,435		284,413
Administrator—Anti-Inflation.....	1977-78	654	455	72		271
	1976-77	521	143			378
Total	1977-78	522,276	20,920	44,766	395	546,517
	1976-77	454,412	21,296	46,316	370	479,802

Note: For comparative purposes only the 1976-77 total net expenditures and receipts credited to revenue have been increased by standard object 13 in the amount of \$1,735,738 82. In 1977-78 fiscal year. Special service fees are shown under non-tax revenue, services and service fees.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Customs and Excise								
Field operations	138,882	139,269	1,566	1,487			140,448	140,756
Excise	36,635	35,984	75	55			36,710	36,039
General administration	22,957	21,558	1,131	960			24,088	22,518
Customs programs	13,612	12,858	92	61			13,704	12,919
	212,086	209,669	2,864	2,563			214,950	212,232
Less: receipts credited to revenue	9,655	11,254					9,655	11,254
Add: services provided by other departments	17,511	17,511					17,511	17,511
accommodation provided by this department	395	395					395	395
Total cost of program	220,337	216,321	2,864	2,563			223,201	218,884
Taxation								
Maintaining the self-assessment system	83,732	78,703	260	208			83,992	78,911
Ensuring compliance with the law	165,978	173,849	380	456			166,358	174,305
Review of taxpayer objections and appeals	7,049	7,321					7,049	7,321
Administration	56,466	49,441	885	1,870	19	19	57,370	51,330
Contributions to employee benefit plans	30,126	30,126					30,126	30,126
	343,351	339,440	1,525	2,534	19	19	344,895	341,993
Less: receipts and revenues credited to the vote	32,773	32,603					32,773	32,603
	310,578	306,837	1,525	2,534	19	19	312,122	309,390
Less: receipts credited to revenue	10,825	9,211					10,825	9,211
Add: services provided by other departments	28,370	27,183					28,370	27,183
Total cost of program	328,123	324,809	1,525	2,534	19	19	329,667	327,362
Administrator—Anti-Inflation								
Office of the administrator	1,097	654					1,097	654
Less: receipts credited to revenue		455						455
Add: services provided by other departments		72						72
Total cost of program	1,097	271					1,097	271

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Taxation			
GRANTS			
<i>Administration</i>			
Grant to the Inter-American Centre of Tax Administrators	19	19	19

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Administrator— Anti-Inflation	Total
(1) Salaries and wages	163,460 162,537 <i>148,312</i>	253,848 253,327 <i>219,258</i>	377 321 <i>269</i>	417,685 416,185 <i>367,839</i>
(1) Other personnel costs	26,047 25,860 <i>19,328</i>	30,161 30,188 <i>26,099</i>	45 45 <i></i>	56,253 56,093 <i>45,427</i>
(2) Transportation and communications	10,595 9,990 <i>9,070</i>	26,319 26,702 <i>19,687</i>	183 66 <i>55</i>	37,097 36,758 <i>28,812</i>
(3) Information	1,118 939 <i>722</i>	2,790 2,785 <i>2,175</i>		3,908 3,724 <i>2,897</i>
(4) Professional and special services	4,593 4,341 <i>3,644</i>	6,313 6,422 <i>5,607</i>	397 160 <i>180</i>	11,303 10,923 <i>9,431</i>
(5) Rentals	776 634 <i>927</i>	8,778 7,040 <i>7,430</i>	20 5 <i>7</i>	9,574 7,679 <i>8,364</i>
(6) Purchased repair and upkeep	1,781 1,178 <i>903</i>	1,737 1,032 <i>892</i>	5	3,523 2,210 <i>1,793</i>
(7) Utilities, materials and supplies	3,659 4,094 <i>3,328</i>	13,274 11,942 <i>10,086</i>	10 2 <i>5</i>	16,943 16,038 <i>13,419</i>
(8) Construction and acquisition of land, buildings and equipment	918 903 <i>647</i>			918 903 <i>647</i>
(9) Construction and acquisition of machinery and equipment	1,946 1,661 <i>1,773</i>	1,525 2,534 <i>1,641</i>	5 4 <i></i>	3,476 4,195 <i>3,418</i>
(10) Grants, contributions and other transfer payments		19 19 <i>19</i>		19 19 <i>19</i>
(12) All other expenditures	57 95 <i>28</i>	131 2 <i>4</i>	55 55 <i>1</i>	243 152 <i>33</i>
(1-12) Total	214,950 212,232 <i>188,682</i>	344,895 341,993 <i>292,898</i>	1,097 654 <i>521</i>	560,942 554,879 <i>482,101</i>
(13) Less: receipts and revenues credited to the vote		32,773 32,603 <i>27,689</i>		32,773 32,603 <i>27,689</i>
Total net expenditures	214,950 212,232 <i>188,682</i>	312,122 309,390 <i>265,209</i>	1,097 654 <i>521</i>	528,169 522,276 <i>454,412</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

The amount of \$1,736 has not been shown in standard object 13 for comparative purposes. In 1977-78 fiscal year special service fees are shown under non-tax revenue, services and service fees.

Revenue

	1977-78	1976-77		1977-78
	\$	\$		
Customs and Excise				
Comparative Summary				
Tax Revenue—				
A Sales tax	4,427,012,740 37	3,928,800,764 27		
B Other excise taxes	472,330,211 41	484,832,057 27		
C Customs import duties	2,312,038,406 11	2,097,503,906 84		
D Excise duties	882,392,091 80	864,614,674 40		
E Refunds excise tax—Gasoline	(171,999,746 12)	(166,744,472 22)		
F Excise tax—Gasoline	770,402,453 03	766,471,388 43		
	8,692,176,156 60	7,975,478,318 99		
Non-Tax Revenue—				
G Return on investments	133,164 97	111,149 84		
H Privileges, licences and permits	217,954 58	186,776 38		
I Proceeds from sales	1,057,897 10	712,632 04		
J Services and service fees	1,474,753 33	2,139,359 13		
K Refunds of previous years' expenditure	57,834 53	47,112 81		
L Miscellaneous	8,312,728 14	8,724,927 08		
	11,254,332 65	11,921,957 28		
Total	8,703,430,489 25	7,987,400,276 27		
		1977-78		
Details				
Tax Revenue—				
A Sales tax: on domestic goods \$3,397,091,937; on imports \$887,536,878; on diesel \$324,369,150	4,608,997,965			
Less: drawbacks \$5,529,701 and refunds \$176,455,524	181,985,225	4,427,012,740		
B Other excise taxes:				
Penalties \$3,939,229, miscellaneous (court penalties, court costs, etc.) \$301,307				
Manufacturers' taxes: cigarettes \$341,155,238, cigars \$5,503,416, tobacco \$32,007,258, jewellery \$34,389,033, lighters \$1,850,589, automobiles \$19,787,128, motorcycles \$2,671,619, aircraft \$1,724,900, boat motors \$3,355,659, matches \$1,098,971, playing cards \$1,621,012, coin games \$1,186,989, smokers' accessories \$278,903, air conditioners \$12,012,039, wines \$10,575,132	473,458,422			
Less: drawbacks \$269,702 and refunds \$858,509	1,128,211			
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		472,330,211		
C Customs import duties				
Less: drawbacks \$163,820,535 and refunds \$105,945,684	269,766,219	2,312,038,406		
D Excise duties: spirits \$368,793,899, beer \$183,995,946, Canadian raw leaf tobacco \$15,452, cigarettes \$317,453,734, cigars \$1,890,574, manufactured tobacco \$8,055,891, licences \$32,995, unmatured spirits \$2,231,183				
Less: drawbacks \$11,885 and refunds \$65,697	77,582	882,392,092		
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medical purposes only; and to beer exported or delivered to ships' stores.				
E Refunds excise tax—Gasoline			(171,999,746)	
F Excise tax—Gasoline			770,402,453	
Non-Tax Revenue—				
G Return on investments: includes \$70,973 rentals of public buildings, properties; remitted revolving fund surplus \$62,192			133,165	
H Privileges, licences and permits: Brokers' licences \$217,835, miscellaneous \$120			217,955	
I Proceeds from sales: copies of documents \$117,243; sale of unclaimed goods, seals, etc. \$961,183			1,078,426	
Less: refunds			20,529	
J Services and service fees: cartage \$11,923, customs warehouse annual licence fees \$256,597, storage charges \$40,653, special services fees \$1,168,146			1,477,319	
Less: refunds			2,566	
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.			1,474,753	
K Refunds of previous years' expenditure			57,835	
L Miscellaneous: customs penalties \$156,801, customs seizures \$1,889,811, excise seizures \$24,071, sundries \$206,190, port seizures \$3,826,455, investigation services seizures \$2,750,440			8,853,768	
Less: adjustments of penalties, customs and excise seizures \$500,286 and refunds \$40,754			541,040	
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, R.S. c. 58, as amended, and the Excise Act, c. 99, as amended.			8,312,728	
Total			8,703,430,489	

Note: For comparative purposes in 1976-77 the net total expenditures were reduced by standard object 13 in the amount of \$1,735,738 82. In 1977-78 fiscal year, special services fees are shown under non-tax revenue—services and service fees.

Revenue—Concluded

	1977-78	1976-77
	\$	\$
Taxation		
Comparative Summary		
Tax Revenue—		
M Income Tax—		
Individuals		
Deductions at source	10,618,658,298 63	11,884,049,819 82
Other collections	2,820,976,465 21	2,736,216,345 98
Corporations'	5,827,760,047 14	5,377,416,468 00
N Non-resident	502,694,877 86	450,979,038 63
O Miscellaneous	64,800,876 09	69,322,717 19
	<u>19,834,890,564 93</u>	<u>20,517,984,389 62</u>
Non-tax Revenue—		
P Refunds of previous years' expenditure	41,425 30	723,987 21
Q Services and service fees	6,006,451 19	5,386,959 66
R Miscellaneous	3,162,864 34	3,120,193 09
	<u>9,210,740 83</u>	<u>9,231,139 96</u>
Total	<u>19,844,101,305 76</u>	<u>20,527,215,529 58</u>
	1977-78	

Details

Tax Revenue—		
M Income Tax—		
Individuals		
Deductions at source	23,110,385,697	
Less: unemployment insurance	2,594,811,120	
Canada Pension Plan	1,845,460,283	
Transfer to provinces	4,319,593,933	
Refunds	3,731,862,062	10,618,658,299
Other collections	3,771,621,291	
Less: transfer to provinces	902,112,453	
Refunds	48,532,373	2,820,976,465
Corporation	6,837,483,765	
Less: transfer to provinces	798,076,183	
Refunds	211,647,535	5,827,760,047
N Non-Resident	527,123,037	
Less: refunds	24,428,159	502,694,878
O Miscellaneous	69,095,022	
Less: refunds	4,294,146	64,800,876
P Refunds of previous years' expenditure		41,425
Q Services and service fees		
Ruling fees	233,135	
Administration fees	5,773,316	6,006,451
R Miscellaneous		
Fines and forfeitures	3,155,971	
Sundries	6,894	3,162,865
Total		<u>19,844,101,306</u>

1977-78	1976-77
\$	\$

Administrator—Anti-Inflation

Comparative Summary

Non-Tax Revenue—		
Miscellaneous	454,630 00	143,232 63
	<u>454,630 00</u>	<u>143,232 63</u>
		1977-78

Details

Non-Tax Revenue—	
Miscellaneous: fines and penalties	454,630

Appendix

Customs and Excise Revolving Fund*(Authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953-54, c. 25)*

AUDITOR GENERAL OF CANADA
OTTAWA, ONTARIO
JULY 27, 1978

THE HONOURABLE JOSEPH P. GUAY, P.C., M.P.,
MINISTER OF NATIONAL REVENUE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1978 and the statement of operations and Statement of Change in Working Capital Advance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

All overhead costs of administering the Revolving Fund are borne by the Department of National Revenue—Customs and Excise. Therefore, the excess of revenue over expenses for the year as reported in these financial statements is overstated by the amount of the overhead costs not recorded in the statement of operations. No estimate is available of the amount of the unallocated costs.

In my opinion, except for the failure to reflect overhead costs of administering the Fund, these financial statements present fairly the financial position of the Customs and Excise Revolving Fund as at March 31, 1978 and the results of its operations and the changes in its working capital advance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General,
for the Auditor General of Canada*

Appendix—Continued

Customs and Excise Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventory at cost	120,985	128,569	Accounts payable	187	54
			Advance payments received from customers	98,705	88,768
			Working capital advance	22,093	39,747
	120,985	128,569		120,985	128,569

The accompanying notes are an integral part of the financial statements.

Certified Correct:

J. G. THREADER

Assistant Deputy Minister

Finance and Administration Branch

Approved:

J. P. CONNELL

Deputy Minister

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Excess of revenue over expenses for the year	62,192	31,455
Recovery from appropriation with respect to obsolete inventory written off		25,431
	62,192	56,886
Funds applied		
Repayment of funds to the Consolidated Revenue Fund net of advances received	79,846	340,679
Increase (decrease) in working capital advance	(17,654)	(283,793)
Working capital advance—Beginning of the year	39,747	323,540
Working capital advance—End of the year	22,093	39,747

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Issues and Sales		
Issues of customs duty stamps and spirit age labels	639,847	492,052
Sales of materials for uniforms	8,102	117,980
Sales of uniforms	672,597	
	1,320,546	610,032
Expenses		
Inventory—Beginning of year	128,569	339,416
Purchases—Uniforms	672,597	
—Spirit age labels and cloth, including freight and processing charges	578,173	367,730
	1,379,339	707,146
Inventory—End of the year	120,985	128,569
	1,258,354	578,577
Excess of revenue over expenses for the year	62,192	31,455

The accompanying notes are an integral part of the financial statements.

Appendix—Concluded**Customs and Excise Revolving Fund—Concluded**

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1978

1. Accounting Policies

(a) Authority—The revolving fund has been authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953—54, c. 25. The maximum authorized amount of the working capital advance is \$750,000.

(b) Purpose—The fund was created to permit the bulk purchases and sales of paper, stores materials, uniform cloth, stationery supplies, customs duty stamps and labels and other similar items.

In accordance with Treasury Board letter dated July 16, 1976, the revolving fund has been extended to cover the purchase of uniform items from a clothing manufacturer. This is within the meaning of our current authority. It is to be noted that the revolving fund is no longer used for bulk purchases and sales of paper, stores materials and stationery supplies.

2. Significant accounting policies

(a) Overhead costs of administering the Revolving Fund are borne by the Department of National Revenue—Customs and Excise.

(b) Interest is not charged to the Fund because the Treasury Board has classified the Fund as a Working Capital Advance.

3. Contract for Uniform Purchase

During the year, the department entered into a contract for the purchase of uniforms over a period ending March 31, 1979, at an estimated cost of \$1,317,489. The unexpended portion of this contract at March 31, 1978 amounted to \$644,892.

SECTION 17

1977-78 PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	17.4
Total cost of programs	17.4
Programs by activity	17.5
Grants, contributions and other transfer payments	17.6
Net expenditures by program and standard object	17.7
Revenue	17.8
Appendices	17.9

PARLIAMENT

The sessions during the year were the Second Session of the Thirtieth Parliament which commenced on October 12, 1976 and ended on October 18, 1977 and the Third Session of the Thirtieth Parliament which commenced on October 18, 1977 and was still in progress as at March 31, 1978.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimate of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information and other library services and research assistance to Parliamentarians.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78	1977-78	Unexpended	1976-77
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
The Senate				
1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate and the grants listed in the Estimates	6,925,892 00	6,759,078 75	166,813 25	5,848,759 82
Stat. Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	3,887,961 68 468,925 00	3,887,961 68 468,925 00		3,592,075 84 482,109 00 17,144 00
Stat. Contributions to employee benefit plans				
Expenditures from appropriations not required for 1977-78	11,282,778 68	11,115,965 43	166,813 25	9,940,088 66
House of Commons				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	\$ 47,931,000 00 7,000,000 00 26,345 00			
5a				
5b				
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	54,957,345 00	53,901,755 19	1,055,589 81	40,947,915 94
Stat. Contributions to employee benefit plans	14,891,438 48 4,205,250 00	14,891,438 48 4,205,250 00		13,879,062 91 4,270,200 00
Stat. Supplementary retirement benefits in excess of contributions for Members of Parliament	398,911 84	398,911 84		327,161 97 8,000 00
Stat. Gratuities to spouse or estate of deceased Member of the House of Commons	4,250 00	4,250 00		200,447 31
Expenditures from appropriations not required for 1977-78	74,457,195 32	73,401,605 51	1,055,589 81	59,632,788 13
Library of Parliament				
10 Program expenditures	4,236,181 00	3,627,600 05	608,580 95	3,229,199 01
Stat. Contributions to employee benefit plans	443,000 00	443,000 00		384,000 00
	4,679,181 00	4,070,600 05	608,580 95	3,613,199 01
Total	90,419,155 00	88,588,170 99	1,830,984 01	73,186,075 80

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	
The Senate	1977-78	11,116	48	559	11,627
	1976-77	9,940	74	470	10,336
House of Commons	1977-78	73,402	72	8,804	82,134
	1976-77	59,633	66	6,722	66,289
Library of Parliament	1977-78	4,070	1	418	4,487
	1976-77	3,613		369	3,982
Total	1977-78	88,588	121	9,781	98,248
	1976-77	73,186	140	7,561	80,607

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
The Senate								
Members of the Senate	4,425	4,487			533	526	4,958	5,013
Officers of the Senate	384	322					384	322
Administration	1,683	1,645	75	44			1,758	1,689
Legislative services	3,054	2,942					3,054	2,942
Building services	1,129	1,150					1,129	1,150
	10,675	10,546	75	44	533	526	11,283	11,116
Less: receipts credited to revenue	50	48					50	48
Add: services provided by other departments	559	559					559	559
Total cost of program	11,184	11,057	75	44	533	526	11,792	11,627
House of Commons								
Members of Parliament	29,731	29,966	75	9			29,806	29,975
Officers of the House	2,496	2,470	5	11			2,501	2,481
Inter-parliamentary relations	365	382	2		1,130	972	1,497	1,354
Administration	4,183	4,823	75	203			4,258	5,026
Legislative services	15,376	17,897	4,325	557			19,701	18,454
Building services	11,864	11,658	625	249			12,489	11,907
Contributions to employee benefit plans	4,205	4,205					4,205	4,205
	68,220	71,401	5,107	1,029	1,130	972	74,457	73,402
Less: receipts credited to revenue		72						72
Add: services provided by other departments	8,804	8,804					8,804	8,804
Total cost of program	77,024	80,133	5,107	1,029	1,130	972	83,261	82,134
Library of Parliament								
Printed and other information	2,172	1,926					2,172	1,926
Research papers and staff	1,434	1,120					1,434	1,120
Administration	595	549	35	32			630	581
Contributions to employee benefit plans	443	443					443	443
	4,644	4,038	35	32			4,679	4,070
Less: receipts credited to revenue		1						1
Add: services provided by other departments	418	418					418	418
Total cost of program	5,062	4,455	35	32			5,097	4,487

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
The Senate			
GRANTS			
<i>Members of the Senate</i>			
Members of the Senate—Pensions to retired Senators (R.S. c. M-10)	198	191	203
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	264	264	31
Grant to the Canadian Group, Inter-parliamentary Union	20	20	5
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	23	23	22
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	9	9	10
Grant to the Canadian section of the Canada-United States Inter-parliamentary Group	5	5	15
Grant to the Canadian section of "l'Association internationale des parlementaires de langue française"	14	14	19
	<u>533</u>	<u>526</u>	<u>305</u>
House of Commons			
GRANTS			
<i>Inter-Parliamentary relations</i>			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	616	616	72
Grant to the Canadian Group, Inter-parliamentary Union	80	80	22
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	69	69	66
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	27	27	29
Grant to the Canadian section of the Canada-United States Inter-parliamentary Group	36	36	31
Grant to the Canadian section of "l'Association internationale des parlementaires de langue française"	58	58	75
	<u>886</u>	<u>886</u>	<u>295</u>
CONTRIBUTIONS			
<i>Inter-Parliamentary relations</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	244	86	191
	<u>1,130</u>	<u>972</u>	<u>486</u>
Total	<u>1,663</u>	<u>1,498</u>	<u>791</u>
Grand total			

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages.....	6,481 6,280 <i>5,770</i>	42,636 41,796 <i>36,582</i>	3,684 3,112 <i>2,743</i>	52,801 51,188 <i>45,095</i>
(1) Other personnel costs.....	1,248 1,289 <i>1,182</i>	8,788 9,105 <i>8,678</i>	443 449 <i>386</i>	10,479 10,843 <i>10,246</i>
(2) Transportation and communications	726 727 <i>592</i>	4,721 4,911 <i>4,297</i>	51 56 <i>40</i>	5,498 5,694 <i>4,929</i>
(3) Information.....	1,515 1,537 <i>1,398</i>	8,000 8,281 <i>5,346</i>	140 50 <i>51</i>	9,655 9,868 <i>6,795</i>
(4) Professional and special services.....	400 431 <i>363</i>	309 2,790 <i>378</i>	19 47 <i>54</i>	728 3,268 <i>795</i>
(5) Rentals		1,369 1,302 <i>1,038</i>	50 61 <i>39</i>	1,419 1,363 <i>1,077</i>
(6) Purchased repair and upkeep	65 22 <i>21</i>	715 413 <i>153</i>	27 7 <i>15</i>	807 442 <i>189</i>
(7) Utilities, materials and supplies	165 193 <i>204</i>	1,682 2,795 <i>2,068</i>	225 255 <i>238</i>	2,072 3,243 <i>2,510</i>
(9) Construction and acquisition of machinery and equipment.....	75 44 <i>56</i>	5,107 1,029 <i>397</i>	35 32 <i>45</i>	5,217 1,105 <i>498</i>
(10) Grants, contributions and other transfer payments	533 526 <i>305</i>	1,130 972 <i>486</i>		1,663 1,498 <i>791</i>
(12) All other expenditures	75 67 <i>49</i>	8 <i>210</i>	5 1 <i>2</i>	80 76 <i>261</i>
Total net expenditures.....	11,283 11,116 <i>9,940</i>	74,457 73,402 <i>59,633</i>	4,679 4,070 <i>3,613</i>	90,419 88,588 <i>73,186</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
The Senate		
Comparative Summary		
Non-Tax Revenue—		
Refund of previous year's expenditure		319 60
A Services and service fees	3,257 74	2,451 27
B Privileges, licences and permits	2,950 00	2,200 00
C Miscellaneous	42,274 00	68,531 95
Total	48,481 74	73,502 82
		1977-78

Details

Non-Tax Revenue		
A Service and service fees: certified copies of Acts of Parliament	3,258	
B Privileges, licences and permits: fees on private bills	2,950	
C Miscellaneous: Senators' contributions to the Consolidated Revenue Fund as required by an Act to make provision for the retirement of Members of the Senate, C. 4, 1965	42,274	
Total	48,482	
	1977-78	1976-77
	\$	\$

House of Commons

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	37,795 12	51,555 57
B Privileges, licences and permits	25,144 05	5,464 30
C Miscellaneous	8,649 92	8,999 80
Total	71,589 09	66,019 67
		1977-78

Details

Non-Tax Revenue—		
A Refund of previous years' expenditure	37,795	
B Privileges, licences and permits	25,144	
C Miscellaneous	8,650	
Total	71,589	
	1977-78	1976-77
	\$	\$

Library of Parliament

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	270 12	50
B Miscellaneous	419 55	266 05
Total	689 67	266 55
		1977-78

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure	270	
B Miscellaneous	420	
Total	690	

Appendix 1 **Members of Parliament** **Retiring Allowances Account**

STATEMENT OF TRANSACTIONS **FOR THE YEAR ENDED MARCH 31, 1978**

	Debit	Credit
	\$	\$
Balance as at March 31, 1977		8,638,976
RECEIPTS		
Members' contributions—		
Current		646,935
Arrears of principal, interest and mortality insurance		252,855
Government contributions—		
Current		485,390
On amounts payable re elections		2,282
Interest on fund		615,324
DISBURSEMENTS		
Annual allowances	1,030,124	
Withdrawal allowances	108,483	
Interest on withdrawal	777	
Balance as at March 31, 1978	9,502,378	
Total	10,641,762	10,641,762

Appendix 2

Supplementary Retirement Benefits Accounts **for Members of Parliament**

STATEMENT OF TRANSACTIONS **FOR THE YEAR ENDED MARCH 31, 1978**

	Debit	Credit
	\$	\$
Balance as at March 31, 1977		273,877
RECEIPTS		
Members' contributions—		
Current		99,446
Government contributions—		
Current		99,446
on elections		152
DISBURSEMENTS		
Annual allowances	1,347	
Interest on withdrawal	52	
Withdrawal allowances	1,252	
Balance as at March 31, 1978	470,270	
Total	472,921	472,921

SECTION 18

1977-78 PUBLIC ACCOUNTS

Post Office

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	18.4
Total cost of program	18.4
Program by activity	18.4
Grants, contributions and other transfer payments	18.5
Net expenditure by program and standard object	18.5
Revenue	18.6
Appendices	18.7

POST OFFICE

Objective

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures	Appropriations	Expenditures		
	\$	\$	\$	\$		
1 Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....	\$1,090,290,000 00					
1a To extend the purposes of the Post Office Vote 1, Appropriation Act No. 3, 1977, to reimburse the Administrative Services Working Capital Advance Account established by Loans Investments and Advances Vote 541, Appropriation Act No. 4, 1954, in the amount of \$5,431 36 for the value of stores which have become obsolete, unserviceable, lost or destroyed.....		1 00				
Transfer from Treasury Board Vote 5 contingencies.....	25,000,000 00					
Transfer from Treasury Board Vote 10 student summer and youth employment.....		173,428 00				
Transfer from Treasury Board Vote 15 public service bilingualism.....		1,035,000 00				
			1,116,498,429 00	1,107,756,862 62	8,741,566 38	971,251,614 13
			25,838,000 00	17,830,891 44	8,007,108 56	49,642,531 09
			21,999 84	21,999 84		22,134 57
5 Capital expenditures.....			111,565,000 00	111,565,000 00		94,082,000 00
Stat. Postmaster General—Salary and motor car allowance.....						
Stat. Contributions to employee benefit plans.....						
Total.....			1,253,923,428 84	1,237,174,753 90	16,748,674 94	1,114,998,279 79

Total Cost of Program (in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of program
Post Office.....	1977-78	1,237,175	772,950	104,702	9,644	559,283
	1976-77	1,114,998	615,885	98,887	7,740	590,260

Program by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Marketing.....	161,532	145,542	1,557	984			163,089	146,526
Mail processing.....	490,500	508,781	16,414	11,066			506,914	519,847
Mail transportation.....	139,962	127,618	547	184			140,509	127,802
Mail collection and delivery.....	441,959	427,819	6,657	3,674			448,616	431,493
Technical operations support.....	55,101	52,768	205	529			55,306	53,297
Administration.....	104,410	119,551	458	1,394	366	434	105,234	121,379
	1,393,464	1,382,079	25,838	17,831	366	434	1,419,668	1,400,344
Less: receipts credited to the vote	65,250	44,109					65,250	44,109
disbursement from revenue.....	100,495	119,060					100,495	119,060
	1,227,719	1,218,910	25,838	17,831	366	434	1,253,923	1,237,175
Less: receipts credited to revenue	779,255	772,950					779,255	772,950
services provided by this department.....	8,340	9,644					8,340	9,644
Add: services provided by other departments.....	118,438	104,702					118,438	104,702
Total cost of program.....	558,562	541,018	25,838	17,831	366	434	584,766	559,283

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CONTRIBUTIONS			
<i>Administration</i>			
Canada's share of upkeep of the International Bureau of the Universal Postal Union	306	365	292
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	60	69	54
Total	366	434	346

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Appropriations 1977-78	Expenditures 1977-78	Expenditures 1976-77
(1) Salaries and wages	872,203	860,066	809,349
(1) Other personnel costs	160,296	170,288	96,630
(2) Transportation and communications	184,077	168,810	153,219
(3) Information	9,548	4,774	3,389
(4) Professional and special services	8,779	10,515	6,711
(5) Rentals	3,572	3,513	2,763
(6) Purchased repair and upkeep	13,179	9,410	9,304
(7) Utilities, materials and supplies	41,907	36,387	33,050
(9) Construction and acquisition of machinery and equipment	23,119	16,287	46,136
(10) Grants, contributions and other transfer payments	366	434	346
(12) All other expenditures	2,127	800	1,911
(1-12) Total	1,319,173	1,281,284	1,162,808
(13) Less: receipts and revenues credited to the vote	65,250	44,109	47,810
Total net expenditures	1,253,923	1,237,175	1,114,998

Revenue

	1977-78	1976-77	1977-78
	\$	\$	\$
Comparative Summary			
Non-Tax Revenue—			
A Postal revenue	935,746,755 00	765,897,076 78	
B Less: disbursements	119,060,354 18	103,424,949 83	
	816,686,400 82	662,472,126 95	
Transferred to Vote 1	44,108,919 83	47,809,904 67	
	772,577,480 99	614,662,222 28	
C Refunds of previous years' expenditures	310,226 80	1,049,075 26	
D Miscellaneous revenue	62,298 47	173,471 16	
Total	772,950,006 26	615,884,768 70	
		1977-78	
Details			
Postal revenue			
RECEIPTS			
Non-Tax Revenue—			
A Postage			
Sale of stamps, etc.:			
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.		249,273,676	
Postage meter and postage register machine impressions		488,911,521	
Postage paid in cash:			
First class mail—Includes gold bullion, mutilated bank notes and sundries		58,652,710	
Second: class mail—Newspapers and periodicals mailed by publishers and news dealers		22,725,285	
Third class mail—Circulars, books, catalogues and samples mailed under permit		65,883,461	
Fourth class mail—Mailings under special permit at parcel post rates		1,819,247	
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)		4,371,935	
Total postage		891,637,835	
Payments received from foreign countries:			
On parcels received from other countries for delivery in Canada		4,974,220	
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada ...		2,632,851	
Terminal charges received from foreign postal administrations for imbalance of surface mail exchanged with Canada		1,401,779	
Rental of post office lock boxes		10,461,778	
Money orders			
Fees on postal money orders		12,033,646	
Commission collected from foreign countries on foreign money orders payable in Canada		47,144	
Profit on foreign exchange transactions		734,931	
Sale of philatelic values		10,321,153	
Sale of non-postal items		507,955	
Other revenue:			
Commissions received from the unemployment insurance commission annuities branch, collection of government annuity premiums ...		10,000	
Sundries		983,463	
Gross postal revenue		935,746,755	
DISBURSEMENTS			
(deducted from gross postal revenue)			
B Salaries and allowances paid at:			
Revenue post offices		28,307,136	
Semi-staff post offices		62,669,237	
Sub post offices		14,060,744	
Total "Remuneration of postmasters and staffs paid from Revenue"		105,037,117	
Discount allowed to vendors of postage supplies		404,495	
Losses by fire, theft, forgery, etc.		361,485	
Commission paid to foreign countries on Canadian money orders payable to those countries		121,701	
Postage on parcels mailed in Canada for delivery in foreign countries		4,856,630	
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries		5,391,654	
Terminal charges paid to foreign postal administration for imbalance of surface mails exchanged with Canada		376,960	
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles		2,510,312	
Total disbursements		119,060,354	
Less: transferred to Vote 1		44,108,920	
Net postal revenue		772,577,481	
Other revenue			
RECEIPTS			
C Refunds of previous year's expenditures		310,227	
D Miscellaneous revenue		62,298	
Total other revenue		372,525	
Grand total		772,950,006	

Appendix 1

Canada Post Office

BALANCE SHEET AS OF MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash on hand and in transit	42,550,865	33,271,875	Savings bank depositors	2,886,068	2,933,042
Post Office accounts in Consolidated Revenue Fund, net	14,859,432	3,673,141	Outstanding postal money orders	52,929,185	48,566,052
Accounts receivable	3,623,502	16,220,755	Accounts payable and accrued charges	5,378,110	2,475,941
Inventory of materials and fittings, at cost	2,930,906	2,939,943	Deposit accounts	1,625,176	1,085,965
	63,964,705	56,105,714	Suspense accounts, net	1,146,166	1,044,714
				63,964,705	56,105,714

Note: Certain international accounts receivable and payable are not in the Balance Sheet since they cannot be established with sufficient accuracy.

Certified Correct:

M. LYSACK
Director of Treasury Operations

Approved:

J. C. CORKERY
Deputy Postmaster General

COMMENTS ON POST OFFICE BALANCE SHEET AS AT MARCH 31, 1978

The following comments support and explain the amounts which appear on the Post Office Balance Sheet as at March 31, 1978:

ASSETS	\$	Less:	(7) Cash on hand and in transit—	42,550,865
1. Cash on hand and in Transit \$42,550,865			This amount is the contra entry for the amount explained in Section 1 of this memorandum.	
(1) Cash on hand in Post Offices—	3,189,915	(8) Post Office Working Capital Advance—		2,928,358
The \$3,189,915 represents cash on hand in Post Offices at 31 March 1978.		This amount is the contra entry for the amount explained in Section 4 of this memorandum.		
(2) Postmasters' remittances and deposits in transit	39,360,950	NET BALANCE		14,859,432
The \$39,360,950 represents March 1978 postmasters' remittances and deposits not credited to Post Office account until April 1978.				
	42,550,865			
2. Post Office Accounts in Consolidated Revenue Fund, Net— \$14,859,432		3. Accounts Receivable—\$3,623,502		
The below mentioned accounts, maintained by the Department of Supply and Services, have all been reconciled with our General Ledger Accounts as at 31 March 1978.		(1) From foreign postal administrations:		
(1) Post Office Savings Bank—	2,886,068	—for 1977 and 1978 International Reply Coupons exchanged in Canada	\$ 33,823	
This amount on deposit represents our liability to Savings Banks depositors as at 31 March 1978.		—for paid foreign money orders not settled as at 31 March 1978	\$3,418,960	3,452,783
(2) Outstanding money orders—	52,929,185	(2) Sundry overpayments under collection:		52,178
This amount on deposit represents our net liability for money orders issued but not redeemed as at 31 March 1978.		(3) From Canadian Forces Post Offices		
(3) Philatelic trust—	1,445,294	—Postal transactions not settled as at 31 March 1978		118,468
This amount on deposit represents monies advances by philatelists and stamp dealers against future orders for philatelic values.		(4) Sundry transactions not settled as at 31 March 1978 ..		73
(4) Suspense accounts—Paylist deductions—	55,724			3,623,502
This amount represents March 1978 payroll deductions from casual and part-time employees at staff post offices who are paid through imprest accounts and District Services Offices not transferred to the appropriate agencies at 31 March 1978.		4. Inventory of materials and fittings—\$2,930,906		
(5) Contractors' security deposits—	179,882	This is the value of stores to be used in the manufacture of uniforms, satchels and mail bags.		
Cash and bonds received as security for contracts held for us by the Department of Supply and Services as at 31 March 1978.		LIABILITIES		
(6) Post Office Account—	2,842,502	5. Post Office Savings Bank Deposits—\$2,886,068		
This amount in our working account represents the accounts receivable, accounts payable and suspense items which appear in our regular General Ledger.		This amount is our net liability to Savings Bank Depositors, Section 2(1) of this memorandum also refers.		
		6. Outstanding postal money orders—\$52,929,185		
		This is the contra entry for the amount explained in Section 2(2) of this memorandum.		

Appendix 1—Concluded**Canada Post Office—Concluded****COMMENTS ON POST OFFICE BALANCE SHEET AS AT MARCH 31, 1978—Concluded****7. Accounts Payable and Accrued Charges—\$5,378,110**

(1) This amount represents:	
(a) Accrued salaries paid from revenue to 31 March 1978	4,617,630
(b) Migratory Game Bird Permits sold but not settled as at 31 March 1978	143,590
(c) Provincial Medicare payroll deductions during 1977-78 which were not remitted until April 1978	48,007
(d) Salary Warrants issued to semi-staff and revenue postmasters not yet cashed as at 31 March 1978	565,899
(e) Sundry Accounts Payable	2,984
	<u>5,378,110</u>

8. Deposit accounts—\$1,625,176

(1) Philatelic Trust	
This balance represents the departmental liability to philatelists and stamp dealers for funds on deposit for philatelic values to be supplied at later dates. Section 2(3) of this memorandum also refers.	1,445,294
(2) Contractors security	
This liability represents cash and bonds held as security for contracts. Section 2(5) also refers.	179,882
	<u>1,625,176</u>

9. Suspense Accounts, Net—\$1,146,166

This balance represents the net amount remaining in suspense accounts as at 31 March 1978 which will be adjusted, collected or written off in subsequent months.

Appendix 2

Post Office Working Capital Advance

BALANCE SHEET AS OF MARCH 31, 1978

ASSETS		\$	LIABILITIES		\$
Inventory on hand		1,741,115 03	Accounts payable		2,548 95
Material and components on consignment to contractors		1,192,340 32	Working capital advance		2,930,906 40
		<u>2,933,455 35</u>			<u>2,933,455 35</u>

OPERATING STATEMENT FOR THE YEAR
ENDED MARCH 31 1978

	\$	\$
Balance at April 1, 1977	2,939,942 59	
Cost of material and fittings acquired during the year	<u>2,706,161 81</u>	
		5,646,104 40
Less:		
Recoveries from Post Office Vote 1	2,712,383 29	
Sales of materials to contractors	<u>2,814 71</u>	
		2,715,198 00
Balance at March 31, 1978		<u>2,930,906 40</u>

SECTION 19

1977-78 PUBLIC ACCOUNTS

Privy Council

Privy Council
Canadian Intergovernmental Conference
Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	19.4
Total cost of programs	19.5
Programs by activity	19.6
Grants, contributions and other transfer payments	19.7
Net expenditure by program and standard object	19.8
Revenue	19.9
Appendices	19.10

PRIVY COUNCIL

Privy Council

Objective

- To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

- To provide administrative and support services for meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objectives

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with the Canada Elections Act and to ensure compliance with the election expenses provisions of the Canada Elections Act.

Commissioner of Official Languages

Objectives

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objectives

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued.

For comparative purposes the 1976-77 figures for the Public Service Staff Relations Board have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures		
	\$	\$	\$	\$
Privy Council				
1 Program expenditures, including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$20,000 per annum and pro rata for any period less than a year and the grants listed in the Estimates	\$ 17,376,184 00			
1a	4,788,000 00			
1b	1,600,000 00			
Stat. The Prime Minister's salary and motor car allowance	23,764,184 00	23,573,247 88	190,936 12	16,158,908 53
Stat. President of the Privy Council—Salary and motor car allowance	35,299 92	35,299 92		35,299 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Ministers without portfolio or Ministers of State—Motor car allowances	21,999 84	21,999 84		21,999 84
Stat. Allowances to former Prime Ministers	9,047 70	9,047 70		3,910 95
Stat. Contributions to employee benefit plans	8,333 28	8,333 28		8,333 28
	1,179,520 00	1,179,520 00		996,613 00
	25,040,384 58	24,849,448 46	190,936 12	17,247,065 36
Canadian Intergovernmental Conference Secretariat				
5 Program expenditures	\$ 1,176,000 00			
5b	45,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	13,000 00			
Stat. Contributions to employee benefit plans	1,234,000 00	1,212,164 21	21,835 79	1,014,963 34
	77,000 00	77,000 00		59,000 00
	1,311,000 00	1,289,164 21	21,835 79	1,073,963 34
Chief Electoral Officer				
10 Program expenditures	\$ 987,000 00			
10b	38,000 00			
Transfer from Treasury Board Vote 5 contingencies	35,000 00			
Stat. Salary of the Chief Electoral Officer	1,060,000 00	951,729 67	108,270 33	767,126 64
Stat. Expenses of elections	55,257 63	55,257 63		52,966 45
Stat. Contributions to employee benefit plans	2,531,066 80	2,531,066 80		1,807,182 73
	108,000 00	108,000 00		89,000 00
	3,754,324 43	3,646,054 10	108,270 33	2,716,275 82
Commissioner of Official Languages				
15 Program expenditures	\$ 3,203,000 00			
15a	761,000 00			
Stat. Salary and expenses	3,964,000 00	3,544,307 84	419,692 16	2,983,957 27
Stat. Contributions to employee benefit plans	58,487 23	58,487 23		70,004 92
	246,000 00	246,000 00		210,000 00
	4,268,487 23	3,848,795 07	419,692 16	3,263,962 19
Economic Council of Canada				
20 Program expenditures	4,844,000 00	4,438,574 91	405,425 09	4,056,108 46
Stat. Contributions to employee benefit plans	402,000 00	402,000 00		338,000 00
	5,246,000 00	4,840,574 91	405,425 09	4,394,108 46
Public Service Staff Relations Board				
25 Program expenditures	5,101,000 00	4,740,801 47	360,198 53	4,386,147 30
Stat. Contributions to employee benefit plans	452,000 00	452,000 00		393,000 00
	5,553,000 00	5,192,801 47	360,198 53	4,779,147 30
Total	45,173,196 24	43,666,838 22	1,506,358 02	33,474,522 47

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	
Privy Council.....	1977-78	24,849	27	1,637	26,459
	1976-77	17,247	30	1,663	18,880
Canadian Intergovernmental Conference Secretariat	1977-78	1,289	491	152	950
	1976-77	1,074	510	154	718
Chief Electoral Officer.....	1977-78	3,646	15	188	3,819
	1976-77	2,716	3	208	2,921
Commissioner of Official Languages	1977-78	3,849		164	4,013
	1976-77	3,264		167	3,431
Economic Council of Canada.....	1977-78	4,841	2	334	5,173
	1976-77	4,394	5	320	4,709
Public Service Staff Relations Board	1977-78	5,193	1	743	5,935
	1976-77	4,779	2	731	5,508
Total	1977-78	43,667	536	3,218	46,349
	1976-77	33,474	550	3,243	36,167

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Privy Council								
Office of the Prime Minister	2,667	2,739					2,667	2,739
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	1,118	1,116					1,118	1,116
Cabinet Secretariat (operations and plans)	6,382	6,751					6,382	6,751
Federal-provincial relations office	2,838	2,540					2,838	2,540
Administration	4,759	4,543	316	616	1,038	1,038	6,113	6,197
Commissions of inquiry and task forces	5,922	5,506					5,922	5,506
	23,686	23,195	316	616	1,038	1,038	25,040	24,849
<i>Less: receipts credited to revenue</i>	15	27					15	27
<i>Add: services provided by other departments</i>	1,637	1,637					1,637	1,637
Total cost of program	25,308	24,805	316	616	1,038	1,038	26,662	26,459
Canadian Intergovernmental Conference Secretariat								
Canadian Intergovernmental Conference Secretariat	1,299	1,277	12	12			1,311	1,289
<i>Less: receipts credited to revenue</i>	592	491					592	491
<i>Add: services provided by other departments</i>	152	152					152	152
Total cost of program	859	938	12	12			871	950
Chief Electoral Officer								
Administration	1,099	997	16	10			1,115	1,007
Elections	2,416	2,416			115	115	2,531	2,531
Contributions to employee benefit plans	108	108					108	108
	3,623	3,521	16	10	115	115	3,754	3,646
<i>Less: receipts credited to revenue</i>	2	15					2	15
<i>Add: services provided by other departments</i>	188	188					188	188
Total cost of program	3,809	3,694	16	10	115	115	3,940	3,819
Commissioner of Official Languages								
Administration	2,666	2,507	10	29			2,676	2,536
Complaints services	526	446					526	446
Special studies services	820	621					820	621
Contributions to employee benefit plans	246	246					246	246
	4,258	3,820	10	29			4,268	3,849
<i>Add: services provided by other departments</i>	164	164					164	164
Total cost of program	4,422	3,984	10	29			4,432	4,013
Economic Council of Canada								
Economic Council of Canada	5,243	4,780	3	61			5,246	4,841
<i>Less: receipts credited to revenue</i>		2						2
<i>Add: services provided by other departments</i>	334	334					334	334
Total cost of program	5,577	5,112	3	61			5,580	5,173
Public Service Staff Relations Board								
Staff relations administration	2,840	2,517	29	29			2,869	2,546
Pay Research Bureau	2,224	2,187	8	8			2,232	2,195
Contributions to employee benefit plans	452	452					452	452
	5,516	5,156	37	37			5,553	5,193
<i>Less: receipts credited to revenue</i>	1						1	
<i>Less: receipts and revenue credited to the vote</i>		1						1
<i>Add: services provided by other departments</i>	743	743					743	743
Total cost of program	6,258	5,898	37	37			6,295	5,935

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Privy Council			
GRANTS			
Administration			
Grant to the Institute for Research on Public Policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources other than Her Majesty in right of Canada	1,000	1,000	977
Grants to the Institute of Intergovernmental Affairs, Queen's University	38	38	19
Total	1,038	1,038	996
Chief Electoral Office			
Reimbursement of candidate's election expenses	115	115	74
Grand total	1,153	1,153	1,070

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council	Canadian Intergovernmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	10,775 11,901 <i>8,677</i>	598 511 <i>494</i>	1,789 1,739 <i>1,038</i>	2,025 1,721 <i>1,609</i>	3,346 2,948 <i>2,675</i>	3,763 3,497 <i>3,024</i>	22,296 22,317 <i>17,517</i>
(1) Other personnel costs	1,179 1,180 <i>997</i>	77 77 <i>59</i>	108 108 <i>89</i>	246 246 <i>210</i>	402 402 <i>338</i>	452 452 <i>393</i>	2,464 2,465 <i>2,086</i>
(2) Transportation and communications	789 1,712 <i>771</i>	217 260 <i>174</i>	302 304 <i>182</i>	296 216 <i>223</i>	140 171 <i>122</i>	240 310 <i>189</i>	1,984 2,973 <i>1,661</i>
(3) Information	243	5 <i>2</i>	148 148 <i>58</i>	1,456 1,298 <i>1,000</i>	230 156 <i>193</i>	104 84 <i>85</i>	1,943 1,929 <i>1,338</i>
(4) Professional and special services	2,487 4,643 <i>1,555</i>	177 269 <i>169</i>	299 259 <i>101</i>	125 194 <i>112</i>	948 908 <i>805</i>	420 619 <i>351</i>	4,456 6,892 <i>3,093</i>
(5) Rentals	175 392 <i>167</i>	20 37 <i>25</i>	92 89 <i>56</i>	38 52 <i>49</i>	60 51 <i>44</i>	31 20 <i>38</i>	416 641 <i>379</i>
(6) Purchased repair and upkeep	287 185 <i>162</i>	12 8 <i>15</i>	20 16 <i>5</i>	11 3 <i>3</i>	7 12 <i>7</i>	33 26 <i>93</i>	370 250 <i>285</i>
(7) Utilities, materials and supplies	2,037 2,607 <i>1,892</i>	175 115 <i>110</i>	857 856 <i>1,048</i>	56 89 <i>55</i>	100 128 <i>127</i>	147 147 <i>149</i>	3,372 3,942 <i>3,381</i>
(9) Construction and acquisition of machinery and equipment	316 931 <i>377</i>	25 12 <i>25</i>	16 10 <i>57</i>	10 29 <i>2</i>	3 61 <i>56</i>	37 37 <i>199</i>	407 1,080 <i>716</i>
(10) Grants, contributions and other transfer payments	1,038 1,038 <i>996</i>		115 115 <i>74</i>				1,153 1,153 <i>1,070</i>
(12) All other expenditures	5,957 17 <i>1,653</i>	5 <i>1</i>	8 2 <i>8</i>	5 1 <i>1</i>	10 4 <i>27</i>	326 1 <i>258</i>	6,311 25 <i>1,948</i>
Total net expenditures	25,040 24,849 <i>17,247</i>	1,311 1,289 <i>1,074</i>	3,754 3,646 <i>2,716</i>	4,268 3,849 <i>3,264</i>	5,246 4,841 <i>4,394</i>	5,553 5,193 <i>4,779</i>	45,172 43,667 <i>33,474</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Privy Council		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	27,081 97	29,360 53
B Miscellaneous	480 89	687 18
Total	27,562 86	30,047 71
		1977-78

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure		27,082
B Miscellaneous: Sale of Statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of 1970, 71, 72		481
Total		27,563
	1977-78	1976-77
	\$	\$

Canadian Intergovernmental
Conference Secretariat

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure		537 46
Miscellaneous	490,600 00	509,000 00
Total	490,600 00	509,537 46
	1977-78	1976-77
	\$	\$

Chief Electoral Officer

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	59 47	7 97
Proceeds from sales	14,580 12	806 20
Miscellaneous		1,820 00
Total	14,639 59	2,634 17
	1977-78	1976-77
	\$	\$

Economic Council of Canada

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	1,782 29	4,936 81
Miscellaneous		25 25
Total	1,782 29	4,962 06
	1977-78	1976-77
	\$	\$

Public Service Staff Relations Board

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	992 78	1,766 50

Appendix 1

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

(Established by the *Queen Elizabeth II Canadian Research Fund Act*)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 23, 1978

THE BOARD OF TRUSTEES

AND

THE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C., M.P.,
PRIME MINISTER OF CANADA,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1978 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash	22,162	20,281	Provision for awards approved (Notes 4 and 5)	359,500	370,000
Accrued interest	16,707	19,079	BALANCE OF FUND		
Investments—Canada bonds at cost (Note 3)	806,325	910,989	Balance, beginning of year (Note 5)	580,349	657,132
			Deduct: excess of expenditure over revenue for the year	94,655	76,783
			Balance, end of year	485,694	580,349
	845,194	950,349		845,194	950,349

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

JACQUES DUCHARME
Chairman

M. LIPKE
Secretary

Appendix 1—Concluded

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—Concluded

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Revenue		
Interest on Investments	68,669	72,430
Donations		50
	68,669	72,480
Expenditure		
Fellowship awards	59,500	48,400
Scientist award	90,000	85,500
Increase to prior years' scientist awards	10,500	12,000
Research allowances to supervisors	1,500	1,000
Transportation and travel grants	150	716
Other expenditures	1,309	741
	162,959	148,357
Excess of expenditure over revenue before loss on sale of investments	94,290	75,877
Loss on sale of investments	365	906
Excess of expenditure over revenue for the year	94,655	76,783

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1978

1. Objectives of the Fund

The Queen Elizabeth II Canadian Fund was established pursuant to the Queen Elizabeth II Canadian Research Fund Act, R.S. c. Q-1 to assist individuals or organizations to undertake or carry on research into the disease of children, and the causes, prevention and treatment of such diseases. A Board of Trustees consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, manage and administer the Fund. The Fund was set up by an initial contribution of 1 million dollars from the Consolidated Revenue Fund and is augmented by gifts or bequests received.

2. Significant accounting policies

Investments

Investments in Government of Canada Bonds are recorded at cost. Premiums and discounts are not amortized over their term to maturity. Interest earned on investments is recorded in the accounts on an accrual basis.

Expenditure

Awards to scientists, payable within a one to six year period and fellowship awards payable within the following year are provided for in the year the awards are approved. Any increases granted for the remaining term of such awards are provided for in the year the increases are approved. Research allowances to supervisors, transportation and travel grants and other expenditures are expensed as paid.

Services provided without charge

The Medical Research Council provides the Board without charge such secretarial and other administrative and technical services and facilities for carrying out the purposes of the Act.

3. Investments

	1978	1977
	\$	\$
Cost	806,326	910,989
Market value	781,485	906,856
Par value	855,000	975,000

4. Provision for awards approved

	1978	1977
	\$	\$
Current portion due within one year	149,500	165,000
Long term portion	210,000	205,000
Total	359,500	370,000

5. Restatement of certain comparative figures for 1977

A fellowship award of \$16,000, recorded as expenditure in 1977, was cancelled in 1978. The 1977 figures for expenditure, provision for awards approved and the opening balance of the fund were adjusted accordingly.

Appendix 2

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— fees, allowances and expenses	Election clerks— fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— adminis- tration	Election expenses— enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Elections—												
1974		1,005		65		84						1,154
Next General Election	659,079									87,495	34,647	781,221
By Elections—												
1976 Ontario				78		80				700	3,903	4,761
Newfoundland						160						160
1977 Ontario						40						343
Quebec	4,692	230,456	96,885	163,904	20,591	70,158	11,669	1,856		116,273		716,484
New Brunswick	511											511
Prince Edward Island	188	6,889	4,297	10,246	1,225	5,849	1,500	168		6,965		37,327
Ottawa H.Q.									4,000	6,800		10,800
1978 Ontario	440											440
Quebec	278					36						314
Nova Scotia	305											305
British Columbia	1,619											1,619
	667,415	238,350	101,182	174,293	21,852	76,371	13,169	2,024	4,000	218,233	38,550	1,555,439

GENERAL ELECTION—1974

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— fees, allowances and expenses	Election clerks— fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— adminis- tration	Election expenses— enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SUMMARY												
Ontario		1,005				40						1,045
Newfoundland				35								35
Alberta				30		44						74
Total		1,005		65		84						1,154

Appendix 3

Economic Council of Canada
(Established by the Economic Council of Canada Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
May 30, 1978

ECONOMIC COUNCIL OF CANADA
AND THE RIGHT HONOURABLE PIERRE E. TRUDEAU, P.C., Q.C.,
OTTAWA, ONTARIO.

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operation of the Council for the year ended March 31, 1978, in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Administration		
Salaries and employee benefits	3,376,235	3,014,412
Professional and special services	927,923	820,697
Accommodation	294,429	282,754
Publicity, publication of reports and studies	156,394	193,022
Office stationery and supplies	127,468	127,210
Travel and removal	94,386	71,270
Communications	76,130	50,623
Office furniture and equipment	60,751	56,261
Rental of equipment	50,648	43,631
Repair of furniture and equipment	11,891	7,596
Miscellaneous	4,348	26,676
Total expenditure	5,180,603	4,694,152
Total expenditure provided by:		
Appropriations		
Privy Council Vote 20	4,438,574	4,056,108
Statutory—Contributions to employee benefit plans	402,000	297,000
Government departments which provided services without charge	340,029	341,044
	5,180,603	4,694,152

The accompanying notes are an integral part of the financial statement.

Certified correct:

N. LAFRANCE
Chief of Administration

Approved:

SYLVIA OSTRY
Chairman

NOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1978

1. Objective

The Economic Council of Canada was established on August 2, 1963 by Act of Parliament under the provisions of the Economic Council of Canada Act, and reports to the Prime Minister through the Privy Council. The objective of the Economic Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Accounting policies

The accounts of the Council are maintained on a cash basis modified to include payments made in April relating to work performed, goods received or services rendered prior to March 31. Purchases of furniture and equipment are recorded as an administration expenditure in the year of acquisition. This basis of accounting is consistent with that used by departments of the Government of Canada.

Reported expenditures also include an estimated amount for services provided without charge by government departments.

3. Financing

The amounts required to finance the transactions of the Council are provided by Privy Council Vote 20 and recorded as expenditure in the accounts of Canada. During the year, \$4,844,000 was provided by this Vote and \$405,426 lapsed in accordance with Section 30 of the Financial Administration Act.

SECTION 20

1977-78 PUBLIC ACCOUNTS

Public Works

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	20.4
Total cost of programs	20.5
Programs by activity	20.6
Grants, contributions and other transfer payments	20.7
Net expenditure by program and standard object	20.8
Revenue	20.9
Non-budgetary appropriations and net payments for loans, investments and advances	20.10
Appendix	20.11

PUBLIC WORKS

Objectives

ADMINISTRATION PROGRAM

- To provide central policy direction and central administrative support services for all Departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

ACCOMMODATION PROGRAM

- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM

- To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued

For comparative purposes the 1976-77 figures for the Land Management and Development Program have been adjusted

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures	29,318,000 00	28,493,861 24	824,138 76	25,289,605 07
Stat. Minister of Public Works—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	2,740,000 00	2,740,000 00		2,342,000 00
	32,079,999 84	31,255,861 08	824,138 76	27,653,604 91
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM				
5 Program expenditures and the grants listed in the Estimates	39,291,000 00	37,715,911 72	1,575,088 28	32,741,791 69
Stat. Contributions to employee benefit plans	3,760,000 00	3,760,000 00		3,218,000 00
	43,051,000 00	41,475,911 72	1,575,088 28	35,959,791 69
ACCOMMODATION PROGRAM				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year and the grant listed in the Estimates	\$ 362,769,000 00			
10b	1 00			
	362,769,001 00			
Less: transfer to:				
Vote 15	\$ 14,499,999 00			
Vote 40	1,500,000 00			
	15,999,999 00			
	346,769,002 00	330,446,962 49	16,322,039 51	296,717,936 92
15 Capital expenditures including expenditures on works on other than Federal property	\$ 300,000,000 00			
15b To authorize the transfer of \$14,499,999 from Public Works Vote 10, \$200,000 from Public Works Vote 35 and \$300,000 from Public Works Vote 40, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	14,499,999 00			
Transfer from Vote 35	200,000 00			
Transfer from Vote 40	300,000 00			
	315,000,000 00			
Less transfer to:				
Vote 20	\$ 6,999,999 00			
Vote 25	7,999,999 00			
Vote 40	6,299,999 00			
	21,299,997 00			
	293,700,003 00	290,614,003 50	3,085,999 50	235,868,427 63
Stat. Contributions to employee benefit plans	10,222,000 00	10,222,000 00		8,204,000 00
Stat. Federal Court awards	14,282 49	14,282 49		28,640 28
Expenditures from appropriations not required for 1977-78	650,705,287 49	631,297,248 48	19,408,039 01	540,822,291 45
MARINE PROGRAM				
20 Operating expenditures and contributions	\$ 22,366,000 00			
20a To authorize the transfer of \$6,999,999 from Public Works Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
20b To authorize the transfer of \$1,499,999 from Public Works Vote 25, \$900,000 from Public Works Vote 30, and \$1,400,000 from Public Works Vote 35, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 15	6,999,999 00			
Transfer from Vote 25	1,499,999 00			
Transfer from Vote 30	900,000 00			
Transfer from Vote 35	1,400,000 00			
	33,166,000 00	33,023,179 99	142,820 01	18,865,778 35
25 Capital expenditures including expenditures on works on other than Federal property	\$ 12,080,000 00			
25a To authorize the transfer of \$7,999,999 from Public Works Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 15	7,999,999 00			
	20,080,000 00			
Less: transfer to Vote 20	1,499,999 00			
	18,580,001 00	18,551,886 27	28,114 73	8,855,445 73
Stat. Dry dock subsidy—Canadian Vickers, Montreal	180,000 00	180,000 00		180,000 00
Stat. Contributions to employee benefit plans	1,004,000 00	1,004,000 00		858,000 00
	52,930,001 00	52,759,066 26	170,934 74	28,759,224 08

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
30 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge	\$ 16,987,000 00			
Less: transfer to Vote 20	900,000 00			
	16,087,000 00	15,792,438 53	294,561 47	14,516,196 94
35 Capital expenditures including expenditures on works on other than Federal property	\$ 19,634,000 00			
Less: transfer to:				
Vote 15	\$ 200,000 00			
Vote 20	1,400,000 00			
Vote 40	1,500,000 00			
	3,100,000 00			
	16,534,000 00	16,122,203 96	411,796 04	21,719,259 80
Stat. Contributions to employee benefit plans	181,000 00	181,000 00		143,000 00
	32,802,000 00	32,095,642 49	706,357 51	36,378,456 74
LAND MANAGEMENT AND DEVELOPMENT PROGRAM				
40 Program expenditures	\$ 11,832,000 00			
40a To authorize the transfer of \$1,500,000 from Public Works Vote 10, \$6,299,999 from Vote 15 and \$1,500,000 from Vote 35, Appropriation Act No. 3, 1977, for the purposes of this Vote				1 00
40b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$8,639 35				1 00
Transfer from Vote 10	1,500,000 00			
Transfer from Vote 15	6,299,999 00			
Transfer from Vote 35	1,500,000 00			
	21,132,001 00			
Less: transfer to Vote 15	300,000 00			
	20,832,001 00	19,083,843 08	1,748,157 92	13,873,153 91 *
Stat. Contributions to employee benefit plans	450,000 00	450,000 00		361,000 00
Expenditures from appropriations not required for 1977-78				5,000,000 00
	21,282,001 00	19,533,843 08	1,748,157 92	19,234,153 91
Total	832,850,289 33	808,417,573 11	24,432,716 22	688,807,522 78

*Amends reporting in the previous year's Public Accounts.

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommoda- tion provided by this department	
ADMINISTRATION	1977-78	31,256	110	497	1,797	33,440
	1976-77	27,654	39	642	1,794	30,051
PROFESSIONAL AND TECHNICAL SERVICES	1977-78	41,476	21	472	1,678	43,605
	1976-77	35,960	49	615	1,724	38,250
ACCOMMODATION	1977-78	631,297	1,901	2,355		631,751
	1976-77	540,822	2,113	2,730		541,439
MARINE	1977-78	52,759	2,155	194		50,798
	1976-77	28,759	2,067	251		26,943
TRANSPORTATION AND OTHER ENGINEERING	1977-78	32,096	322	35		31,809
	1976-77	36,378	469	44		35,953
LAND MANAGEMENT AND DEVELOPMENT	1977-78	19,534	6,141	75		13,468
	1976-77	19,234	4,395	94		14,933
Total	1977-78	808,418	10,650	3,628	3,475	804,871
	1976-77	688,807	9,132	4,376	3,518	687,569

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive offices	1,594	1,561	52	21			1,646	1,582
Administrative services	27,317	26,778	377	156			27,694	26,934
Contributions to employee benefit plans	2,740	2,740					2,740	2,740
	31,651	31,079	429	177			32,080	31,256
Less: receipts credited to revenue		110						110
Add: services provided by other departments	497	497					497	497
accommodation provided by this department	1,797	1,797					1,797	1,797
Total cost of program	33,945	33,263	429	177			34,374	33,440
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	35,976	34,922	1,632	1,190			37,608	36,112
Fire prevention and protection services	1,633	1,584	20	15	30	5	1,683	1,604
Contributions to employee benefit plans	3,760	3,760					3,760	3,760
	41,369	40,266	1,652	1,205	30	5	43,051	41,476
Less: receipts credited to revenue		21						21
Add: services provided by other departments	472	472					472	472
accommodation provided by this department	1,678	1,678					1,678	1,678
Total cost of program	43,519	42,395	1,652	1,205	30	5	45,201	43,605
ACCOMMODATION PROGRAM								
General purpose buildings	278,598	263,156	179,153	165,272	300		458,051	428,428
Single purpose buildings	115,493	109,096	135,422	124,935			250,915	234,031
Program management	23,437	22,166	425	407			23,862	22,573
Contributions to employee benefit plans	10,222	10,222					10,222	10,222
	427,750	404,640	315,000	290,614	300		743,050	695,254
Less: receipts and revenues credited to the vote	71,045	63,957	21,300				92,345	63,957
	356,705	340,683	293,700	290,614	300		650,705	631,297
Less: receipts credited to revenue	180	1,901					180	1,901
Add: services provided by other departments	2,355	2,355					2,355	2,355
Total cost of program	358,880	341,137	293,700	290,614	300		652,880	631,751
MARINE PROGRAM								
Industry support	31,448	31,371	19,900	18,157	180	180	51,528	49,708
Water level control	1,653	1,652	180	165	65	230	1,898	2,047
Contributions to employee benefit plans	1,004	1,004					1,004	1,004
	34,105	34,027	20,080	18,322	245	410	54,430	52,759
Less: receipts and revenues credited to the vote			1,500				1,500	
	34,105	34,027	18,580	18,322	245	410	52,930	52,759
Less: receipts credited to revenue	3,948	2,155					3,948	2,155
Add: services provided by other departments	194	194					194	194
Total cost of program	30,351	32,066	18,580	18,322	245	410	49,176	50,798
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	17,422	16,177	19,634	16,122			37,056	32,299
Contributions to employee benefit plans	181	181					181	181
	17,603	16,358	19,634	16,122			37,237	32,480
Less: receipts and revenues credited to the vote	1,335	384	3,100				4,435	384
	16,268	15,974	16,534	16,122			32,802	32,096
Less: receipts credited to revenue	42	322					42	322
Add: services provided by other departments	35	35					35	35
Total cost of program	16,261	15,687	16,534	16,122			32,795	31,809
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Land management and development	20,726	18,988	406	96			21,132	19,084
Contributions to employee benefit plan	450	450					450	450
	21,176	19,438	406	96			21,582	19,534
Less: receipts and revenues credited to the vote	300						300	
	20,876	19,438	406	96			21,282	19,534
Less: receipts credited to revenue	2,428	6,141					2,428	6,141
Add: services provided by other departments	75	75					75	75
Total cost of program	18,523	13,372	406	96			18,929	13,468

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
GRANTS			
<i>Fire prevention and protection services</i>			
Grant to the Canadian Joint Fire Prevention Publicity Committee	5	5	5
Grant to the Canadian Association of Fire Chiefs	25		
	30	5	5
ACCOMMODATION PROGRAM			
GRANTS			
<i>General purpose buildings</i>			
Grant to the city of Bathurst for the development of property contiguous to a Government of Canada building	300		
	300		
MARINE PROGRAM			
GRANTS			
<i>Industry support</i>			
Dry dock subsidy to Canadian Vickers, Montreal.....	180	180	180
	180	180	180
CONTRIBUTIONS			
<i>Water level control</i>			
Okanagan flood control project.....	65		1
Miscellaneous		230	421
	65	230	422
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
<i>Expenditures not required for the current year</i>			
			5,000
			5,000
Total	575	415	5,607

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Professional and Technical Services Program	Accom- modation Program	Marine Program	Trans- portation and Other Engineering Program	Land Management and Development Program	Total
(1) Salaries and wages	22,783 22,236 <i>19,816</i>	31,266 30,269 <i>26,605</i>	85,012 82,814 <i>71,970</i>	8,347 7,278 <i>6,621</i>	1,500 658 <i>649</i>	3,737 3,270 <i>2,893</i>	152,645 146,525 <i>128,555</i>
(1) Other personnel costs	2,872 2,796 <i>2,492</i>	3,959 3,828 <i>3,431</i>	12,949 11,707 <i>10,280</i>	1,865 1,389 <i>1,327</i>	195 758 <i>690</i>	473 464 <i>416</i>	22,313 20,942 <i>18,636</i>
(2) Transportation and communications	1,805 1,806 <i>1,439</i>	2,670 1,909 <i>1,678</i>	3,753 5,460 <i>4,416</i>	313 364 <i>322</i>	738 265 <i>258</i>	502 265 <i>256</i>	9,781 10,069 <i>8,369</i>
(3) Information	25 13 <i>9</i>	5 13 <i>6</i>	635 566 <i>595</i>	34 115 <i>42</i>	25 37 <i>29</i>	144 32 <i>24</i>	868 776 <i>705</i>
(4) Professional and special services	2,304 2,702 <i>2,137</i>	2,260 3,098 <i>2,453</i>	67,194 59,763 <i>57,661</i>	1,559 3,475 <i>1,286</i>	1,194 8,180 <i>982</i>	1,273 2,562 <i>1,139</i>	75,784 79,780 <i>65,658</i>
(5) Rentals	551 684 <i>525</i>	147 112 <i>131</i>	187,172 169,523 <i>152,649</i>	130 123 <i>151</i>	1,067 91 <i>159</i>	252 74 <i>105</i>	189,319 170,607 <i>153,720</i>
(6) Purchased repair and upkeep	119 89 <i>71</i>	92 304 <i>71</i>	36,427 35,972 <i>36,664</i>	20,888 21,695 <i>9,944</i>	19,291 7,224 <i>13,517</i>	3,246 1,084 <i>773</i>	80,063 66,368 <i>61,040</i>
(7) Utilities, materials and supplies	1,157 735 <i>784</i>	955 691 <i>708</i>	75,209 71,149 <i>64,019</i>	3,479 2,151 <i>1,840</i>	629 884 <i>923</i>	1,283 600 <i>684</i>	82,712 76,210 <i>68,958</i>
(8) Construction and acquisition of land, buildings and equip- ment			245,472 249,163 <i>188,418</i>	16,582 13,979 <i>4,511</i>	12,577 14,017 <i>19,425</i>	10,261 7,850 <i>3,510</i>	284,892 285,009 <i>215,864</i>
(9) Construction and acquisition of machinery and equipment	429 177 <i>340</i>	1,652 1,205 <i>768</i>	25,811 8,344 <i>10,856</i>	977 1,605 <i>2,099</i>	19 362 <i>59</i>	406 96 <i>151</i>	29,294 11,789 <i>14,273</i>
(10) Grants, contributions and other transfer payments		30 5 <i>5</i>	300 5 <i>5</i>	245 410 <i>602</i>			575 415 <i>5,607</i>
(12) All other expenditures	35 18 <i>41</i>	15 42 <i>104</i>	3,116 793 <i>2,279</i>	11 175 <i>14</i>	2 4 <i>2</i>	5 3,237 <i>4,283</i>	3,184 4,265 <i>6,723</i>
(1-12) Total	32,080 31,256 <i>27,654</i>	43,051 41,476 <i>35,960</i>	743,050 695,254 <i>599,807</i>	54,430 52,759 <i>28,759</i>	37,237 32,480 <i>36,693</i>	21,582 19,534 <i>19,234</i>	931,430 872,755 <i>748,103</i>
(13) Less: receipts and revenues credited to the vote			92,345 63,957 <i>58,985</i>	1,500 384 <i>315</i>	4,435 384 <i>315</i>	300	99,580 64,34 <i>59,300</i>
Total net expenditures	32,080 31,256 <i>27,654</i>	43,051 41,476 <i>35,960</i>	650,705 631,297 <i>540,822</i>	52,930 52,759 <i>28,759</i>	32,802 32,096 <i>36,378</i>	21,282 19,534 <i>19,234</i>	832,850 808,41 <i>688,800</i>

Amounts in roman type are 1977-78 appropriations.
Amounts in **bold** face type are 1977-78 expenditures.
Amounts in *italic* type are 1976-77 expenditures.

Revenue

		1977-78	1976-77	
		\$	\$	
Comparative Summary				
Non-Tax Revenue—				
A	Return on investments	4,389,069 80	4,893,510 58*	
B	Refunds of previous year's expenditure	1,201,651 81	5,015,146 14	
C	Services and service fees	966,219 97	803,686 10	
D	Proceeds from sales	3,038,803 89	1,433,517 05*	
E	Privileges, licences and permits	12,716 12	4,088 00	
F	Miscellaneous	1,041,918 91	1,136,812 63*	
	Total	10,650,380 50	13,286,760 50*	
Details				
Region	Source of Revenue	Reason for Recovery	Amount	Total
A	Return on Investments		\$	\$
Atlantic	Electrical Reduction Co Ltd	Interest on Loan—Annual payment	156,863	
	Gulf Oil Canada Ltd	Interest on Loan—Annual payment	401,714	
	National Sea Products	Interest on Loan—Annual payment	15,544	
Capital	Ottawa Civil Service Recreation Association	Interest on Loan—Annual payment	238	
	Upper Ottawa Improvement Company	Interest on Loan—Annual payment	3,936	
Pacific	Eurocan Terminals	Interest on Loan—Annual payment	228,099	
General	Rent from properties		3,333,899	
	Sundry		248,777	4,389,070
B	Refunds of previous years' expenditures			
Atlantic	Electrical Reduction Co Ltd	Amortization of Loan—Annual payment	95,689	
	Gulf Oil Canada Ltd	Amortization of Loan—Annual payment	102,140	
	North Shore Leader (1973) Limited	Cancellation of cheque re land acquisition, Newcastle, N B	6,340	
Quebec	Newfoundland Government	Late Remittance—Firemen's salaries	16,033	
	A-1 Technical Elevators	Overpayment on elevator maintenance contract	11,581	
	Alpin Otis Elevators	Overpayment on elevator maintenance contract	30,542	
	L A Electric	Federal Court award for non-completion of contract	37,683	
	Boyd Philip	Refund of damage claims	21,717	
Capital	Place Victoria St Jacques	Overpayment on lease	6,956	
	Olympia & York	Recovery of steam charges	83,621	
	Canada Permanent Trust Co	Recovery of electricity and heating charges	29,862	
	Ontario Department of Highways	Recovery of maintenance and upkeep for Perley Bridge	5,749	
	Province of Ontario (½) Province of Quebec (½)	Recovery of maintenance and upkeep for MacDonald Cartier Bridge	26,906	
	National Arts Centre	Recovery of steam charges	50,787	
	Campeau Corporation	Recovery of escalations re Audit Report of Towers A and B	37,920	
Capital	Campeau Corporation	Recovery of escalations re Audit Report of Towers A and B	29,138	
Ontario	Upper Ottawa Improvements	Refund of Amortization of Loan	10,370	
	Cole Sherman & Associates	Reimbursement of expenditures re broken watermain at South Central MAPP	50,000	
Western	Argo Construction	Late completion assessment	103,777	
	Jones, Black & Company, Barristers & Solicitors re R V McNamara Construction Western Limited	Settlement re Drumheller Penitentiary	20,000	
	F F Slaney & Co Ltd	Recovery of overpayment	30,428	
	W C Kerr, Barrister & Solicitor re Committee of the Estate of Horace Smith Jackson	Settlement for land exchange re adjustment Jackson Estate & PWC on behalf of MOT	25,000	
	Schultz International Ltd	Recovery of overpayment	5,000	
	Manitoba Housing & Renewal Corporation	Adjustment of rentals	180,404	
	CAE Aircraft	Refund of portion of liability	16,810	
Pacific	Northland Shipping Co	Damage to wharf, Sandspit, B C	55,000	
	MacMillan Bloedel Ltd	Cost shared program Alulp Wharf, Port Alberni, B C	7,606	
Overseas	H M Foreign and Commonwealth Office, London, England	Return of Value Added Tax	7,003	
General	Sundry		97,590	1,201,652
C	Services and service fees			
	Earnings of floating plant		28,441	
	Earnings of graving docks, etc Champlain Graving Dock, Lauzon, Quebec		296,314	
	Lorne Graving Dock, Lauzon, Quebec		11,804	
	Esquimalt Graving Dock, B C		622,317	
	Selkirk Repair Slip, Manitoba		4,875	
	Sundry		2,469	966,220

Details—Concluded

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
D	Proceeds from sales			
	Sale of real estate		3,036,001	
	Sale of scrap or surplus materials and equipment		2,803	
				3,038,804
E	Privileges, licenses and permits			
	Ferry privileges		1,635	
	Rental of Water Lots		11,081	
				12,716
F	Miscellaneous			
H Q	George Kelk Ltd.	Refund of overpayment	9,959	
Atlantic	Newfoundland Government	Refund of firemen's salaries	204,892	
Quebec	W D Rourke	Forfeiture of security on contract	12,373	
Capital	Commission Scolaire Régionale	Interest on deferred rent	20,123	
	Portage View Investments Ltd	Interest on deferred rent	27,298	
	Sherman Music	Real estate taxes recovered	5,248	
Ontario	Canadian National Railway	Burlington Lift Bridge	51,432	
	Interprovincial Pipe Lines	Pipeline easement Joyceville	5,293	
Western	Northumberland General Company re Keen Industries Ltd ..	Damages to government property	15,449	
	Keen Industries Ltd	Damages to government property	30,900	
	City of Calgary	Reimbursement of flat rate settlement for "Fit-ups"	20,000	
Pacific	Robert Campbell Bridge	PWC—Fees for supervision	77,341	
	State of Alaska	Prince Rupert Ferry Terminal	39,526	
Overseas	Mustard Catering Ltd, London, England	Forfeit of part deposit on catering equipment	894	
	Sundry		521,191	
				1,041,919
	Total			10,650,381

* Amends reporting in the previous year's Public Accounts.

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Program—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
MARINE PROGRAM							
L28c Loans to Burgeo Leasing Limited in current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.		28,366	28,366	(5,222)		33,588	(4,873)

Appendix

Public Works Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1978

(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Accounts receivable	1,951,463	3,261,233	Working capital advance	1,951,463	3,261,233

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1978

(with comparative figures as at March 31, 1977)

	1978	1977		1978	1977
	\$	\$		\$	\$
PAYMENTS made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:			Labour	94,023	18,955
Agriculture	6,206,990	10,382,873	Lakehead Harbour Commission		10
Anti-Inflation Board	35,542	198,455	Library of Parliament	6,181	13,559
Atlantic Pilotage Authority		2,638	Loto Canada Inc		6,821
Atomic Energy Control Board	12,378	29,249	Manpower and Immigration	1,311,159	1,850,809
Atomic Energy of Canada Limited	44,249	7,624	Medical Research Council	294	6,913
Auditor General, Office of the	16,611	32,536	Ministry of State for Science and Technology	12,949	22,891
Bank of Canada		3,000	Ministry of State for Urban Affairs	18,205	25,502
Canada Pension Plan	76,093	146,016	National Arts Centre	265,188	155,442
Canadian Broadcasting Corporation	188,496	40,960	National Capital Commission	3,496,593	363,880
Canadian Corps of Commissionaires		1,729	National Defence	1,257,233	1,098,540
Canadian Dairy Commission	5,851	2,555	National Energy Board	32,669	58,106
Canadian Grain Commission	81,745	77,450	National Film Board	134,267	132,695
Canadian Intergovernmental Conference Secretariat	3,054	12,097	National Harbours Board	85,211	187,045
Canadian International Development Agency	16,884	79,622	National Health and Welfare	7,021,350	4,066,511
Canadian International Grain Institute	3,867	2,123	National Library	89,020	230,124
Canadian Labour Relations Board		1,347	National Museums of Canada	424,918	246,677
Canadian National Railways—Telecommunications	3,000		National Parole Board	98,737	54,371
Canadian Penitentiary Service	42,060,291	24,014,824	National Research Council	410,788	1,633,464
Canadian Radio-Television and Telecommunication Commission	4,657	65,041	National Revenue—Customs and Excise	1,559,652	972,308
Canadian Transport Commission	3,742	22,017	National Revenue—Taxation	672,980	536,327
Central Mortgage and Housing Corporation	43,004	7,867	Northern Canada Power Commission	511	301
Chief Electoral Officer, Office of the	15,125	3,348	Northwest Territories Government		12,383
Commissioner of Official Languages	1,380	1,008	Oshawa Harbours Commission	1,215	99,581
Communications	568,857	1,736,181	Passport Office	7,455	20,188
Community Correctional Centre	20,887	10,413	Post Office	4,362,988	4,758,927
Consumer and Corporate Affairs	264,397	238,956	Public Archives	477,398	298,988
Crown Assets Disposal Corporation	7,968	5,777	Privy Council Office	67,136	65,221
Defence Construction (1951) Limited	10,077	3,969	Public Service Commission	411,828	541,971
Economic Council of Canada	3,696	21,249	Public Service Staff Relations Board	27,657	89,763
Energy, Mines and Resources	1,281,765	1,349,538	Regional Economic Expansion	277,197	180,808
Environment	45,329,371	49,450,104	Representation Commissioner, Office of the		5,382
Export Development Corporation		261	Royal Canadian Mint	50,649	68,141
External Affairs	438,073	356,476	Royal Canadian Mounted Police	29,518,132	16,746,417
Farm Credit Corporation	1,035	2,740	Secretary of State of Canada	222,165	291,512
Federal Court of Canada	56,793	14,198	Senate	3,597	15,592
Finance	95,036	202,499	Science Council of Canada	115	1,038
Hamilton Harbours Commission	48,635		Solicitor General Secretariat	10,130	54,516
House of Commons	305,987	46,612	Sports Canada		281
Immigration Appeal Board	3,198	7,724	Statistics Canada	130,163	508,983
Indian and Northern Affairs	48,975,303	45,980,961	Supply and Services	1,815,185	1,887,648
Industry, Trade and Commerce	133,365	166,980	Tariff Board	132	5,925
Information Canada		5,724	Task Force on Canadian Unity	9,563	
Insurance	1,704	8,768	Telegraph Canada	2,665	52
Justice	95,938	76,327	Transport	40,639,787	24,716,200
			Treasury Board	337,994	111,067
			Unemployment Insurance Commission	916,413	870,027
			United States, Government of, (Shakawak)	855,491	
			Veterans Affairs	2,706,206	3,368,090
			Yukon Territory Government	8,901	616,541
			Miscellaneous	19,941	11,417
			Total	246,337,075	201,847,746

A balance of \$1,951,463.42 remained outstanding in the working capital advance as at the close of the 1977-78 fiscal year.

Appendix—Concluded

Public Works Working Capital Advance—Concluded

ANALYSIS OF BALANCE OUTSTANDING IN THE WORKING CAPITAL ADVANCE AT THE CLOSE OF 1977-78

Name of Client	Client had no funds	Journal Vouchers not processed	Other	Total
	\$	\$	\$	\$
Agriculture		1,479 10	11,100 86	12,579 96
Atomic Energy of Canada Limited			7,150 95	7,150 95
Canada Pension Plan			(50 00)	(50 00)
Canadian Broadcasting Corporation			14,274 67	14,274 67
Canadian Dairy Commission			(149 00)	(149 00)
Canadian Grain Commission			3,000 00	3,000 00
Canadian Intergovernmental Conference Secretariat			312 40	312 40
Canadian International Development Agency			184 30	184 30
Canadian National Railways—Telecommunications			523 00	523 00
Canadian Penitentiary Service			173,777 30	173,777 30
Canadian Radio-Television and Telecommunications Commission			371 00	371 00
Canadian Transport Commission			38 00	38 00
Central Mortgage and Housing Corporation			(149 24)	(149 24)
Commissioner of Official Languages			565 00	565 00
Communications			250 96	250 96
Community Correctional Centre			50,433 29	50,433 29
Consumer and Corporate Affairs			30 36	30 36
Economic Council of Canada			7,528 92	7,528 92
Energy, Mines and Resources			14,637 40	14,861 13
Environment		223 73	683 43	683 43
External Affairs			930 00	930 00
Farm Credit Corporation			167 00	167 00
Federal Court of Canada			283 77	10,473 77
Finance		10,190 00	4,304 98	4,304 98
Hamilton Harbours Commission			122 00	122 00
House of Commons			355,297 33	873,585 07
Indian and Northern Affairs	515,793 46	2,494 28	8,436 35	8,436 35
Industry, Trade and Commerce		697 66	2,116 02	2,813 68
Justice	383 14		383 14	383 14
Labour		5,562 08	2,126 75	7,688 83
Manpower and Immigration			91,181 87	91,181 87
National Arts Centre			352,150 02	352,150 02
National Capital Commission		6,099 13	1,105 28	7,204 41
National Defence		11,676 01		11,676 01
National Film Board			(3,619 38)	(3,619 38)
National Harbours Board			(316 28)	(316 28)
National Health and Welfare			226 50	226 50
National Library			11,437 97	84,628 07
National Museums of Canada	69,739 10	3,451 00	2,789 50	2,789 50
National Parole Board			(1,107 20)	(1,107 20)
National Research Council			(2,740 45)	(2,740 45)
National Revenue—Customs and Excise			(1,433 41)	(1,433 41)
National Revenue—Taxation			7,272 19	8,393 07
Post Office			(1,977 47)	(1,977 47)
Public Archives		3,696 48		3,696 48
Public Service Commission			291 81	291 81
Regional Economic Expansion			345 25	345 25
Representation Commissioner, Office of the			385 83	385 83
Royal Canadian Mint			43,219 84	50,957 71
Royal Canadian Mounted Police	3,985 40	3,752 47	2,980 12	13,643 67
Secretary of State of Canada	1,966 93	8,696 62	463 04	682 75
Solicitor General		219 71	388 08	388 08
Statistics Canada			76,280 89	94,887 39
Supply and Services			(1,800 00)	(1,800 00)
Task Force on Canadian Unity			(30,664 02)	(30,664 02)
Transport			(45 49)	(45 49)
Treasury Board		1,111 80	2,276 53	3,388 33
Unemployment Insurance Commission			73,863 63	73,863 63
United States, Government of (Shakawak)			(169 63)	(169 63)
Veterans Affairs			1,718 95	1,718 95
Yukon Territory Government			(2,791 29)	(2,791 29)
Miscellaneous				
Total	591,868 03	79,077 45	1,280,517 94	1,951,463 42

SECTION 21

1977-78 PUBLIC ACCOUNTS

Regional Economic Expansion

Department Cape Breton Development Corporation

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	21.4
Total cost of programs	21.5
Programs by activity	21.5
Grants, contributions and other transfer payments	21.5
Net expenditure by program and standard object	21.6
Revenue	21.6
Non-budgetary appropriations and net payments for loans, investments and advances	21.7
Appendix	21.8

REGIONAL ECONOMIC EXPANSION

Department

Objective

- To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures	\$ 61,548,000 00			
1a To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 3, 1977, to reimburse the Prairie Farm Rehabilitation Stores Working Capital Advance Account, established by Vote 539, Appropriation Act No. 3, 1953, in the amount of \$2,404 for the value of stores which have become obsolete, unserviceable, lost or destroyed	1 00			
1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$4,708,389 95	1 00			
	61,548,002 00	56,797,348 34	4,750,653 66	50,799,105 68
5 Capital expenditures and authority to make expenditures on works, land, build- ings and equipment on other than Federal property for community infrastruc- ture and on projects for the benefit of Indians and non- Indians	\$ 14,009,000 00			
5a To authorize the transfer of \$2,979,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
5b To authorize the transfer of \$999,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	3,979,998 00			
	17,989,000 00	16,858,460 61	1,130,539 39	10,249,931 78
10 The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agree- ments entered into, with the approval of the Governor in Council between Canada and the provinces; and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements	\$ 464,148,000 00			
Less: transfer to Vote 5	3,979,998 00			
	460,168,002 00	435,364,876 92	24,803,125 08	378,215,036 42
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Loan guarantee payments under the Regional Development Incentives Act	4,443,780 00	4,443,780 00		
Stat. Contributions to employee benefit plans	4,843,999 92	4,843,999 92		4,280,000 00
Stat. Refunds of amounts credited to revenue in previous years	27,964 11	27,964 11		101,560 66
Expenditures from appropriations not required for 1977-78	549,042,747 87	518,358,429 74	30,684,318 13	443,667,934 38
Cape Breton Development Corporation				
25 Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	\$ 3,798,000 00			
25a To authorize the transfer of \$3,000,000 from Regional Economic Expansion Vote 30, Appropriation Act No. 3, 1977, for the purposes of this Vote and to provide a further amount of	7,678,000 00			
Transfer from Vote 30	3,000,000 00			
	14,476,000 00	14,476,000 00		20,500,000 00
30 Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act	\$ 10,340,000 00			
Less: transfer to Vote 25	3,000,000 00			
	7,340,000 00	7,340,000 00		4,785,000 00
31a Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and mainte- nance of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and notwithstanding section 31(2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1977-78 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty	21,976,000 00 43,792,000 00	21,976,000 00 43,792,000 00		26,340,000 00 51,625,000 00
Total	592,834,747 87	562,150,429 74	30,684,318 13	495,292,934 38

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department	1977-78	518,358	53,937 ⁽¹⁾	3,896	468,317
	1976-77	443,668	44,313 ⁽²⁾	4,162	403,517
Cape Breton Development Corporation	1977-78	43,792			43,792
	1976-77	51,625			51,625
Total	1977-78	562,150	53,937	3,896	512,109
	1976-77	495,293	44,313	4,162	455,142

⁽¹⁾ Includes return on investments of \$39,396.⁽²⁾ Includes return on investments of \$32,849.**Programs by Activity**

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Planning and administration	42,922	38,329	527	351			43,449	38,680
Development opportunity initiatives	4,444	4,444			302,608	297,719	302,608	297,719
Industrial incentives	18,676	18,518			78,165	63,253	82,609	67,697
Other programs			17,462	16,507	79,395	74,393	115,533	109,418
Contributions to employee benefit plans	4,844	4,844					4,844	4,844
	70,886	66,135	17,989	16,858	460,168	435,365	549,043	518,358
Less: receipts credited to revenue	54,546	53,937					54,546	53,937
Add: services provided by other departments	3,896	3,896					3,896	3,896
Total cost of program	20,236	16,094	17,989	16,858	460,168	435,365	498,393	468,317
Cape Breton Development Corporation								
Rationalization of the coal industry							36,452	36,452
Economic expansion							7,340	7,340
Total cost of program							43,792	43,792*

* See financial statement in Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Grants to assist various organizations associated with the promotion and development of regional economic expansion	58	3	513
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs			
Development opportunity initiatives	302,608	297,719	196,253
Industrial incentives	78,165	63,253	81,753
Social adjustment and rural economic development	79,337	74,390	99,696
Total	460,168	435,365	378,215

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	40,307 38,659 <i>35,035</i>		40,307 38,659 <i>35,035</i>
(1) Other personnel costs	4,916 5,045 <i>4,308</i>		4,916 5,045 <i>4,308</i>
(2) Transportation and communica- tions	5,206 5,030 <i>4,187</i>		5,206 5,030 <i>4,187</i>
(3) Information	1,881 1,643 <i>1,143</i>		1,881 1,643 <i>1,143</i>
(4) Professional and special services ..	8,782 6,300 <i>6,290</i>		8,782 6,300 <i>6,290</i>
(5) Rentals	1,424 1,200 <i>991</i>		1,424 1,200 <i>991</i>
(6) Purchased repair and upkeep	740 606 <i>523</i>		740 606 <i>523</i>
(7) Utilities, materials and supplies	3,925 4,151 <i>3,902</i>		3,925 4,151 <i>3,902</i>
(8) Construction and acquisition of land, buildings and equipment ..	15,708 13,765 <i>7,960</i>		15,708 13,765 <i>7,960</i>
(9) Construction and acquisition of machinery and equipment	1,406 1,826 <i>964</i>		1,406 1,826 <i>964</i>
(10) Grants, contributions and other transfer payments	460,168 435,365 <i>378,215</i>		460,168 435,365 <i>378,215</i>
(12) All other expenditures	4,580 4,768 <i>150</i>	43,792 43,792 <i>51,625</i>	48,372 48,560 <i>51,775</i>
Total net expenditures	549,043 518,358 <i>443,668</i>	43,792 43,792 <i>51,625</i>	592,835 562,150 <i>495,293</i>

Amounts in roman type 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	39,396,463 24	32,849,341 62
B Refunds of previous years' expenditure	6,428,215 90	5,105,840 75
C Services and service fees	1,931,582 02	1,856,751 07
D Proceeds from sales	404,557 67	309,362 88
E Privileges, licences and permits	3,083,743 55	2,344,077 56
F Miscellaneous	2,691,950 96	1,847,473 20
Total.....	53,936,513 34	44,312,847 08
		1977-78
Details		
Non-Tax Revenue—		
A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland \$6,745,- 113; Nova Scotia \$3,848,987; New Brunswick \$3,448,600; Prince Edward Island Comprehensive Development Plan \$987,516; Atlantic Development Board carry over projects: Newfoundland \$105,742; Nova Scotia \$377,419; Prince Edward Island \$2,343; New Brunswick \$80,930; South Saskatchewan River project \$661,370; interest on sale of irrigated land \$24,724; Agriculture Service Centres \$990,- 064; Newfoundland and Labrador Development Corporation Limited \$1,024,284; Mainland Investments Limited \$349,930; Special Area Agreements: Newfoundland \$5,209,833; Nova Scotia \$2,258,360; New Brunswick \$3,632,984; Quebec \$8,918,538; Alberta \$377,289; and Manitoba \$352,437	39,396,463	
B Refunds of previous years' expenditure: ARDA agreements \$476,916; FRED agreements \$263,243; Special Areas agreements \$70,488; Industrial Incentives \$992,839; General Development agreements \$3,770,237; PEI Comprehensive Development Plan \$636,504; gasoline tax \$225; pay cheques \$5,261; other \$212,503	6,428,216	
C Services and service fees: breeding fees \$1,349,582; manpower and other services \$372,080; water charges \$103,727; sundry rentals \$5,275; inoculation \$37,939; loan guarantees \$61,699; sundry services \$1,280	1,931,582	
D Proceeds from sales: sale of land \$89,098; sale of livestock and produce \$256,653; sundries \$58,807	404,558	
E Privileges, licences and permits: house rentals \$58,317; land rentals \$5,859; community pasture fees \$2,920,543; surface leases \$98,807; grazing permits \$217	3,083,743	
F Miscellaneous revenue: ARDA projects \$2,569,512; Newstart \$82,034; other \$40,405	2,691,951	
Total	53,936,513	

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Department							
L15	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized, pursuant to Regional Economic Expansion Vote 10, Main Estimates, 1978-79						
	10,373,000		10,373,000	6,376,227	3,996,773		25,027,647
L20	Loans to Newfoundland and Labrador Development Corporation Limited subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into, pursuant to Regional Economic Expansion, Vote L25 Appropriation Act No. 4, 1973						
	2,000,000		2,000,000		2,000,000		1,500,000
L12d	To authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years:						
	(a) to which shall be charged advances made for the purpose of financing the recoverable portion of the costs of projects constructed by the Department on behalf of a province or a municipality and						
	(b) to which shall be credited any amounts repaid by a province or a municipality in respect of the advances referred to in paragraph (a);						
	the amount outstanding at any time under this authority not to exceed \$1,500,000						
		1,219,108	1,219,108	77,558		1,141,550	(79,929)
Total	12,373,000	1,219,108	13,592,108	6,453,785	5,996,773	1,141,550	26,447,718

Appendix

**Prairie Farm Rehabilitation
Administration Stores Account**

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures for preceding year)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventory at cost	329,610	244,285	Accounts payable		7,995
Cost of surplus stores disposed of through Crown Assets Disposal Corporation	2,130		Working capital advance (Authorized 335,000)	331,740	234,609
			Overage from 1974-75 to be transferred to non-tax revenue		1,681
	331,740	244,285		331,740	244,285

STATEMENT OF PROFITS AND LOSS FOR THE
YEAR ENDED MARCH 31, 1978
(with comparative figures for preceding year)

	1978	1977
	\$	\$
Sales	329,821	379,105
Cost of sales—		
Inventory at beginning of year	241,881	287,628
Purchases during the year	416,267	334,081
Stock overage 1974-75		1,681
Stock overage 1977-78	1,283	
	659,431	623,390
Physical inventory at end of the year	329,610	241,881
Shortages pending write-off		2,404
	329,610	244,285
	329,821	379,105
Net profit or loss (–) for the year	nil	nil

INVENTORY RECONCILIATION STATEMENT
FOR THE YEAR ENDED MARCH 31, 1978

	1978
	\$
Inventory at beginning of the year	241,881
Cost incurred during the year	416,267
Stock overage 1977-78	1,283
	659,431
Sales	329,821
Inventory at end of year	329,610

SECTION 22

**1977-78
PUBLIC ACCOUNTS**

Science and Technology

**Ministry of State
National Research Council of Canada
Science Council of Canada**

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	22.4
Total cost of programs	22.5
Programs by activity	22.6
Grants, contributions and other transfer payments	22.7
Net expenditure by program and standard object	22.8
Revenue	22.9
Appendix	22.10

SCIENCE AND TECHNOLOGY

Ministry of State

Objective

- To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

- To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

- To facilitate the use of scientific and technical information by the government and people of Canada.

SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM

- To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
Ministry of State					
1	Program expenditures, the grant listed in the Estimates and contributions	5,667,000 00	5,369,316 02	297,683 98	4,414,418 42
Stat.	Minister's salary and motor car allowance	10,083 26	10,083 26		11,977 69
Stat.	Contributions to employee benefit plans	490,000 00	490,000 00		409,000 00*
		6,167,083 26	5,869,399 28	297,683 98	4,835,396 11
National Research Council of Canada					
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM					
5	Operating expenditures and authority to spend revenue received by the Council through the conduct of its operations	\$ 93,560,000 00			
	5b	100,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects	16,000 00			
		93,676,000 00			
	Less: transfer to Vote 10	1,000,000 00			
		92,676,000 00	90,302,666 52	2,373,333 48	76,540,953 92
10	Capital expenditures	\$ 29,496,000 00			
	10a To authorize the transfer of \$1,000,000 from Science and Technology Vote 5, and \$850,000 from Science and Technology Vote 15, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
	10b	1,500,000 00			
	Transfer from Vote 5	1,000,000 00			
	Transfer from Vote 15	850,000 00			
		32,846,001 00	32,713,971 46	132,029 54	28,509,898 21
15	Contributions and authority to make commitments for the current fiscal year for assistance towards research in industry of \$19,600,000	\$ 25,753,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	71,632 00			
		25,824,632 00			
	Less: transfer to Vote 10	850,000 00			
		24,974,632 00	24,581,542 40	393,089 60	26,255,447 88
20	Payment to Canadian Patents and Development Limited	250,000 00	250,000 00		250,000 00
Stat.	Contributions to employee benefit plans	7,158,000 00	7,158,000 00		5,971,000 00*
		157,904,633 00	155,006,180 38	2,898,452 62	137,527,300 01
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM					
25	Program expenditures and authority to spend revenue received by the Council through the conduct of its operations	\$ 11,365,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects	18,000 00			
		11,383,000 00	10,549,997 32	833,002 68	9,335,463 19
Stat.	Contributions to employee benefit plans	563,000 00	563,000 00		468,000 00
		11,946,000 00	11,112,997 32	833,002 68	9,803,463 19
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM					
30	Operating expenditures	1,547,000 00	1,491,640 78	55,359 22	1,250,098 16
35	The grants listed in the Estimates and contributions	97,690,000 00	97,689,946 62	53 38	86,062,998 74*
Stat.	Contributions to employee benefit plans	122,000 00	122,000 00		104,000 00
		99,359,000 00	99,303,587 40	55,412 60	87,417,096 90
		269,209,633 00	265,422,765 10	3,786,867 90	234,747,860 10
Science Council of Canada					
40	Program expenditures	2,234,000 00	2,164,269 01	69,730 99	1,940,745 11
Stat.	Contributions to employee benefit plans	163,000 00	163,000 00		141,000 00*
		2,397,000 00	2,327,269 01	69,730 99	2,081,745 11
	Total	277,773,716 26	273,619,433 39	4,154,282 87	241,665,001 32

* Amends reporting in the previous year's Public Accounts.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Ministry of State	1977-78	5,869	11	484		6,342
	1976-77	4,835	4	496		5,327
National Research Council of Canada						
ENGINEERING AND NATURAL SCIENCES RESEARCH	1977-78	155,006	131	2,809	6,117	163,801
	1976-77	137,527*	14	2,501	5,388	145,402
SCIENTIFIC AND TECHNICAL INFORMATION	1977-78	11,113	1	193	1,096	12,401
	1976-77	9,804	26	195	1,017	10,990
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH	1977-78	99,304	233	35	35	99,141
	1976-77	87,417*	265	40	20	87,212
Total National Research Council of Canada	1977-78	265,423	365	3,037	7,248	275,343
	1976-77	234,748	305	2,736	6,425	243,604
Science Council of Canada	1977-78	2,327	8	160		2,479
	1976-77	2,082	4	151		2,229
Grand total	1977-78	273,619	384	3,681	7,248	284,164
	1976-77	241,665	313	3,383	6,425	251,160

*Amends reporting in the previous year's Public Accounts.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Policy development	3,153	2,928	7	2	348	344	3,508	3,274
Policy development support	859	806	115	116			974	922
Administration	1,190	1,179	4	3	1	1	1,195	1,183
Contributions to employee benefit plans	490	490					490	490
	5,692	5,403	126	121	349	345	6,167	5,869
<i>Less: receipts credited to revenue</i>		11						11
<i>Add: services provided by other departments</i>	484	484					484	484
Total cost of program	6,176	5,876	126	121	349	345	6,651	6,342
National Research Council of Canada								
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	18,853	18,150	613	626			19,466	18,776
Research in long-term problems of national concern	22,274	18,146	1,525	1,176			23,799	19,322
Research in direct support of industrial innovation and development	17,997	22,301	27,879	28,689	16,035	15,644	61,911	66,634
Research to provide technological support of social objectives	10,114	6,691	1,180	563			11,294	7,254
National facilities	9,496	6,836	588	499	9,118	9,118	19,202	16,453
Research and services related to standards	7,233	6,462	764	681	72	69	8,069	7,212
Administrative and special support services	10,659	16,820	297	480			10,956	17,300
Contributions to employee benefit plans	7,158	7,158					7,158	7,158
	103,784	102,564	32,846	32,714	25,225	24,831	161,855	160,109
<i>Less: receipts and revenues credited to the vote</i>	3,950	5,103					3,950	5,103
	99,834	97,461	32,846	32,714	25,225	24,831	157,905	155,006
<i>Less: receipts credited to revenue</i>	50	131					50	131
<i>Add: services provided by other departments</i>	2,809	2,809					2,809	2,809
accommodation provided by this agency	6,117	6,117					6,117	6,117
Total cost of program	108,710	106,256	32,846	32,714	25,225	24,831	166,781	163,801
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	11,475	11,455	91	78			11,566	11,533
Network implementation	298	118	10				308	118
Research and development	989	476					989	476
Contributions to employee benefit plans	563	563					563	563
	13,325	12,612	101	78			13,426	12,690
<i>Less: receipts and revenues credited to the vote</i>	1,480	1,577					1,480	1,577
	11,845	11,035	101	78			11,946	11,113
<i>Less: receipts credited to revenue</i>	1	1					1	1
<i>Add: services provided by other departments</i>	193	193					193	193
accommodation provided by this agency	1,096	1,096					1,096	1,096
Total cost of program	13,133	12,323	101	78			13,234	12,401
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM								
Peer adjudicated grants					74,851	75,886	74,851	75,886
Developmental grants and contributions					9,386	8,680	9,386	8,680
Highly qualified manpower training and development					12,224	11,767	12,224	11,767
National and international activities					1,229	1,357	1,229	1,357
Administration	1,541	1,487	6	5			1,547	1,492
Contributions to employee benefit plans	122	122					122	122
	1,663	1,609	6	5	97,690	97,690	99,359	99,304
<i>Less: receipts credited to revenue</i>					225	233		233
<i>Add: services provided by other departments</i>	35	35					35	35
accommodation provided by this agency	35	35					35	35
Total cost of program	1,733	1,679	6	5	97,465	97,457	99,204	99,141
Science Council of Canada								
Operations	2,392	2,322	5	5			2,397	2,327
<i>Less: receipts credited to revenue</i>		8						8
<i>Add: services provided by other departments</i>	180	160					180	160
Total cost of program	2,572	2,474	5	5			2,577	2,479

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Ministry of State			
GRANTS			
<i>Administration</i>			
Grant to the Canadian Science Writer's Association	1	1	1
	<i>1</i>	<i>1</i>	<i>1</i>
CONTRIBUTIONS			
<i>Policy development</i>			
Contribution toward the support of the International Institute for Applied Systems Analysis	291	288	250
Contribution toward the support of the Commonwealth Science Council	37	36	32
Contribution to the Institute for research on Public Policy in support of the Canadian Committee for the International Institute for Applied Systems Analysis	20	20	20
	<i>348</i>	<i>344</i>	<i>302</i>
Total	349	345	303
National Research Council of Canada			
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM			
CONTRIBUTIONS			
<i>Research in direct support of industrial innovation and development</i>			
Assistance toward research in industry	15,785	15,394	14,518
Payment to the Canadian Patents and Development Limited	250	250	250*
	<i>16,035</i>	<i>15,644</i>	<i>14,768</i>
<i>National facilities</i>			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,056	2,056	4,957
Contribution to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	7,062	7,062	6,780
	<i>9,118</i>	<i>9,118</i>	<i>11,737</i>
<i>Research and Services Related to Standards</i>			
Summer Job Corps Program	72	69	
	<i>72</i>	<i>69</i>	
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM			
GRANTS			
Scholarships and grants in aid of research	97,690	97,690	86,063
	<i>97,690</i>	<i>97,690</i>	<i>86,063</i>
	<i>122,915</i>	<i>122,521</i>	<i>112,568</i>
Grand total	123,264	122,866	112,871

* Amends reporting in the previous years' Public Accounts.

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Ministry of State	Engineering and Natural Sciences Research Program	Scientific and Technical Information Program	Scholarships and Grants in Aid of Research Program	Total National Research Council of Canada	Science Council of Canada	Total
(1) Salaries and wages	3,600 3,513 <i>3,160</i>	59,547 59,366 <i>54,201</i>	4,700 4,710 <i>4,172</i>	1,013 982 <i>799</i>	65,260 65,058 <i>59,172</i>	1,360 1,247 <i>1,205</i>	70,220 69,818 <i>63,537</i>
(1) Other personnel costs	749 555 <i>464</i>	7,298 7,302 <i>6,087</i>	565 567 <i>470</i>	122 122 <i>104</i>	7,985 7,991 <i>6,661</i>	163 163 <i>141</i>	8,897 8,709 <i>7,266</i>
(2) Transportation and communications	255 281 <i>166</i>	2,868 3,273 <i>2,653</i>	265 219 <i>185</i>	275 271 <i>235</i>	3,408 3,763 <i>3,073</i>	186 233 <i>218</i>	3,849 4,277 <i>3,457</i>
(3) Information	89 65 <i>63</i>	901 867 <i>556</i>	1,842 1,711 <i>1,584</i>	50 121 <i>101</i>	2,793 2,699 <i>2,241</i>	100 158 <i>131</i>	2,982 2,922 <i>2,435</i>
(4) Professional and special services	750 730 <i>443</i>	14,276 14,981 <i>8,378</i>	3,240 2,698 <i>2,316</i>	158 85 <i>81</i>	17,674 17,764 <i>10,775</i>	503 422 <i>277</i>	18,927 18,916 <i>11,495</i>
(5) Rentals	95 91 <i>54</i>	1,379 1,256 <i>1,270</i>	165 106 <i>122</i>	37 20 <i>14</i>	1,581 1,382 <i>1,406</i>	11 27 <i>17</i>	1,687 1,500 <i>1,477</i>
(6) Purchased repair and upkeep	53 40 <i>48</i>	1,218 1,400 <i>1,179</i>	25 51 <i>55</i>	2 2 <i>4</i>	1,245 1,453 <i>1,238</i>	17 5 <i>8</i>	1,315 1,498 <i>1,294</i>
(7) Utilities, materials and supplies	101 128 <i>102</i>	15,779 15,087 <i>13,305</i>	2,498 2,566 <i>1,985</i>	5 5 <i>5</i>	18,282 17,658 <i>15,295</i>	50 66 <i>64</i>	18,433 17,852 <i>15,461</i>
(8) Construction and acquisition of land, buildings and equipment		3,518 676 <i>2,892</i>	36 4 <i>47</i>		3,554 680 <i>2,942</i>		3,554 680 <i>2,942</i>
(9) Construction and acquisition of machinery and equipment	126 121 <i>31</i>	29,328 30,459 <i>24,760</i>	65 58 <i>188</i>	6 5 <i>6</i>	29,399 30,522 <i>24,954</i>	5 5 <i>18</i>	29,530 30,648 <i>25,003</i>
(10) Grants, contributions and other transfer payments	349 345 <i>303</i>	24,975*** 25,411* <i>27,016***</i>		97,690 97,690 <i>86,063**</i>	122,665 123,101 <i>113,079**</i>		123,014 123,446 <i>113,382</i>
(12) All other expenditures.....		768 31 <i>44**</i>	25 1 <i>18</i>	1 1 <i>2</i>	794 32 <i>64</i>	2 1 <i>3</i>	796 33 <i>68</i>
(1-12) Total	6,167 5,869 <i>4,835</i>	161,855 160,109 <i>142,341</i>	13,426 12,690 <i>11,142</i>	99,359 99,304 <i>87,417</i>	274,640 272,103 <i>240,900</i>	2,397 2,327 <i>2,082</i>	283,204 280,299 <i>247,817</i>
(13) Less: receipts and revenues credited to the vote		3,950 5,103 <i>4,814</i>	1,480 1,577 <i>1,338</i>		5,430 6,680 <i>6,152</i>		5,430 6,680 <i>6,152</i>
Total net expenditures.....	6,167 5,869 <i>4,835</i>	157,905 155,006 <i>137,527</i>	11,946 11,113 <i>9,804</i>	99,359 99,304 <i>87,417</i>	269,210 265,423 <i>234,748</i>	2,397 2,327 <i>2,082</i>	277,774 273,619 <i>241,665</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in bold face type are 1977-78 expenditures.

Amounts in italic type are 1976-77 expenditures.

*Includes amount charged to vote 5 for grants in lieu of taxes: \$580 in 1977-78; \$511 in 1976-77.

** Amends reporting in the previous year's Public Accounts.

*** Does not include payment to Canadian Patents and Development Limited of \$250 which is included in standard object 12.

Revenue

	1977-78	1976-77
	\$	\$
Ministry of State		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	10,706 56	4,496 09
	1977-78	1976-77
	\$	\$

National Research Council of Canada

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	329,693 98	301,360 45
B Miscellaneous	35,553 00	3,913 81
Total	365,246 98	305,274 26
	1977-78	

Details		
Non-Tax Revenue—		
A Refunds of previous year's expenditure:		
Repayments of unexpended balances of grants	232,505	
Repayments for goods and services not provided and other miscellaneous refunds	97,189	329,694
B Miscellaneous		35,553
Total		365,247
	1977-78	1976-77
	\$	\$

Science Council of Canada

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,105 86	567 94
B Proceeds from sales	6,513 18	3,244 30
Total	7,619 04	3,812 24
	1977-78	

Details		
Non-Tax Revenue—		
A Refunds of previous year's expenditure		1,106
B Proceeds from sales: sale of government publications		6,513
Total		7,619

Appendix

Science Council of Canada

(Established by the Science Council of Canada Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 5, 1978

SCIENCE COUNCIL OF CANADA
AND

THE HONOURABLE J. J. BUCHANAN, P.C., M.P.,
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA, ONTARIO.

I have examined the statement of expenses of the Science Council of Canada for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operation of the Council for the year ended March 31, 1978 in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF EXPENSES FOR THE YEAR
ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Administration		
Salaries and employee benefits	1,422,437	1,349,693
Professional and special services	427,859	285,100
Travel and removal	148,551	153,055
Publication of reports and studies	136,157	127,883
Accommodation	139,147	122,215
Office stationery and supplies	66,389	63,677
Communications	78,154	61,461
Office furniture and equipment	5,022	18,450
Rental of office equipment	26,401	16,543
Repair of office furniture and equipment	5,261	7,824
Miscellaneous	31,538	9,359
Total Expenses	2,486,916	2,215,260
Total expenses provided for by:		
Parliamentary Appropriations		
Science and Technology Vote 40	2,164,269	1,940,745
Statutory—Contributions to employee benefit plans	163,000	124,000
Government departments which provided services without charge	159,647	150,515
	2,486,916	2,215,260

The accompanying note is an integral part of the financial statement.

Certified correct:

R. VOYER
*Director of Research
and Administration*

Approved:

J. KATES
Chairman

Note to Financial Statement March 31, 1978

1. Objective and accounting policies

The objective of the Science Council is to assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

The amounts required to finance the transactions of the Council are provided for by lapsing parliamentary appropriation and are recorded as expenditures in the accounts of Canada.

Administrative expenses are recorded on a cash basis modified to include payments in April relating to work performed, goods received or services rendered prior to March 31, which basis is consistent with that used by departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in the statement.

Purchases of furniture and equipment are expensed in the year of acquisition.

SECTION 23

1977-78 PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	23.4
Total cost of programs	23.7
Programs by activity	23.8
Grants, contributions and other transfer payments	23.11
Net expenditure by program and standard object	23.14
Revenue	23.16
Non-budgetary appropriations and net payments for loans, investments and advances	23.17
Appendices	23.18

SECRETARY OF STATE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall executive and policy direction and central support services.

BILINGUALISM DEVELOPMENT PROGRAM

- To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

ARTS AND CULTURE PROGRAM

- To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency cooperation in the achievement of these objectives.

EDUCATION SUPPORT PROGRAM

- To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

TRANSLATION PROGRAM

- To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

CITIZENSHIP PROGRAM

- To promote and assist the development of effective Canadian Citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

Canada Council

Objectives

- To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.
- To support the creation and production of all forms of art and to facilitate public access to the arts.

- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objectives

- Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.
- To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

- To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives**Objectives**

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming operational and advisory service to government departments and agencies.
- To provide operational microfilm service to government departments and agencies on a cost recovery basis.

Public Service Commission**Objectives**

- To ensure that the Public Service of Canada is staffed according to merit, with fairness and without discrimination on grounds of sex, race, national origin, colour, religion, marital status or age.
- To provide, in response to departmental and agency demands, development and training courses, including specialized language training, and related consultative services.

Representation Commissioner**Objective**

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures	\$ 10,902,000 00			
1a	1,765,000 00			
1b To extend the purposes of Secretary of State Vote 1, Appropriation Act No. 3, 1977, to authorize payment of preliminary expenses of the Social Sciences and Humanities Research Council incurred prior to proclamation of the Government Organization (Scientific Activities) Act, 1976	1 00			
	12,667,001 00	12,245,366 09	421,634 91	9,046,702 22
Stat. Secretary of State—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	873,000 00	873,000 00		714,000 00
*2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748, unexpended balance carried forward from 1976-77 appropriations	55,587 69		55,587 69**	
	13,617,588 53	13,140,365 93	477,222 60	9,782,702 06
BILINGUALISM DEVELOPMENT PROGRAM				
5 Operating expenditures	\$ 1,836,000 00			
Transfer from Treasury Board Vote 5 contingencies	38,000 00			
	1,874,000 00	1,593,422 68	280,577 32	988,649 25
10 The grants listed in the Estimates and contributions	\$ 160,812,000 00			
10a	72,355,000 00			
	233,167,000 00	232,196,404 00	970,596 00	164,953,898 59
Stat. Contributions to employee benefit plans	119,000 00	119,000 00		73,000 00
	235,160,000 00	233,908,826 68	1,251,173 32	166,015,547 84
ARTS AND CULTURE PROGRAM				
15 Operating expenditures	\$2,580,00 00			
15a To authorize the forgiveness of a debt due to Her Majesty amounting to \$1,600,506 in respect of a loan outstanding made by Her Majesty to the Canadian Broadcasting Corporation; and to provide a further amount of	5,481,506 00			
15b To authorize the transfer of \$449,999 from Secretary of State Vote 40, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 40	449,999 00			
Transfer from Treasury Board Vote 5 contingencies	32,000 00			
	8,543,506 00	7,984,145 79	559,360 21	2,835,756 07
20 The grants listed in the Estimates and contributions	\$ 8,458,000 00			
20a	2,025,000 00			
20b To authorize the transfer of \$249,999 from Secretary of State Vote 40, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 40	249,999 00			
	10,733,000 00	9,877,575 60	855,424 40	4,902,999 76
Stat. Contributions to employee benefit plans	121,000 00	121,000 00		103,000 00
	19,397,506 00	17,982,721 39	1,414,784 61	7,841,755 83
EDUCATION SUPPORT PROGRAM				
25 Program expenditures and the grant listed in the Estimates	\$ 995,000 00			
25a	565,500 00			
	1,560,500 00	1,416,265 29	144,234 71	835,671 76
Stat. Post-secondary education adjustment payments to the provinces for previous fiscal years pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	48,299,089 00	48,299,089 00		648,700,098 00
Stat. Post-secondary education payments to provinces under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,050,239,994 00	1,050,239,994 00		
Stat. Contributions to employee benefit plans	67,000 00	67,000 00		40,000 00
	1,100,166,583 00	1,100,022,348 29	144,234 71	649,575,769 76
TRANSLATION PROGRAM				
30 Program expenditures and the grants listed in the Estimates	\$ 42,243,000 00			
Transfer from Treasury Board Vote 5 contingencies	1,100,000 00			
	43,343,000 00	42,638,383 69	704,616 31	33,562,658 21
Stat. Contributions to employee benefit plans	4,176,000 00	4,176,000 00		3,499,000 00
	47,519,000 00	46,814,383 69	704,616 31	37,061,658 21

Budgetary Appropriations and Expenditures—Continued

Vote		1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
		\$	\$	\$	\$
Department—Concluded					
CITIZENSHIP PROGRAM					
35	Operating expenditures	\$ 17,507,000 00			
	35a	513,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	931,500 00			
40	The grants listed in the Estimates and contributions	\$ 21,700,000 00	18,951,500 00	1,003,204 54	15,632,997 55
	40a	7,324,700 00	17,948,295 46		
	40b	1 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	5,885,500 00			
		34,910,201 00			
	Less transfer to:				
	Vote 15	\$ 449,999 00			
	Vote 20	249,999 00			
		699,998 00			
Stat.	Contributions to employee benefit plans	34,210,203 00	31,754,793 75	2,455,409 25	31,613,020 82
		1,408,000 00	1,408,000 00		1,076,000 00
		54,569,703 00	51,111,089 21	3,458,613 79	48,322,018 37
		1,470,430,380 53	1,462,979,735 19	7,450,645 34	918,599,452 07
Canada Council					
45	Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	\$ 64,325,000 00			
	45a	1,715,000 00			
		66,040,000 00	66,040,000 00		59,656,000 00
Canadian Broadcasting Corporation					
50	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	400,200,000 00	400,200,000 00		343,400,000 00
55	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	64,100,000 00	64,100,000 00		61,263,304 60
60	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures providing host country broadcasting services for the 1978 Commonwealth Games	2,700,000 00	2,700,000 00		3,948,023 57
		467,000,000 00	467,000,000 00		408,611,328 17
Canadian Film Development Corporation					
65	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	3,343,000 00	3,480,402 13	(137,402 13)	4,950,220 24
National Arts Centre Corporation					
70	Payments to the National Arts Centre Corporation	\$ 8,800,000 00			
	70a	150,000 00			
		8,950,000 00	8,950,000 00		8,476,000 00
National Film Board					
75	Program expenditures and the grants listed in the Estimates	\$ 26,570,000 00			
	75a To extend the purposes of Secretary of State Vote 75, Appropriation Act No. 3, 1977, to reimburse the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971, in the amount of \$29,616 90 for the accumulated operating loss to March 31, 1977; and to provide a further amount of	1,285,000 00			
	Transfer from Treasury Board Vote 10 student summer and youth employment	65,902 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	32,000 00			
		27,952,902 00	27,746,102 56	206,799 44	24,105,232 39
		2,123,000 00	2,123,000 00		1,608,000 00
Stat.	Contributions to employee benefit plans	30,075,902 00	29,869,102 56	206,799 44	25,713,232 39
National Library					
85	Program expenditures including a payment of \$650,000 to the National Library Purchase Account for the purpose of acquiring books and the grant listed in the Estimates	\$ 10,516,000 00			
	Transfer from Treasury Board Vote 5 contingencies	138,000 00			
		10,654,000 00	10,586,459 43	67,540 57	9,807,777 86
		962,000 00	962,000 00		758,000 00
Stat.	Contributions to employee benefit plans	11,616,000 00	11,548,459 43	67,540 57	10,565,777 86

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures		
	\$	\$	\$	\$
National Museums of Canada				
90 Operating expenditures, \$570,000 for the purchase of objects for the collections of the Corporation, and \$370,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes	\$ 33,914,753 00			
90a	451,000 00			
Transfer from Treasury Board Vote 5 contingencies	478,255 00			
Transfer from Treasury Board Vote 15 public service bilingualism	75,100 00			
		34,919,108 00	34,867,717 89	51,390 11
95 The grants listed in the Estimates and contributions	\$ 8,290,500 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	327,972 00			
		8,618,472 00	8,616,209 44	2,262 56
Stat. Contributions to employee benefit plans		2,206,991 00	2,206,991 00	8,289,048 00
		45,744,571 00	45,690,918 33	1,916,575 00
				42,478,932 53
Public Archives				
100 Program expenditures	\$ 15,062,000 00			
100a	192,300 00			
Transfer from Treasury Board Vote 5 contingencies	230,000 00			
		15,484,300 00	15,314,910 06	169,389 94
Stat. Contributions to employee benefit plans		1,248,000 00	1,248,000 00	14,033,395 68
		16,732,300 00	16,562,910 06	1,040,000 00
				15,073,395 68
Public Service Commission				
105 Program expenditures and the cost of the Public Service Bilingual and Bicultural Development Program	\$ 76,701,000 00			
105a	391,000 00			
105b To extend the purposes of Secretary of State Vote 105, Appropriation Act No. 3, 1977, to reimburse the Staff Development and Training Revolving Fund established by Secretary of State Vote L120, Appropriation Act No. 3, 1971, in an amount not exceeding \$1,100,000 for the estimated operating loss for the 1977-78 fiscal year	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	2,685,100 00			
		79,777,101 00	74,318,365 06	5,458,735 94
Stat. Contributions to employee benefit plans		6,853,000 00	6,853,000 00	72,477,336 21
		86,630,101 00	81,171,365 06	5,969,000 00
				78,446,336 21
Representation Commissioner				
Stat. Salary of the Representation Commissioner	55,257 63	55,257 63		53,048 60
Stat. Expenses of the Representation Commissioner	93,846 55	93,846 55		157,381 31
Stat. Contributions to employee benefit plans	18,000 00	18,000 00		22,000 00
	167,104 18	167,104 18		232,429 91
Total	2,206,729,358 71	2,193,459,996 94	13,269,361 77	1,572,803,105 06

*This vote was included in 1969-70 appropriations.

**Available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
Department						
ADMINISTRATION	1977-78	13,140		973		14,113
	1976-77	9,783		1,028		10,811
BILINGUALISM DEVELOPMENT	1977-78	233,909		96		234,005
	1976-77	166,015		98		166,113
ARTS AND CULTURE	1977-78	17,983		126		18,109
	1976-77	7,842		132		7,974
EDUCATION SUPPORT	1977-78	1,100,022		42		1,100,064
	1976-77	649,576		43		649,619
TRANSLATION	1977-78	46,815		2,549		49,364
	1976-77	37,061		2,337		39,398
CITIZENSHIP	1977-78	51,111	2,965	1,530		49,676
	1976-77	48,322	1,921	1,570		47,971
Total department	1977-78	1,462,980	2,965 ⁽¹⁾	5,316		1,465,331
	1976-77	918,599	1,921 ⁽²⁾	5,208		921,886
Canada Council	1977-78	66,040				66,040
	1976-77	59,656				59,656
Canadian Broadcasting Corporation	1977-78	467,000				467,000
	1976-77	408,612				408,612
Canadian Film Development Corporation	1977-78	3,481				3,481
	1976-77	4,950				4,950
National Arts Centre Corporation	1977-78	8,950				8,950
	1976-77	8,476				8,476
National Film Board	1977-78	29,869		5,050		34,919
	1976-77	25,713		4,633		30,346
National Library	1977-78	11,548	51	3,914		15,411
	1976-77	10,566	29	3,497		14,034
National Museums of Canada	1977-78	45,691	114	6,824		52,401
	1976-77	42,479	89	4,001		46,391
Public Archives	1977-78	16,563	114	4,262	5,781	14,930
	1976-77	15,073	276	3,337	5,335	12,799
Public Service Commission	1977-78	81,171	832	10,979		91,318
	1976-77	78,446	499	6,546		84,493
Representation Commissioner	1977-78	167		22		189
	1976-77	233		14		247
Grand total	1977-78	2,193,460	4,076	36,367	5,781	2,219,970
	1976-77	1,572,803	2,814	27,236	5,335	1,591,890

⁽¹⁾ Does not include: refunds of previous year's expenditure \$1,558, miscellaneous revenues \$138.⁽²⁾ Does not include: return on investments \$38, refunds of previous year's expenditure \$235, miscellaneous revenue \$9.

Programs by Activity (in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	1,925	2,028	4	36			1,929	2,064
Planning, systems and evaluation	763	657					763	657
Control and support services	9,912	9,067	85	479			9,997	9,546
Contributions to employee benefit plans	873	873					873	873
	13,473	12,625	89	515			13,562	13,140
Add: services provided by other departments	973	973					973	973
Total cost of program	14,446	13,598	89	515			14,535	14,113
BILINGUALISM DEVELOPMENT PROGRAM								
Bilingualism in education	356	353			222,964	222,516	223,320	222,869
Bilingualism in public administration					1,900	1,900	1,900	1,900
Bilingualism in the private sector	286	266			1,553	1,137	1,839	1,403
Language acquisition development	749	532	7	2	850	850	1,606	1,384
International cooperation	27	26					27	26
Official language minority groups	447	415	2		5,900	5,793	6,349	6,208
Contributions to employee benefit plans	119	119					119	119
	1,984	1,711	9	2	233,167	232,196	235,160	233,909
Add: services provided by other departments	96	96					96	96
Total cost of program	2,080	1,807	9	2	233,167	232,196	235,256	234,005
ARTS AND CULTURE PROGRAM								
Policy development and analysis	2,941	2,972	2	2			2,943	2,974
Special programs	977	841		1	9,533	8,678	10,510	9,520
State protocol	4,623	4,164		4	1,200	1,200	5,823	5,368
Contributions to employee benefit plans	121	121					121	121
	8,662	8,098	2	7	10,733	9,878	19,397	17,983
Add: services provided by other departments	126	126					126	126
Total cost of program	8,788	8,224	2	7	10,733	9,878	19,523	18,109
EDUCATION SUPPORT PROGRAM								
Post-secondary education support					1,098,539	1,098,539	1,098,539	1,098,539
Liaison and coordination	370	421		1	330	330	700	752
Policy analysis	295	218					295	218
Canada student loans administration	566	446					566	446
Contributions to employee benefit plans	67	67					67	67
	1,298	1,152		1	1,098,869	1,098,869	1,100,167	1,100,022
Add: services provided by other departments	42	42					42	42
Total cost of program	1,340	1,194		1	1,098,869	1,098,869	1,100,209	1,100,064
TRANSLATION PROGRAM								
Production and promotion:								
Translation and interpretation	37,044	36,554	369	397			37,413	36,951
Terminology	4,559	4,621	101	58			4,660	4,679
Training	1,193	951	2	1	75	57	1,270	1,009
Contributions to employee benefit plans	4,176	4,176					4,176	4,176
	46,972	46,302	472	456	75	57	47,519	46,815
Add: services provided by other departments	2,549	2,549					2,549	2,549
Total cost of program	49,521	48,851	472	456	75	57	50,068	49,364

Programs by Activity—Continued
(in thousands of dollars)

Department—Concluded	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CITIZENSHIP PROGRAM								
Citizenship registration and promotion	7,936	7,601	85	63	3,023	2,961	11,044	10,625
Citizen participation—Voluntary organizations	1,566	1,259		3	8,646	7,203	10,212	8,465
Citizen participation—Native citizens	591	420		2	15,571	15,230	16,162	15,652
Multiculturalism and group understanding	3,788	3,542		8	6,970	6,361	10,758	9,911
Headquarters and field services	4,970	5,033	16	17			4,986	5,050
Contributions to employee benefit plans	1,408	1,408					1,408	1,408
Less: receipts credited to revenue	20,259	19,263	101	93	34,210	31,755	54,570	51,111
Add: services provided by other departments	2,307	2,965					2,307	2,965
	1,530	1,530					1,530	1,530
Total cost of program	19,482	17,828	101	93	34,210	31,755	53,793	49,676
Canada Council					66,040	66,040	66,040	66,040

Canadian Broadcasting Corporation
See Volume III for details

Canadian Film Development Corporation
See Volume III for details

National Arts Centre Corporation
See Volume III for details

National Film Board	Expenditure		Revenue		Excess Expenditure (revenue)	
	Estimates	Actual	Estimates	Actual	Estimates	Actual
Executive and administrative services	4,283	4,859			4,283	4,859
Production of films and other visual materials	23,112	24,422	5,254	6,925	17,858	17,497
Distribution of films and other visual materials	12,509	12,762	5,112	5,698	7,397	7,064
Research and development	508	419			508	419
Canadian Government Photo Centre Revolving Fund	30	30			30	30
Add: services provided by other departments	40,442	42,492	10,366	12,623	30,076	29,869
	5,050	5,050			5,050	5,050
Total cost of program	45,492	47,542	10,366	12,623	35,126	34,919

Programs by Activity—Concluded (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Library								
Administration	983	975		30	3	3	986	1,008
Research and planning	1,352	1,370		13			1,352	1,383
Collections development	1,537	1,522		1			1,537	1,523
Cataloguing	3,926	3,881	3	10			3,929	3,891
Public services	3,791	3,722	21	21			3,812	3,743
	11,589	11,470	24	75	3	3	11,616	11,548
Less: receipts credited to revenue	25	51					25	51
Add: services provided by other departments	3,914	3,914					3,914	3,914
Total cost of program	15,478	15,333	24	75	3	3	15,505	15,411
National Museums of Canada								
National Gallery of Canada	5,776	4,383	96	128	21	21	5,893	4,532
National museum of natural sciences	4,135	3,388	100	207			4,235	3,595
National museum of man	8,064	5,437	204	176	268	267	8,536	5,880
National museum of science and technology	3,200	2,256	114	40			3,314	2,296
National museum services	6,541	5,603	533	483	58	58	7,132	6,144
National museum assistance	529	673	2	2	8,270	8,270	8,801	8,945
Administration	5,503	11,007	122	1,085	2		5,627	12,092
Contributions to employee benefit plans	2,207	2,207					2,207	2,207
	35,955	34,954	1,171	2,121	8,619	8,616	45,745	45,691
Less: receipts credited to revenue	41	114					41	114
Add: services provided by other departments	6,824	6,824					6,824	6,824
Total cost of program	42,738	41,664	1,171	2,121	8,619	8,616	52,528	52,401
Public Archives								
Administration	4,080	4,097	68	90			4,148	4,187
Archives	6,994	7,203	375	225			7,369	7,428
Records management	3,132	3,006	168	215			3,300	3,221
Technical services	1,915	1,622		105			1,915	1,727
	16,121	15,928	611	635			16,732	16,563
Less: receipts credited to revenue	105	114					105	114
services provided by this department	5,781	5,781					5,781	5,781
Add: services provided by other departments	4,262	4,262					4,262	4,262
Total cost of program	14,497	14,295	611	635			15,108	14,930
Public Service Commission								
Staffing	21,035	20,194	127	56			21,162	20,250
Training and development	40,591	36,897	500	155			41,091	37,052
Justice and equity	2,960	2,951	11	6			2,971	2,957
Administration	21,248	20,733	158	179			21,406	20,912
	85,834	80,775	796	396			86,630	81,171
Less: receipts credited to revenue		832						832
Add: services provided by other departments	10,979	10,979					10,979	10,979
Total cost of program	96,813	90,922	796	396			97,609	91,318
Representation Commissioner								
Administration	167	167					167	167
Add: services provided by other departments	22	22					22	22
Total cost of program	189	189					189	189

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
GRANTS			
<i>Bilingualism in the private sector</i>			
Grants for the promotion of bilingualism	1,553	1,137	818
	1,553	1,137	818
<i>Language acquisition development</i>			
Grants for language research	850	850	412
	850	850	412
<i>Official language minority groups</i>			
Grants to English and French language groups in areas where they are established as minorities and to promote intercultural understanding	5,900	5,793	
	5,900	5,793	
<i>Bilingualism in education</i>			
Grant to establish a Queen Elizabeth Silver Jubilee Endowment Fund for second language learning	300		
	300		
CONTRIBUTIONS			
<i>Bilingualism in education</i>			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence; including programs of summer language bursaries and assistance to associations of independent schools	222,364	222,360	162,821
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of territorial responsibility	300	156	113
	222,664	222,516	162,934
<i>Bilingualism in Public Administration</i>			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in provincial public administration	1,900	1,900	790
	1,900	1,900	790
	233,167	232,196	164,954
ARTS AND CULTURE PROGRAM			
GRANTS			
<i>Special programs</i>			
Grant to the Fathers of Confederation Buildings Trust, Charlottetown, P.E.I.	1,350	1,350	870
Arts and cultural service organizations and activities—Research and support grants	636	636	503
Grants for the construction, expansion or improvement of performing arts facilities in Canada	2,850	2,850	2,630
Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act (Statutes of Canada 1974-75-76, c. 50)	1,442	687	
Grant to Newfoundland to commemorate the twenty-fifth anniversary of the Province's entry into Confederation ...	600		600
Grant to Massey Hall	1,000	1,000	
Grant to the National Ballet School	600		
Grant to the National Theatre School	625	625	
Grant to Manitoba for "Le Centre Culturel Franco-Manitobain"	150	150	
	9,253	8,498	4,603
<i>State protocol</i>			
Canada day celebrations	1,200	1,200	
	1,200	1,200	
CONTRIBUTIONS			
<i>Special programs</i>			
Contribution to the Association for the Export of Canadian Books	280	180	300
	280	180	300
	10,733	9,878	4,903
EDUCATION SUPPORT PROGRAM			
GRANTS			
<i>Liaison and coordination</i>			
Grant to the Canada Studies Foundation	330	330	330
	330	330	330
CONTRIBUTIONS			
<i>Post-secondary education support</i>			
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,098,539	1,098,539	648,700
	1,098,539	1,098,539	648,700
	1,098,869	1,098,869	649,030

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Concluded			
TRANSLATION PROGRAM			
GRANTS			
<i>Training</i>			
Grants to universities in support of translation training program	75	57	85
CITIZENSHIP PROGRAM			
GRANTS			
<i>Citizen participation—Voluntary organizations</i>			
Grants to voluntary groups for projects promoting citizen participation	8,646	7,203	6,559
	8,646	7,203	6,559
<i>Citizen participation—Native citizens</i>			
Grants to native groups and associations for development activities	15,571	15,230	13,466
	15,571	15,230	13,466
<i>Multiculturalism and group understanding</i>			
Grants to voluntary groups for promoting cultural development and greater understanding between groups and individuals	5,170	4,581	3,940
	5,170	4,581	3,940
<i>Open house Canada</i>			
Grants for expenses related to youth exchange projects	1,500	1,480	3,525
Expenditures not required for the current year	1,500	1,480	3,525
CONTRIBUTIONS			
<i>Citizenship registration and promotion</i>			
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half of the appropriate provincial or territorial government's share	2,830	2,830	3,930
	193	131	193
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	3,023	2,961	4,123
<i>Multiculturalism and group understanding</i>			
Contribution to the Szechenyi Society to assist in the establishment of an academic chair in Hungarian studies at the University of Toronto	300	300	
	300	300	
	34,210	31,755	31,613
	1,377,054	1,372,755	850,585
Total Department			
Canada Council			
GRANTS			
Payment to the Canada Council	66,040	66,040	59,656
National Film Board			
GRANTS			
<i>Executive and administrative services</i>			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	7	7	7
National Library			
GRANTS			
<i>Administration</i>			
Grant to the International Federation of Library Associations	3	3	3

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
National Museums of Canada			
GRANTS			
<i>National Gallery of Canada</i>			
Grant to Royal Canadian Academy of Arts	20	20	20
Grant to the College Art Association of America	1	1	1
	21	21	21
<i>National Museums assistance</i>			
Grants to museums and other organizations in Canada for their operations, special projects, training registration, purchase of equipment and construction of facilities	8,170	8,169	8,168
Grants to Canadian Museums Association	100	100	100
	8,270	8,269	8,268
CONTRIBUTIONS			
Student summer employment	328	326	
	328	326	
	8,619	8,616	8,289
Grand total	1,451,723	1,447,421	918,540

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Administration Program	Bilingualism Development Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Program	Total Department
(1) Salaries and wages	7,973 7,862 6,352	1,022 1,008 583	1,254 1,240 1,117	841 769 416	35,615 35,428 27,003	12,406 12,040 10,189	59,111 58,347 45,660
(1) Other personnel costs	873 873 714	119 119 73	121 121 103	67 67 40	4,176 4,176 3,499	1,408 1,408 1,076	6,764 6,764 5,505
(2) Transportation and communications	665 787 484	113 80 66	271 705 260	56 44 37	918 1,013 818	1,595 1,987 1,782	3,618 4,616 3,447
(3) Information	681 213 99	247 142 80	1,611 1,325 58	56 15 12	50 53	1,076 998 1,010	3,721 2,746 1,259
(4) Professional and special services	1,438 1,888 1,223	425 308 208	3,568 2,617 1,076	243 217 33	5,214 4,704 4,118	2,698 1,717 1,690	13,586 11,451 8,348
(5) Rentals	489 210 175	16 12 10	55 152 106	19 16 3	300 174 226	187 164 186	1,066 728 706
(6) Purchased repair and upkeep	642 242 350	3 2 2	1 37 3	1 1 1	62 64 59	18 32 27	727 378 442
(7) Utilities, materials and supplies	462 550 313	38 40 32	105 254 151	14 23 4	637 682 480	764 815 543	2,020 2,364 1,523
(8) Construction and acquisition of land, buildings and equipment							
(9) Construction and acquisition of machinery and equip- ment	89 515 72	9 2 7	2 7 8		472 456 770	101 93 106	673 1,074 963
(10) Grants, contributions and other transfer payments		233,167 232,196 164,954	10,733 9,878 4,903	1,098,869 1,098,869 649,030	75 57 85	34,210 31,755 31,613	1,377,054 1,372,755 850,585
(12) All other expenditures	250 1	1 1,647 57	1,676 1,647 57	1 1	8 3	107 102 100	2,035 1,757 161
(1-12) Total	13,562 13,140 9,783	235,160 233,909 166,015	19,397 17,983 7,842	1,100,167 1,100,022 649,576	47,519 46,815 37,061	54,570 51,111 48,322	1,470,375 1,462,980 918,599
(13) Less: receipts and revenues credited to the vote							
Total net expenditures	13,562 13,140 9,783	235,160 233,909 166,015	19,397 17,983 7,842	1,100,167 1,100,022 649,576	47,519 46,815 37,061	54,570 51,111 48,322	1,470,375 1,462,980 918,599

Amounts in roman type are 1977-78 appropriations.

Amounts in bold face type are 1977-78 expenditures.

Amounts in italic type are 1976-77 expenditures.

*Amends reporting in the previous years' Public Accounts.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
		306			7,741 7,695 6,912	18,893 18,150 16,761	10,602 10,590 9,315	60,257 58,042 53,267	143 143 159	156,747 153,273 132,074
					962 962 758	2,207 2,950 2,068	1,248 1,248 1,040	6,853 6,853 7,369	18 18 22	18,052 18,795 16,762
		92			278 255 216	2,665 2,257 1,839	458 396 324	3,901 3,575 3,250	2 2 10	10,922 11,193 9,086
		13			364 276 360	1,153 475 467	210 127 127	1,487 1,017 947		6,935 4,654 3,161
		127			1,164 1,173 1,133	6,507 7,517 5,878	1,406 1,402 1,118	9,007 6,987 7,512	4 4 33	31,674 28,661 24,022
		67			158 169 110	441 266 415	151 173 133	743 941 1,406		2,559 2,344 2,771
		3			14 13 15	637 354 132	669 616 749	600 302 410		2,647 1,666 1,754
		49			240 216 227	2,270 2,040 1,595	749 632 591	2,550 1,902 1,733		7,829 7,203 5,670
						289 771				289 771
		4			949 1,176 1,248	24 75 115	1,171 1,832 1,639	611 635 638	796 396 1,228	4,224 5,192 5,831
66,040 66,040 59,656					7 7 7	3 3 3	8,619 8,616 8,289			1,451,723 1,447,421 918,540
	467,000 467,000 408,612	3,343 2,820 4,950	8,950 8,950 8,476	39,486 41,309 34,300*	668 711 717	1,182 945 2,625	628 744 1,038	436 1,156 1,324		523,728 525,392 462,203
66,040 66,040 59,656	467,000 467,000 408,612	3,343 3,481 4,950	8,950 8,950 8,476	40,442 42,492 35,555	11,616 11,548 10,566	45,745 45,691 42,479	16,732 16,563 15,073	86,630 81,171 78,446	167 167 233	2,217,040 2,206,083 1,582,645
				10,366 12,623 9,842						10,366 12,623 9,842
66,040 66,040 59,656	467,000 467,000 408,612	3,343 3,481 4,950	8,950 8,950 8,476	30,076 29,869 25,713	11,616 11,548 10,566	45,745 45,691 42,479	16,732 16,563 15,073	86,630 81,171 78,446	167 167 233	2,206,674 2,193,460 1,572,803

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue—		
Return on investments		38,095 31
A Refunds of previous years' expenditure	1,557,671 14	234,575 57
B Privileges, licences and permits	2,964,522 31	1,920,896 34
C Miscellaneous	138,477 11	9,075 39
Total	4,660,670 56	2,202,642 61

1977-78

Details

Non-Tax Revenue—	
A Refunds of previous year's expenditure	1,557,671
B Privileges, licences and permits—Fees for certificates of citizenship	2,964,522
C Miscellaneous	138,477
Total	4,660,670

1977-78	1976-77
\$	\$

National Film Board

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	1,867 10	2,152

1977-78	1976-77
\$	\$

National Library

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	2,357 65	
B Proceeds from sales	46,971 45	28,694 68
C Miscellaneous	1,524 63	
Total	50,853 73	28,694 68

1977-78

Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure	2,358
B Proceeds from sales: reproduction of material from the National Library's collection	46,971
C Miscellaneous	1,525
Total	50,854

National Museums of Canada

Comparative Summary

Non-Tax Revenue—		
Return on investments		20,619 50
A Refunds of previous years' expenditure	95,348 93	20,253 63
B Services and service fees	58 50	407 60
C Proceeds from sales	17,442 85	17,340 74
D Miscellaneous	1,025 77	30,541 00
Total	113,876 05	89,162 47

1977-78

Details

Non-Tax Revenue—	
A Refund of previous years' expenditure: refunds for merchandise from suppliers, purchase of publications from appropriations, miscellaneous cancelled cheques and refunds of previous years contributions	95,349
B Services and service fees: exhibition, lecture, restoration fees	58
C Proceeds from sales: sales of publications slides, photographs, etc. from within the Corporation	17,443
D Miscellaneous	1,026
Total	113,876

1977-78	1976-77
\$	\$

Public Archives

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	7,037 95	177,751 01
B Services and service fees	96,991 20	94,904 87
C Miscellaneous	10,322 30	3,224 16
Total	114,351 45	275,880 04

1977-78

Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure	7,038
B Services and service fees: reproduction of documents in the Public Archives collection	96,991
C Miscellaneous	10,322
Total	114,351

1977-78	1976-77
\$	\$

Public Service Commission

Comparative Summary

Non-Tax Revenue—		
A Return on investments	211,310 00	
B Refunds of previous years' expenditure	123,434 69	34,687 05
C Services and service fees	293,502 49	463,605 54
D Proceeds from sales	203,344 67	209 00
E Miscellaneous	125 00	145 80
Total	831,716 85	498,647 39

1977-78

Details

Non-Tax Revenue—	
A Return on investment: 1976-77 surplus from Staff Development and Training Revolving Fund	211,310
B Refunds of previous years' expenditure	123,435
C Services and service fees: recovery of overhead chargeable to revolving fund	293,502
D Proceeds from sales: Pedagogical material	203,345
E Miscellaneous	125
Total	831,717

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
Canadian Broadcasting Corporation	\$	\$	\$	\$	\$	\$	\$
L62b To increase from \$9 million to \$19 million the amount that may be outstanding at any time in the current and subsequent fiscal years of all amounts loaned or advanced in accordance with terms and conditions approved by the Governor in Council under this authority and under Vote 759 appropriation Act No. 2, 1961, and Loans, Investments and Advances Vote L12c, Appropriation Act No. 9, 1966; additional amount required.. ..	10,000,000		10,000,000			10,000,000	

Appendix 1

The Canada Council

(Established by the Canada Council Act)

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 9, 1978

THE CANADA COUNCIL

AND

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,

SECRETARY OF STATE,

OTTAWA, ONTARIO.

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1978 and the statements of operations and surplus of the Endowment Account and changes in equity of Special Funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1978 and the results of its operations and the changes in its special funds for the year then ended in accordance with the accounting policies set out in Note 1, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash and short term deposits	2,054,162	2,600,596	Accounts payable and accrued liabilities	644,957	1,547,838
Accounts receivable	229,273	142,087	Due to Social Sciences and Humanities Research Council (Note 9)	20,000,000	
Interest accrued on investments	1,426,263	1,311,182	Approved grants payable	11,757,698	33,941,387
Investments (Note 2)	87,788,605	86,727,119	Queen's Fellowship Fund (Note 3)	254,121	252,872
Property, including furnishings and effects donated to the Council at nominal value	1	1			
			EQUITY		
			Principal of fund established pursuant to section 14 of the Act	50,000,000	50,000,000
			Accumulated net gains on disposal of investments	2,307,800	2,055,093
			Surplus		
			Retained to provide for losses on disposal of investments (Note 9)	2,000,000	
			Available for expenditure under section 16 of the Act	4,533,728	2,983,795
				6,533,728	2,983,795
	91,498,304	90,780,985		91,498,304	90,780,985

The accompanying notes and schedule are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Treasurer

Approved:

CHARLES A. LUSSIER
Director

Appendix 1—Continued

The Canada Council—Continued

ENDOWMENT ACCOUNT

STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Grant from Canada.....	\$66,040,000	\$59,656,000
Interest, dividends and rental fees.....	8,328,923	8,171,354
Cancelled grants authorized in previous years and refunds	2,245,151	2,634,467
	76,614,074	70,461,821
Expenditure		
Programme		
Social Sciences and Humanities		
Grants and services.....	29,173,591	27,810,620
Administration (Schedule 1)	1,722,981	1,653,659
	30,896,572	29,464,279
Arts		
Grants and services.....	36,428,955	31,803,178
Purchases of works of art (Notes 1 and 7) ..	692,840	754,663
Administration (Schedule 1)	3,028,521	2,547,507
	40,150,316	35,105,348
Canadian National Commission for UNESCO		
Grants.....	176,479	111,055
Administration (Schedule 1)	358,406	337,019
	534,885	448,074
General administration (Schedule 1)	4,881,920	4,427,111
Less:		
Administrative fees received from specific programmes (Note 4)	293,564	282,093
	4,588,356	4,145,018
Total expenditure	76,170,129	69,162,719
Excess of income over expenditure before extraor- dinary item.....	443,945	1,299,102
Extraordinary item (Note 9)	3,105,988	
Excess of income over expenditure	3,549,933	1,299,102
Surplus at beginning of the year	2,983,795	1,684,693
Surplus at end of the year	6,533,728	2,983,795

The accompanying notes and schedule are an integral part of the financial statements.

Appendix 1—Continued

The Canada Council—Continued

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash	216,503	338,511	Accounts payable	96,296	23,684
Interest accrued on investments	317,491	307,499	Approved grants payable	429,590	357,268
Investments (Note 5)	17,350,249	17,456,679	EQUITY OF FUNDS		
Securities held for redemption in accordance with the terms of the gift (par value, \$2,497,229) at nominal value (Note 6(b))	1	1	Principal of funds	15,795,064	15,615,064
Rights to, or interest in, estates, at nominal value (Notes 6(e), (f) and (g))	3	3	Accumulated net gains on disposal of investments	82,701	106,670
			Accumulated earnings	1,480,596	2,000,007
	17,884,247	18,102,693		17,358,361	17,721,741
				17,884,247	18,102,693

The accompanying notes and schedule are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Treasurer

Approved:

CHARLES A. LUSSIER
Director

STATEMENT OF CHANGES IN EQUITY OF SPECIAL FUNDS
FOR THE YEAR ENDED MARCH 31, 1978 (NOTE 6)

	IZAAK WALTON KILLAM MEMORIAL FUND FOR ADVANCED STUDIES	SPECIAL SCHOLAR- SHIP FUND	MOLSON PRIZE FUND	LYNCH- STAUNTON FUND	JOHN B.C. WATKINS ESTATE	J.B. BARWICK ESTATE	EDITH DAVIS WEBB ESTATE	TOTALS	
	\$	\$	\$	\$	\$	\$	\$	1978	1977
PRINCIPAL									
Balance at beginning of the year	12,159,615	1,856,380	900,000	699,066	1	1	1	15,615,064	15,375,063
Cash received and accrued income	180,000							180,000	240,001
Balance at end of the year	12,339,615	1,856,380	900,000	699,066	1	1	1	15,795,064	15,615,064
ACCUMULATED NET GAINS ON DISPOSAL OF INVEST- MENTS									
Balance at beginning of the year		44,059		62,611				106,670	368,092
Net loss on disposal of investments		20,049	(2,115)	6,035				23,969	261,422
Balance at end of the year		24,010	2,115	56,576				82,701	106,670
ACCUMULATED EARNINGS									
Balance at beginning of the year	834,731	939,164	4,080	192,481	29,551			2,000,007	2,164,978
Income earned on investments	1,025,935	192,795	64,288	62,762	9,454			1,355,234	1,308,326
	1,860,666	1,131,959	68,368	255,243	39,005			3,355,241	3,473,304
Grants authorized	923,323	561,740	60,000	83,735	22,036			1,650,834	1,226,894
Net loss on disposal of investments	124,515							124,515	144,719
Indirect administration charge	96,296		3,000					99,296	101,684
	1,144,134	561,740	63,000	83,735	22,036			1,874,645	1,473,297
Balance at end of the year	716,532	570,219	5,368	171,508	16,969			1,480,596	2,000,007

The accompanying notes and schedule are an integral part of the financial statements.

Appendix 1—Continued

The Canada Council—Continued

ENDOWMENT ACCOUNT

SCHEDULE OF ADMINISTRATION EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1978

	Social Sciences and Humanities	Arts	Canadian National Commission for UNESCO	General	Totals	
					1978	1977
	\$	\$	\$	\$	\$	\$
Salaries and wages	1,187,611	1,850,590	276,135	2,114,808	5,429,144	4,773,086
Employee benefits	115,651	176,526	28,431	202,026	522,634	635,507
Rent and maintenance		49,819		790,561	840,380	888,257
Assessors' fees, committees' meetings, and members' honoraria	375,689	564,301		7,318	947,308	816,002
Communications				507,289	507,289	364,263
Staff travel	34,904	280,657	22,174	60,085	397,820	310,837
Printing and publications		23,524		247,579	271,103	268,341
Professional services		40,119		261,507	301,626	209,078
Office supplies and expenses			7,084	131,929	139,013	141,792
Duplicating				177,342	177,342	139,240
Council meetings, including members' honoraria			23,395	83,551	106,946	124,826
Data processing				96,258	96,258	91,898
Furniture and equipment		2,580		82,884	85,464	72,340
Safekeeping charges				55,174	55,174	54,719
Freight and storage		14,241			14,241	23,898
Sundry	9,126	26,164	1,187	63,609	100,086	51,212
	1,722,981	3,028,521	358,406	4,881,920	9,991,828	8,965,296

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1978

1. Accounting policies

Accounting basis

The Council's accounts are maintained on the accrual basis.

Insured mortgages

Insured mortgages are carried at cost plus the earned portion of the related discount, if any.

Losses on disposal of investments

Net losses on disposal of investments are charged against the "Accumulated net gains on disposal of investments" to the extent of the accumulated gains available in the related accounts. The remaining loss, if any, is charged against "Accumulated earnings" in the case of the Special Funds and "Operations" in the case of the Endowment Account.

Grants

At its quarterly meetings the Council approves all grants for payment and determines the fiscal year to which they shall be charged. Only those grants charged to the current fiscal year are reflected in the financial statements. Cancelled grants approved in previous years and refunds are shown as income in the Endowment Account. With respect to the Special Funds such items are deducted from the grants approved during the year.

Works of art (Note 7)

Purchases of works of art are not capitalized but are charged to programme expenditure in the year of purchase.

Capital assets

Capital expenditures are charged to general administration expenditure in the year of purchase and consequently there are no charges for depreciation.

Termination benefits

The Council does not record in its accounts the liability for termination benefits estimated at March 31, 1978 to be \$144,262.

Other

Except for the parliamentary grant and the Queen's Fellowship Fund (Note 3), all monies or properties received by the Council pursuant to Section 20 of the Canada Council Act are accounted for in the Special Funds statement.

ENDOWMENT ACCOUNT

2. Investments

	1978		1977	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
	\$	\$	\$	\$
Bonds, debentures and notes	50,369	49,213	46,897	45,344
Shares	27,594	25,653	28,772	27,292
Insured mortgages (Note 1) (market value estimated)	9,826	8,085	11,058	9,177
	87,789	82,951	86,727	81,813

Net profit on disposal of investments during the year amounted to \$252,707 (net losses of \$1,758,462 in 1976-77). These profits are credited to "Accumulated net gains on disposal of investments".

3. Queen's Fellowship Fund

In December 1973 the Council received a grant of \$250,000 from Canada for the establishment of a Queen's Fellowship Fund to be administered by the Council. The income from the Fund is to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. Fellowships granted amounted to \$25,000 (\$24,597 in 1977), and the Fund earned \$26,249 (\$26,250 in 1977) during the year. Interest accrued on the Queen's Fellowship Fund and fellowships paid therefrom are not included in the statement of operations and surplus of the Endowment account. During the fiscal year 1978-79 the Fund will be transferred to the new Social Sciences and Humanities Research Council.

Appendix 1—Continued

The Canada Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1978—Continued

4. Administration expenditures

Programme administration expenditures comprise the major expenditures directly attributable to the Social Sciences and Humanities and Arts programmes and direct costs of servicing the Canadian Commission for UNESCO.

General administration comprises all other expenditures of the Council, including those relating to the Special Funds, and the programmes of cultural exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extent of \$3,000 (\$3,000 in 1977) from the Molson Prize Fund, \$96,296 (\$98,684 in 1977) from the Izaak Walton Killam Memorial Fund for Advanced Studies and \$194,268 (\$180,409 in 1977) from the Department of External Affairs in respect of servicing these funds and cultural programmes.

SPECIAL FUNDS

5. Investments

	1978		1977	
	Cost	Market Value	Cost	Market Value
	(in thousands)			
	\$	\$	\$	\$
Bonds, debentures and notes	12,371	11,703	11,672	10,867
Shares	3,914	3,688	4,649	4,280
Insured mortgages (Note 1)				
(market value estimated)	1,065	898	1,136	976
	17,350	16,289	17,457	16,123

Net losses on disposal of investments during the year amounted to \$148,484 (\$406,141 in 1976-77). Of this amount, \$23,969 is charged against "Accumulated net gains on disposal of investments" and the balance of \$124,515 is charged against "Accumulated earnings".

6. Bequests and gifts

The Council has received bequests and gifts as follows:

(a) Izaak Walton Killam Memorial Fund for Advanced Studies

A bequest of \$12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advances study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the Will.

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Special Scholarship Fund

A gift of approximately \$4,350,000 was received from the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of years. To March 31, 1978, the Council has received proceeds from the redemption of these securities amounting to \$1,856,380. These proceeds have been invested in a separate portfolio and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(c) Molson Prize Fund

Gifts of \$900,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for awarding cash prizes to Canadians for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is \$20,000 or as determined by Council, without restriction as to its use by the recipient.

(d) Lynch-Staunton Fund

An unconditional bequest of \$699,066 from the estate of the late V. M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins Estate

A bequest was received (carried on the balance sheet at a nominal value of \$1) of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefor for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council".

(f) J.B. Barwick Estate

A bequest of what may amount to \$31,500 was made by the late J.B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

(g) Edith Davis Webb Estate

A bequest of what may amount to \$400,000 was made by the late Mrs. Edith Davis Webb. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest of the Canada Council is "to be used for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine". The bequest is reflected in the balance sheet at a nominal value of \$1.

Appendix 1—Concluded**The Canada Council—Concluded****NOTES TO THE FINANCIAL STATEMENTS****MARCH 31, 1978—Concluded****Other****7. Art Bank (Note 1)**

In 1972 the Canada Council Art Bank was established to develop a collection of works of art for use in Federal offices and public buildings on a rental basis. Works of art acquired to March 31, 1978 totalled \$4,775,000 including \$693,000 purchased in 1977-78 (\$755,000 in 1976-77).

8. Long-term lease agreement

On October 8, 1976 the Council entered into a ten-year agreement for office space for the period November 1976 to October 1986. The agreement calls for an annual rental of \$606,450 for the first five years and an annual rental of \$657,975 for the remaining five years. The Council also rents warehouse space under a five-year agreement ending March 31, 1979 calling for an annual rental of \$15,934.

9. Event subsequent to the year end**(a) Extraordinary item**

The Social Sciences and Humanities Research Council Act, which takes effect from April 1, 1978, provides for the establishment of the Social Sciences and Humanities Research Council as a Schedule B Crown corporation to assume those duties and responsibilities previously assigned to the Canada Council in the field of humanities and social sciences.

The Canada Council has been directed to pay to the new Council in 1978-79 an amount not to exceed \$20 million (as authorized by Main Estimates 1978-79). The grants which would have been payable at March 31, 1978 with respect to social sciences and humanities were therefore deleted from the accounts of the Canada Council and replaced by the above-noted liability. The financial statements reflect this change.

The effect of the change was to reduce the overall liabilities of the Canada Council by \$3,105,988 million, and to increase the surplus by the same amount.

(b) Estimated losses on sale of investments

Canada Council expects that it will incur losses of approximately \$2 million in 1978-79 on sale of investments to make the \$20 million payment to the new Council, and has reflected this in the financial statements.

Appendix 2

National Film Board

(Established by the National Film Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 21, 1978

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
SECRETARY OF STATE
OTTAWA, ONTARIO

I have examined the balance sheet of the National Film Board as at March 31, 1978 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES AND EQUITY OF CANADA	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash	23,699	34,020	Due to Canada (Note 5)	2,331,766	74,199
Accounts receivable (Note 3)	3,471,023	2,458,333	Accounts payable and accrued liabilities	2,774,205	2,778,065
Inventories (Note 4)	1,497,944	1,538,881	Accrued salaries and vacation pay	1,587,573	1,375,753
Prepaid expenses	450,342	171,727	Advances from customers	74,399	643,937
	5,443,008	4,202,961		6,767,943	4,871,954
Fixed			Provision for employee termination benefits	3,278,777	3,293,905
Equipment	10,457,621	9,824,519		10,046,720	8,165,859
Office equipment and furniture	2,403,334	2,273,523	Equity of Canada	838,977	1,196,898
Motor vehicles and garage equipment	176,787	178,823			
Deposit on purchase of equipment	94,538				
	13,132,280	12,276,865			
Less: accumulated depreciation	7,689,591	7,117,128			
	5,442,689	5,159,737			
	10,885,697	9,362,698		10,885,697	9,362,698

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. DEVLIN
Director of Administration

ANDRE LAMY
Government Film Commissioner

Appendix 2—Continued

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Expense		
Production of films and other visual materials		
Board program	19,580,328	16,784,030
Sponsored program		
—Government	6,586,630	3,814,384
—Others	542,509	1,137,889
Distribution of films and other visual materials		
Board program	11,953,385	10,310,014
Direct cost of services and film prints sold		
—Government	1,857,285	1,431,378
—Others	1,162,713	968,480
Administration	5,659,991	4,781,809
Research and development	525,198	489,993
Contribution to deficit of Canadian Government Photo Centre	29,875	135,447
	47,897,914	39,853,424

Revenue		
Production of films and other visual materials		
Sponsored program		
—Government	6,588,368	3,727,594
—Others	560,589	1,139,080
Distribution of films and other visual materials		
Sales of services and film prints		
—Government	1,950,474	1,575,012
—Others	1,997,138	1,825,227
Rentals, royalties and miscellaneous		
—Government	373,139	492,841
—Others	1,151,242	1,081,779
	12,620,950	9,841,533
Net cost of operations	35,276,964	30,011,891

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	1,196,839	846,804
Add:		
Parliamentary appropriations		
Program expenditures	28,692,961	24,465,047
Acquisition of fixed assets	1,176,141	1,248,186
Services provided free of charge by government departments	5,050,000	4,633,000
Fixed assets transferred from government departments		15,693
	36,115,941	31,208,730
Deduct:		
Net cost of operations	35,276,964	30,011,891
Balance at end of the year	838,977	1,196,839

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Parliamentary appropriations		
Program expenditures	28,692,961	24,465,047
Acquisition of fixed assets	1,176,141	1,248,186
Proceeds on disposal of fixed assets	1,879	439
	29,870,981	25,713,672
Funds applied		
Operations		
Net cost of operations	35,276,964	30,011,891
Items not (requiring) providing funds:		
Depreciation	(818,482)	(744,923)
Decrease (increase) in provision for employee termination benefits	15,128	(220,958)
Loss on disposal of fixed assets	(72,828)	(16,392)
Services provided free of charge by government departments	(5,050,000)	(4,633,000)
	29,350,782	24,396,618
Acquisition of fixed assets	1,176,141	1,248,186
	30,526,923	25,644,804
Increase (decrease) in working capital deficiency	655,942	(68,868)
Working capital deficiency at beginning of the year	668,993	737,861
Working capital deficiency at end of the year	1,324,935	668,993
Working capital deficiency represented by:		
Accrued vacation pay	874,935	668,993
Accrued retroactive salary increases	450,000	
	1,324,935	668,993

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Purposes of the Board

The Board is established to initiate and promote the production and distribution of films in the national interest and in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films.

2. Significant accounting policies

(a) Production of films

The costs of films produced for the Board and prints not held for resale are expensed as incurred.

Where the Board participates with a co-sponsor in the production of a film;

(i) the co-sponsor's contribution is generally applied first against costs incurred;

(ii) the portion of costs which pertains to the Board is charged to Board program costs expense as incurred.

Where the Board produces a film for a sponsor, the profit or loss is recorded upon completion of the film.

The unbilled portion of the costs of films pertaining to sponsors and co-sponsors is recorded as work in progress.

(b) Inventories

Work in progress is carried at the lower of cost and the related amount recoverable from sponsors and co-sponsors.

Materials and supplies are carried at the lower of cost and replacement cost.

Prints from films produced by the Board and held for resale are carried at the average direct cost of production of the prints.

(c) Fixed assets

Fixed assets are carried at cost and depreciation is calculated on a straight line basis over the estimated useful life of the assets, generally five to ten years.

(d) Services provided free of charge

The board includes as expense in the statement of operations, services provided free of charge by government departments. A corresponding amount is credited in the Statement of Equity of Canada.

3. Accounts Receivable

	1978	1977
	\$	\$
Government departments and agencies	2,412,066	1,293,964
Other	1,058,957	1,164,369
	<u>3,471,023</u>	<u>2,458,333</u>

4. Inventories

	1978	1977
	\$	\$
Work in progress	447,019	489,726
Material and supplies	726,347	800,733
Prints held for sale	324,578	248,422
	<u>1,497,944</u>	<u>1,538,881</u>

5. Due to Canada

Advance from Canada for working capital (authorized \$5,000,000)	3,732,729	4,366,189
Due from Canada in respect of parliamentary appropriations	(1,400,963)	(4,291,990)
	<u>2,331,766</u>	<u>74,199</u>

6. Parliamentary appropriations

The charge against parliamentary appropriations for program expenditures is determined as follows:

Net cost of operations for the year	35,276,964	30,011,891
Less:		
Services provided without charge by government departments	5,050,000	4,633,000
Depreciation	818,482	744,923
Loss on disposal of fixed assets	72,828	16,392
Accrued vacation pay	205,942	(68,868)
Accrued retroactive salary increases	450,000	
(Decrease) Increase in provision for employee termination benefits	(15,128)	220,958
Proceeds on disposal of fixed assets	1,879	439
	<u>6,584,003</u>	<u>5,546,844</u>
Parliamentary appropriations—Program expenditures	<u>28,692,961</u>	<u>24,465,047</u>

7. Comparative figures

Certain figures for 1977, presented for comparative purposes, have been reclassified to conform to the 1978 presentation.

8. Anti-Inflation Legislation

The Board is subject to, and has complied with, controls on compensation under the Anti-Inflation Program of the Government of Canada.

Appendix 2—Concluded

National Film Board—Concluded

National Film Board Operating Account

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1978
(in thousands of dollars)

		\$
The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements. The statements were prepared from accounts maintained on an accrual basis within the asset account "National Film Board Operating Account" which is included in the schedule "departmental working capital advances" in Volume I of this report.		
Advances from Consolidated Revenue Fund per Notes to the Financial Statements	3,733	
Less: Receipts from:		
Reduction of accounts receivable	4,296	
	(563)	
Add: Payments from:		
Reduction of accounts payable	120	
Operating Accounts Advances per Public Accounts Volume 1	(443)	

SUMMARY OF TRANSACTIONS IN THE NATIONAL FILM BOARD OPERATING ACCOUNT

	\$	\$	\$
Summary of Transactions in the National Film Board Operating Account for the year ended March 31, 1978			
Credit balance as at March 31, 1977			(1,199,752)
Transfer from Statutory Vote—Contributions to Superannuation Account		(2,123,000)	
Transfer from Vote 70 program expenditures and the grant listed in the Estimate		(26,569,961)	
Miscellaneous receipts, including amounts transferred from appropriations of other departments		(12,353,076)	(41,046,037)
			(42,245,789)
Disbursements			
Salaries and wages (regular staff)	16,635,238		
Casual wages	621,625		
Foreign allowance	180,827		
Filmmakers	3,015,543		
Performers	471,059		
Musicians	142,483		
Consultants and researchers	222,151		
Writers	152,521		
Other services and professional and special	2,463,427		
Services administrative	219,758		
Travel expenses	2,302,276		
Technicians	473,556		
Removal expenses	58,078		
Hospitality	110,704		
Freight and express	364,635		
Postage	325,245		
Communication	775,993		
Printing	529,047		
Print and processing	2,436,137		
Office stationery and supplies	189,815		
Materials and supplies	2,803,276		
Contracted films—Canada	2,939,593		
Contracted films—Foreign	62,142		
Advertising	300,762		
Repairs and maintenance	128,165		
Major renovations	240,475		
Rentals	1,054,151		
Royalties and copyrights	294,502		
Subscriptions, dues and registrations fees	134,075		
Equipment	174		
Miscellaneous expenditures	32,769		
		39,680,202	
		2,123,000	
Superannuation account			41,803,202
Credit balance as at March 31, 1978			(442,587)

Appendix 3

National Museums of Canada

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 28, 1978

MR. GEORGE IGNATIEFF,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL MUSEUMS OF CANADA,
OTTAWA, ONTARIO.

I have examined the statement of expenditure and revenue of the National Museums of Canada for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Corporations for the year ended March 31, 1978 in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF EXPENDITURE AND REVENUE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Expenditure		
Operating (Schedule I).....	40,837,827	32,976,582
Grants and contributions	8,616,209	8,289,048
Purchase Account	5,023,898	2,641,572
Capital expenditures	2,120,882	2,410,303
Special Account	479,021	568,278
Trust Account	312,500	1,026
	<u>57,390,337</u>	<u>46,886,809</u>
Revenue		
Sales of books, pamphlets, replicas and other materials	444,942	387,560
Moneys received by gift or bequest	1,133,355	5,823
Interest earned on National Museums Purchase and Trust Accounts	207,727	334,869
Refunds of previous years' expenditure.....	95,349	20,254
Miscellaneous	1,084	51,567
	<u>1,882,457</u>	<u>800,073</u>
Excess of expenditure over revenue	<u>55,507,880</u>	<u>46,086,736</u>
Excess of expenditure over revenue provided for by:		
Secretary of State Vote 90 (Vote 85 in 1976-77)	34,867,718	32,273,310
Secretary of State Vote 95 (Vote 90 in 1976-77)	8,616,209	8,289,048
Statutory-Contributions to employee benefit plans	2,206,991	1,682,575
Government departments which provided services without charge (Note 4)	6,824,000	4,001,000
	<u>52,514,918</u>	<u>46,245,933</u>
Less		
Increase (decrease) in cash balance of special accounts:		
National Museums Purchase Account (Schedule II)	(4,255,187)	(103,832)
National Museums Trust Account (Schedule III)	829,871	1,926
National Museums Special Account (Schedule IV)	318,478	171,941
	<u>(3,106,838)</u>	<u>70,035</u>
Amount transferred to the Receiver General	113,876	89,162
	<u>(2,992,962)</u>	<u>159,197</u>
	<u>55,507,880</u>	<u>46,086,736</u>

The accompanying schedules and notes are an integral part of the financial statement.

Certified correct:

IAN CLARK
Secretary-General

GEORGE IGNATIEFF
Trustee

ANDRÉ BACHAND
Trustee

Appendix 3—Continued

National Museums of Canada—Continued

SUMMARY OF OPERATING EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Salaries and wages	18,149,927	16,761,302
Employee benefits	3,152,228	2,156,664
Accommodation	6,530,000	3,599,000
Professional and special services	5,803,398	4,115,156
Travel—Staff	1,201,368	956,649
Materials and supplies	995,267	1,215,055
Protective service	903,048	817,020
Office supplies and equipment	704,903	463,229
Design and display services	636,664	421,962
Communications	460,079	399,102
Repairs and upkeep of equipment	354,059	132,250
Purchase of books	340,057	216,156
Advertising	277,048	224,098
Rental of equipment	265,521	415,387
Travel—Other than staff	242,780	156,689
Freight, express and cartage	237,057	198,734
Publications	197,434	243,010
Motion picture production and distribution	174,359	223,834
Postage	116,025	127,615
Supply, accounting and cheque issue services	92,000	79,000
Sundries	4,605	54,670
	40,837,827	32,976,582

National Museums Purchase Account

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
RECEIPTS		
Transfer from Secretary of State Vote 90 (Vote 85 in 1976-77) for the purchase of objects for the collections of the Corporation	570,000	2,200,000
Interest earned	198,327	330,047
Transfer of Landmann Funds from Trust Account	384	7,693
	768,711	2,537,740
DISBURSEMENTS		
Objects for the collection of:		
National Gallery of Canada	2,789,782	1,312,272
National Museum of Man	1,769,769	984,364
National Museum of Science and Technology	335,988	200,880
National Museum of Natural Sciences	128,359	144,056
	5,023,898	2,641,572
Decrease in cash balance	4,255,187	103,832
Balance at beginning of the year	5,400,878	5,504,710
Balance at end of the year (Note 3)	1,145,691	5,400,878

National Museums Trust Account

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
RECEIPTS		
Moneys received from:		
Provinces and the private sector for the acquisition and fabrication of the Discovery Train	612,500	
Secretary of State under Section 29 of the Cultural Property Export and Import Act	519,987	
Others	868	5,823
Interest earned	9,400	4,822
	1,142,755	10,645
DISBURSEMENTS		
Expenditures subject to the terms upon which moneys were received by gift or bequest:		
Discovery Train	312,500	
Others		1,026
Transfer of Landmann Funds to the Purchase Account	384	7,693
	312,884	8,719
Increase in cash balance	829,871	1,926
Balance at beginning of the year	63,818	61,892
Balance at end of the year	893,689	63,818
Balance at end of the year represented by:		
Cash on deposit with the Receiver General	891,689	61,818
Canada Savings Bonds	2,000	2,000
	893,689	63,818

National Museums Special Account

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
RECEIPTS		
Sales of books, pamphlets, replicas and other materials	338,707	274,660
Sales to Divisions within the Corporation, at cost ..	87,799	89,654
Royalties	993	5,905
	427,499	370,219
Transfer from Secretary of State Vote 90 (Vote 85 in 1976-77) for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials	370,000	370,000
	797,499	740,219
DISBURSEMENTS		
Sales centres purchases	165,778	122,214
Publication costs	313,243	446,064
	479,021	568,278
Increase in cash balance	318,478	171,941
Balance at beginning of the year	970,225	798,284
Balance at end of the year	1,288,703	970,225

Appendix 3—Concluded

National Museums of Canada—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978

1. Objectives and operations of the Corporation

The National Museums of Canada was established by the National Museums Act 1967-68, c. 21, s. 1. "...to demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof". The Corporation is a departmental Crown corporation of Canada and is funded through an annual appropriation which provides for the operating expenditures of the Corporation as well as providing annual amounts for credit to the Purchase and Special Accounts.

The Corporation is comprised of the National Gallery of Canada, and the National Museums of Man, Science and Technology, and Natural Sciences.

2. Significant accounting policies

Application

The statement of expenditure and revenue includes the activities of the National Museums of Canada as well as those of the Purchase, Trust and Special Accounts administered by the Corporation.

Expenditures

Expenditures for the year included amounts paid in April 1978 relating to work performed, goods received or services rendered prior to March 31, 1978. Operating expenditures are charged to parliamentary appropriations provided for that purpose. Capital expenditures are expended in the year of purchase and are provided for in the same parliamentary appropriations.

Receipts

Receipts of the Corporation's Purchase Account, Trust Account and Special Account are reported on a cash basis and are retained in those accounts. Other revenues are reported on a cash basis and are credited to non-tax revenue of Canada in the Consolidated Revenue Fund.

Disbursements of the special accounts

Disbursements of the Purchase and Special Accounts are made from the receipts of those accounts as well as from parliamentary appropriations provided for that purpose. Disbursements of the Corporation's Trust Account are made from the receipts of that account.

Services provided without charge

Amounts for services provided without charge by other government departments are included in the operating expenditures of the Corporation (Note 4).

Grants

Grants are charged to a separate parliamentary appropriation and are subject to criteria and guidelines approved by the Treasury Board.

Employees' termination benefits

Employee termination benefits are expended in the year of payment. The Corporation does not reflect in its financial statement the liability for employee termination benefits, estimated at March 31, 1978 to be \$5,520,000 (\$4,800,000 at March 31, 1977).

3. Purchase Account

An amount of \$570,000 was transferred from Secretary of State Vote 90 to the Purchase Account. At March 31, 1978 the balance of \$1,145,691 in the Purchase Account included \$828,236 designated for emergency purchases.

4. Services provided without charge

The operating expenditures include the following services provided by government departments for which there was no charge to the National Museums of Canada.

SERVICES PROVIDED:

	1978	1977
	\$	\$
Accommodation.....	6,530,000	3,599,000
Employee insurance premiums.....	200,000	322,000
Cheque issue service.....	92,000	79,000
Employee compensation payments.....	2,000	1,000
	6,824,000	4,001,000

5. Additional information

The inventory (at cost) of books, pamphlets, replicas and other materials for sale to the public increased from \$1,097,000 at March 31, 1977 to \$1,835,357 at March 31, 1978.

Payments for goods received and services rendered to March 31, 1978 amounting to \$577,782 (\$131,461 in 1977) that could not be paid by the April 30 deadline have been carried forward to 1978-79.

Appendix 4

Public Service Commission

Staff Development and Training Revolving Fund

(Authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c. 46)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 18, 1978

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Staff Development and Training Revolving Fund of the Public Service Commission as at March 31, 1978 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the failure to record a provision for employee termination benefits referred to in Note 2(a), these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General,
for the Auditor General of Canada*

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Accountable advances	14,312	40,323	Accounts payable	1,900,109	1,717,635
Accounts receivable	4,290,024	4,906,151	Retroactive salary adjustments payable		508,807
Due from Receiver General for Canada (Note 2(b))	1,100,000		Due to Receiver General for Canada (Note 2(b)) ..		211,310
Prepaid expenses	6,973	10,125	Deferred course fees	202,992	288,747
				2,103,101	2,726,499
			Long-term debt		
			Advances from Canada for working capital	3,242,132	2,080,100
			EQUITY OF CANADA		
			Retained earnings (deficit)	66,076	150,000
	5,411,309	4,956,599		5,411,309	4,956,599

The accompanying notes are an integral part of the financial statements.

Certified correct:

K. EVAN
Director of Finance

Approved:

E. GALLANT
Chairman

Appendix 4—Continued

Public Service Commission—Continued

Staff Development and Training Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Course fees and services	20,084,791	19,051,001
Catering and accommodation	316,922	580,521
	20,401,713	19,631,522
Expenses		
Salaries, wages and employee benefits	16,234,287	14,767,516
Professional and special services	2,041,459	1,287,278
Rentals	1,041,479	1,170,641
Travel and communication	842,819	765,169
Materials and supplies	814,598	658,908
Catering and residential accommodation	333,398	367,592
Administrative and financial services	150,000	130,399
Interest	85,954	92,199
Other	41,643	30,510
	21,585,637	19,270,212
Net income (loss) for the year	(1,183,924)	361,310

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	150,000	(746,672)
Recovery under authority of Secretary of State Vote 105d		746,672
	150,000	
Net income (loss) for the year	(1,183,924)	361,310
Due to Receiver General for Canada		(211,310)
	(1,033,924)	150,000
Due from Receiver General for Canada	1,100,000	
Balance at end of the year	66,076	150,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Operations		
Net income for the year		361,310
Less: Refundable to the Receiver General for Canada		211,310
Available net income		150,000
Refundable from the Receiver General for Canada	1,100,000	
Prior year's deficit recovered under Secretary of State Vote 105d		746,672
Increase in long-term debt	1,162,032	425,163
	2,262,032	1,321,835
Funds applied		
Operations		
Net loss for the year	1,183,924	
Increase (decrease) in working capital	1,078,108	1,321,835
Working capital—Beginning of the year	2,230,100	908,265
Working capital—End of the year	3,308,208	2,230,100
Changes in working capital components:		
Increase (decrease) in accounts receivable	(616,127)	1,919,144
Increase (decrease) in amount due from Receiver General for Canada	1,100,000	
Increase (decrease) in accountable advances	(26,011)	10,495
Increase (decrease) in prepaid expense	(3,152)	10,125
Decrease (increase) in accounts payable	(182,474)	(511,944)
Decrease (increase) in accrued salaries payable		296,491
Decrease (increase) in retroactive salaries payable	508,807	(27,276)
Decrease (increase) in amount due to Receiver General for Canada	211,310	(211,310)
Decrease (increase) in deferred course fees	85,755	(163,890)
	1,078,108	1,321,835
Working capital		
Current assets	5,411,309	4,956,599
Current liabilities	2,103,101	2,726,499
Working capital	3,308,208	2,230,100

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF ADVANCES FROM CANADA
FOR WORKING CAPITAL WITH PUBLIC ACCOUNTS
AT MARCH 31, 1978

	\$
Advances from Canada for working capital per balance sheet	3,242,132
Add: payments made after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 expenditures	326,923
	3,569,055
Deduct: amounts received after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 receipts	4,912,626
Advances from Canada for working capital per Public Accounts	(1,343,571)

Appendix 4—Concluded**Public Service Commission—Concluded****Staff Development and Training Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS, MARCH 31, 1978****1. Objectives and operations of the Fund**

The revolving fund was established by Secretary of State Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c. 46, to provide development and training courses, including specialized language training, and related consultative services, on a cost-recovery basis.

In 1976-77 the maximum amount which may be drawn from the Consolidated Revenue Fund as advances for working capital was increased from \$2,000,000 to \$3,500,000 under authority of Secretary of State Vote L107b, Appropriation Act No. 5, 1976, 1976-77, c. 2.

2. Significant accounting policies**(a) Year-end cut-off**

The accounts of the revolving fund are presented on the accrual basis with the exception of the liability for employee termination benefits and the liability for vacation pay which are not recorded in the books of account. The liability for vacation pay is not considered material. The financial statements show the balance of the working capital advance account as at March 31, 1978 in accordance with the instructions contained in Treasury Board Circular No. 1970-7 of January 8, 1970.

(b) Surplus/deficit

The Treasury Board on November 1, 1973, authorized the revolving fund to carry forward surpluses or deficits annually up to a limit of \$150,000. These retained earnings are to be used to offset accumulated deficits from prior years' operations or to provide for expected deficits in future years. Any surplus in excess of \$150,000 must be refunded to the Receiver General for Canada as non-tax revenue. Accumulated deficits in excess of \$150,000 will be recouped by authority of Parliament.

3. Interest on advance

Interest on the working capital advance was calculated at the rate of 9% per annum on the month-end balance shown in the Central Accounts of Canada.

4. Comparative figures

Certain figures for 1977, presented for comparative purposes, have been restated to conform to the 1978 presentation.

Appendix 5

Public Archives

Central Microfilm Unit Revolving Fund

(Authorized by Vote 529, Appropriation Act No. 6, 1956 c. 32)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 30, 1978

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1978 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General,
for the Auditor General of Canada*

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash	450	300	Accounts payable and accrued liabilities	322,810	550,977
Accounts receivable	224,157	438,465	Current portion of loans from Canada	79,535	41,213
Inventories			Advances from customers	19,759	34,459
Material	80,999	184,687		422,104	626,649
Work in process	11,071	20,248	Long-term debt		
	92,070	204,935	Advances from Canada for working capital	90,653	156,555
Prepaid expenses		5,544	Less: funds for replacement of fixed assets	38,273	68,004
	316,677	649,244		52,380	88,551
Fixed			Loans from Canada, net of current portion (Note 3) ..	237,503	398,547
At appraised value April 1, 1969	72,725	72,725		711,987	1,113,747
At cost: furniture and fixtures	27,523	27,709	EQUITY OF CANADA		
Machinery and equipment	487,770	483,971	Contributed capital	114,010	114,010
Leasehold improvements	265,651	250,668	Deficit	76,357	55,500
	853,669	835,073		37,653	58,500
Less: accumulated depreciation and amortization	420,706	312,062		749,640	1,172,250
	432,963	523,011			
	749,640	1,172,255			

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. C. TAYLOR
Director of Administration and Technical Services

Approved:

W. I. SMITH
Dominion Archivist

Appendix 5—Continued

Public Archives—Continued

Central Microfilm Unit Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Sales	1,709,142	1,750,298
Expenses		
Salaries, wages and employee benefits	841,574	729,325
Raw materials consumed	486,926	571,627
Accommodation	141,746	137,815
Depreciation and amortization	108,644	130,887
Maintenance and repairs	43,006	36,453
Interest on loans and advances	40,047	46,331
Professional and special services	21,245	18,797
Rental of equipment	15,335	19,915
Office supplies	11,598	15,566
Travel and communications	8,424	7,496
Outside developing and printing	3,023	40,665
Miscellaneous	8,429	6,804
	1,729,997	1,761,681
Loss for the year	20,855	11,383

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year		
As previously reported	41,637	13,455
Prior period adjustment (Note 5)	13,865	30,664
As restated	55,502	44,119
Loss for the year	20,855	11,383
Balance at end of the year	76,357	55,502

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF ADVANCES FROM CANADA FOR
WORKING CAPITAL WITH PUBLIC ACCOUNTS
AT MARCH 31, 1978

	\$
Advances from Canada for working capital per balance sheet	52,380
Add: Payments made after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 expenditures	62,660
	115,040
Deduct: Amounts received after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 receipts	166,531
Advances from Canada for working capital per Public Accounts	(51,491)

STATEMENT OF CHANGES OF FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Operations		
Loss for the year	(20,855)	(11,383)
Add: depreciation and amortization not requiring an outlay of funds	108,644	130,886
	87,789	119,503
Increase in loans from Canada		232,611
	87,789	352,114
Funds applied		
Purchase of fixed assets	18,596	186,291
Long-term loans becoming current	38,322	41,213
Reduction in advances from Canada for working capital	36,171	52,526
Repayment of loans from Canada	122,722	
	215,811	280,030
Increase (decrease) in working capital	(128,022)	72,084
Working capital, beginning of the year	22,595	(49,489)
Working capital, end of the year	(105,427)	22,595
Changes in working capital components:		
Increase (decrease) in cash	150	100
Increase (decrease) in accounts receivable	(214,308)	74,843
Increase (decrease) in inventories	(112,865)	89,698
Increase (decrease) in prepaid expense	(5,544)	5,325
Decrease (increase) in accounts payable	228,167	(111,050)
Decrease (increase) in loans payable current portion	(38,322)	47,627
Decrease (increase) in customer advances	14,700	(34,459)
	(128,022)	72,084
Working Capital		
Current assets	316,677	649,244
Current liabilities	422,104	626,649
Working capital	(105,427)	22,595

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Fund

The purpose of the Fund is to provide microfilm service to government departments and agencies on a cost recovery basis.

Under authority of Secretary of State Vote L110, Appropriation Act No. 3, 1975, 1974-75-76, c. 57, the maximum amount which may be drawn from the Consolidated Revenue Fund as advances for working capital was established at \$200,000.

2. Significant accounting policies

Accounting basis

The accounts of the Fund are recorded on an accrual basis with the exception that the liability for employee termination benefits and the liability for accrued vacation leave amounting to \$33,870 and \$13,770 respectively were not recorded in the books of account as at March 31, 1978. The effect on the financial statements is not considered material.

Inventories

Inventory of raw material is valued at cost on a first-in, first-out basis. Work in process inventory is valued on the basis of cost of raw materials used plus an estimate of the value of direct labour and other costs incurred.

Appendix 5—Concluded**Public Archives—Concluded****Central Microfilm Unit Revolving Fund—Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978—*Concluded*

Fixed assets

- (a) Fixed asset purchases from appropriations prior to April 1, 1969 were transferred to the Revolving Fund without charge and were recorded at an appraised value of \$114,010 of which assets valued at \$41,285 have been disposed of to date. Purchases subsequent to April 1, 1969 were recorded at cost. For assets acquired up to March 31, 1975 depreciation is calculated on a straight line basis, using estimated useful life of each asset, usually 3 to 10 years. For assets acquired after March 31, 1975 depreciation is calculated on a straight line basis at 20% for machinery and equipment and at 10% for other assets based on the acquisition cost.
- (b) The Central Microfilm Unit moved in October 1975 to leased accommodation at a new location. Leasehold improvements are being amortized on a straight line basis over the period of the lease of 10 years.

5. Prior period adjustment

As a result of accounting errors in 1976-77, the balance of the deficit at March 31, 1977 previously reported as \$41,637 has been restated to show retroactive charges of \$13,865 consisting of:

	\$
Increase in accounts payable and materials consumed	9,388
Decrease in accounts receivable and sales	4,477
	<u>13,865</u>

6. Comparative figures

Certain figures for 1977, presented for comparative purposes, have been restated to conform to the 1978 presentation.

3. Loans from Canada

Loans totalling \$317,038 have been made to the Revolving Fund to finance the acquisition of fixed assets and leasehold improvements. These loans bear interest at the rate of 8¼% and are repayable in annual instalments under terms and conditions approved by the Treasury Board except that a loan of \$20,000 authorized by Secretary of State Vote L105, Appropriation Act No. 3, 1975, and a further loan of \$200,000 authorized by Secretary of State Vote L100, Appropriation Act No. 3, 1976, have not yet received the approval of the Treasury Board for their terms and conditions.

4. Deficit

The deficit balance at March 31, 1977 was not recouped in 1977-78. However, authority will be requested in the 1978-79 Supplementary Estimates for the recovery of the accumulated deficit to March 31, 1978 through a charge to an expenditure vote of the Secretary of State.

Appendix 6

National Film Board

Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c. 46)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 30, 1978

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Government Photo Centre Revolving Fund of the National Film Board as at March 31, 1978 and the statements of operations, deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, except for the failure to record a provision for employee termination benefits referred to in Note 2, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Deputy Auditor General,
for the Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash	300	300	Accounts payable and accrued liabilities	356,374	273,506
Accounts receivable	396,378	391,086	Current portion of loans from Canada	82,431	58,209
Material, supplies and parts inventory	133,212	96,724		438,805	331,715
Prepaid expenses	4,037	15,985	Long-term debt		
	533,927	504,095	Advances from Canada for working capital	320,561	292,287
Fixed (Note 5)			Less: funds for replacement of fixed assets	37,940	37,402
Laboratory equipment	517,993	458,085		282,621	254,885
Office furniture and equipment	34,132	29,946	Loans from Canada net of current portion (Note 3) ...	287,415	267,100
	552,125	488,031		1,008,841	853,700
Less: accumulated depreciation	236,639	220,914	DEFICIT OF CANADA		
	315,486	267,117	Deficit	159,428	82,488
	849,413	771,212		849,413	771,212

The accompanying notes are an integral part of the financial statements.

Certified correct:

W. J. PROCTOR
Manager

Approved:

D. B. DOMVILLE
For Government Film Commissioner

Appendix 6—Continued

National Film Board—Continued

Canadian Government Photo Centre Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Sales	1,507,141	1,380,295
Other	4,678	14,591
	1,511,819	1,394,886
Expenses		
Salaries, wages and employee benefits	931,148	789,082
Materials	220,155	204,861
Printing and processing in other laboratories	152,745	144,759
Accommodation	125,629	120,391
Communications	42,554	32,467
Depreciation	41,422	34,987
Interest on loans and advances	31,817	39,115
Maintenance and repair of machinery and equipment	19,099	18,314
Special services	13,722	11,367
Travel	9,643	4,690
Equipment rentals	9,481	12,784
Building renovations	7,800	
Office supplies	7,033	12,019
Miscellaneous	6,128	6,565
	1,618,376	1,431,401
Loss for the year	106,557	36,515

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year, as restated (Note 5)	82,488	181,678
Recovered from Canada under authority of Secretary of State Vote 75a (Vote 70b in 1976-77)	29,617	135,705
	52,871	45,973
Loss for the year	106,557	36,515
Balance at end of the year (Note 4)	159,428	82,488

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF ADVANCES FROM CANADA FOR
WORKING CAPITAL WITH PUBLIC ACCOUNTS
AS AT MARCH 31, 1978

	\$
Advances from Canada for working capital per balance sheet	282,621
Add: Payments made after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 expenditures	236,876
	519,497
Deduct: Amounts received after March 31, 1978 which were recorded in the Consolidated Revenue Fund as 1977-78 receipts	290,958
Advances from Canada for working capital per Public Accounts	228,539

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Prior year's deficit recovered under Secretary of State Vote 75a (Vote 70b in 1976-77)	29,617	135,705
Loans from Canada	85,420	99,277
Proceeds on disposal of fixed assets	7,539	
Increase in advances from Canada for working capital	27,736	
	150,312	234,982
Funds applied		
Loss from operations	106,557	36,515
Less: items not requiring an outlay of funds		
Loss on disposal of fixed assets	(1,669)	
Depreciation	(41,422)	(34,987)
	63,466	1,528
Long-term loans becoming current	24,222	27,254
Purchase of fixed assets	98,999	99,277
Repayment of loans from Canada	40,883	
Decrease in advances from Canada for working capital		136,147
	227,570	264,206
Decrease in working capital	77,258	29,224
Working capital, beginning of the year, as restated (Note 5)	172,380	201,604
Working capital, end of the year	95,122	172,380
Changes in working capital components		
Increase (decrease) in accounts receivable	5,292	124,460
Increase (decrease) in petty cash and employee advances		125
Increase (decrease) in prepaid expenses	(11,948)	15,496
Increase (decrease) in inventories	36,488	28,932
Decrease (increase) in accounts payable	(82,868)	(172,588)
Decrease (increase) in loans payable, current portion	(24,222)	(27,254)
		1,605
Decrease (increase) in customer advances	(77,258)	(29,224)
Working capital		
Current assets	533,927	504,095
Current liabilities	438,805	331,715
Working capital	95,122	172,380

The accompanying notes are an integral part of the financial statements.

Appendix 6—Concluded**National Film Board—Concluded****Canadian Government Photo Centre Revolving Fund—Concluded****NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978****1. Objectives and operations of the Fund**

The purpose of the Fund is to provide photographic printing and processing services to government departments and agencies on a cost recovery basis.

Under authority of Secretary of State Vote L76d, Appropriation Act No. 1, 1977, 1976-77, c. 7, the maximum amount which may be drawn from the Consolidated Revenue Fund as advances for working capital was established at \$750,000.

2. Significant accounting policies**(a) Accounting basis**

The accounts of the Fund were maintained on an accrual basis with the exception of the liability for employee termination benefits which is not recorded in the books of account and amounts to \$132,178 at March 31, 1978 (\$99,930 at March 31, 1977).

(b) Inventory

Inventory is valued at the lower of cost on a first-in, first-out basis, and net realizable value.

(c) Fixed assets

Fixed assets are recorded at cost. Depreciation is provided on a straight line basis at the rate of 10% per annum.

5. Prior period adjustments

As a result of errors in the accounting for cash receipts and fixed asset disposals during the year ended March 31, 1976, the deficit balances as at March 31, 1976 and 1977 have been increased to show a retroactive charge of \$52,871. This represents the cumulative amount by which accounts receivable and fixed assets have been restated to reflect the following:

	\$
Payments on accounts receivable incorrectly recorded as income	45,013
Loss on previously unrecorded fixed asset disposals	7,858
	<u>52,871</u>

In addition, the fund had acquired certain used fixed assets in previous years from the National Film Board and reported them at net book value. This year it was decided to show the gross cost and accumulated depreciation and the comparative figures have been restated to reflect this change.

3. Loans

Loans authorized by Parliament on an annual basis are for the acquisition of fixed assets. These loans bear interest at rates varying from 7¼% to 8¼% and are repayable in annual instalments over a period of ten years under the terms approved by the Governor in Council.

4. Deficit

Authority will be requested in 1978-79 Supplementary Estimates for the recovery of the 1977-78 deficit through a charge to an expenditure vote of the Secretary of State.

Appendix 7

National Arts Centre Corporation

(Established by the National Arts Centre Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 28, 1978

MR. ARTHUR GELBER, O.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA, ONTARIO.

I have examined the balance sheet of National Arts Centre Corporation as at March 31, 1978 and the statements of income and expense and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1978 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Cash	273,678	574,476	Accounts payable and accrued liabilities	863,327	775,939
Short term deposit certificates (Note 3)	1,275,000	525,000	Payroll deductions and sales tax	345,885	311,330
Accounts receivable (Note 5)	544,765	253,334	Deferred income (Note 8)	798,814	830,998
Grants receivable	31,315	187,800	Provision for major repairs to building (Note 4)	225,889	374,653
Costs related to future performances	252,539	149,955		2,233,915	2,292,920
Inventories (Note 6)	177,131	153,644	Provision for employee termination benefits	154,157	123,673
Prepaid expense	106,299	109,520	EQUITY OF CANADA		
			Surplus (deficit)	272,655	(462,864)
	2,660,727	1,953,729		2,660,727	1,953,729

The accompanying notes are an integral part of the financial statements.

Certified correct:

H. SAUVÉ
Director of Finance

Approved on behalf of the Board of Trustees:

A. GELBER
Chairman

MARIE LAMBERT
Vice-Chairman

Appendix 7—Continued

National Art Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Performing Arts Programmes—As per statement	4,558,874	3,838,694
Restaurants—As per statement	1,515,111	1,387,892
Municipal grant	127,375	165,000
Other		
Parking	781,463	782,152
Interest on investments	307,973	274,482
Supply of materials and services to lessees	246,013	143,256
Rentals	157,893	142,336
Advertising	45,036	63,102
Miscellaneous	63,883	61,124
Total income	7,803,621	6,858,038
Expense		
Performing Arts Programmes—As per statement		
Direct cost	6,224,543	5,954,542
Advertising cost	509,577	460,921
Restaurants—As per statement	1,491,804	1,534,960
General and administration		
Salaries and wages	3,249,926	2,952,660
Casual employees	552,446	419,678
Employee benefits	334,310	291,758
Building maintenance	1,259,915	914,518
Utilities	542,302	593,033
Capital expenditures	284,622	209,174
Advertising and promotion	272,900	312,655
Office supplies	217,573	214,088
Consultants' services and expense	161,171	131,806
Rentals	155,970	146,665
Employee travel and duty entertainment	130,279	92,082
Telephone and telegraph	94,154	93,709
Insurance	71,537	51,000
Receptions	38,995	23,908
Service charge on credit cards	33,321	23,763
Trustees' fees and expenses	30,675	24,668
Staff development	16,757	26,776
Other	95,325	100,735
	7,542,178	6,622,676
Total expense	15,768,102	14,573,099
Excess of expenses over the income for the year	7,964,481	7,715,061

The accompanying notes are an integral part of the financial statements.

STATEMENT OF INCOME AND EXPENSE OF RESTAURANTS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Income		
Food	674,941	638,618
Beverages	825,079	739,405
Other income	15,091	9,869
	1,515,111	1,387,892
Expense		
Cost of sales		
Food	280,382	283,755
Beverages	257,476	219,986
	537,858	503,741
General and administration		
Salaries and wages	651,785	708,215
Employee benefits	57,285	63,866
Supplies	80,293	91,698
Music and entertainment	78,243	57,322
Advertising	30,139	23,947
Employee meals	25,257	26,529
Service charge on credit cards	9,875	11,664
Management fees		19,465
Other	21,069	28,513
Total expense	1,491,804	1,534,960
Excess of income over expense for the year	23,307	(147,068)

The accompanying notes are an integral part of the financial statements.

Appendix 7—Continued

National Arts Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE OF PERFORMING
ARTS PROGRAMMES FOR THE YEAR ENDED MARCH 31, 1978

	Dance and Variety		Music		Theatre		Festival		Total	
	1978	1977	1978	1977	1978	1977	1978	1977	1978	1977
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income										
Box office.....	2,094,411	1,838,793	483,469	509,130	883,370	920,841	237,703	246,679	3,698,953	3,515,443
Other income.....			177,483	134,560	69,879	19,069	79,007	1,017	326,369	154,646
Specific grants.....			24,001	7,850	19,000	14,500	37,300	46,500	80,301	68,850
Recovery of costs from:										
External Affairs					106,303		3,200		109,503	
Others	92,255	33,935	112,841	64,240	107,213	1,580	31,439		343,748	99,755
	2,186,666	1,872,728	797,794	715,780	1,185,765	955,990	388,649	294,196	4,558,874	3,838,694
Expense										
Direct cost										
Talent expense, performers and musicians	1,619,171	1,407,523	1,411,388	1,503,078	852,754	737,981	444,821	455,680	4,328,134	4,104,262
Artistic, creative and professional services			3,676	4,720	97,833	113,664	62,079	66,037	163,588	184,421
Set, prop, sound and stage crew	260,695	256,661	81,329	107,992	686,795	494,642	250,560	363,297	1,279,379	1,222,592
Wardrobe.....					110,825	93,081	46,023	97,406	156,848	190,487
Theatre and other production expense.....	96,009	89,160	44,951	39,166	123,745	110,383	31,889	14,071	296,594	252,780
	1,975,875	1,753,344	1,541,344	1,654,956	1,871,952	1,549,751	835,372	996,491	6,224,543	5,954,542
Advertising cost										
Performances.....	155,389	174,898	51,219	28,684	87,602	77,296	92,959	79,394	387,169	360,272
Subscriptions.....	26,346	16,267	38,017	31,942	58,045	52,440			122,408	100,649
	181,735	191,165	89,236	60,626	145,647	129,736	92,959	79,394	509,577	460,921
Total expense.....	2,157,610	1,944,509	1,630,580	1,715,582	2,017,599	1,679,487	928,331	1,075,885	6,734,120	6,415,463
Excess of expense over income for the year	(29,056)	71,781	832,786	999,802	831,834	723,497	539,682	781,689	2,175,246	2,576,769

The accompanying notes are an integral part of the financial statements.

Appendix 7—Continued

National Arts Centre Corporation—Continued

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	(462,864)	(723,803)
Excess of expense over income for the year	(7,964,481)	(7,715,061)
	(8,427,345)	(8,438,864)
Parliamentary appropriation after transfer in 1978 of \$250,000 (1977, \$500,000) to provision for major repairs to building (Note 4)	8,700,000	7,976,000
Balance at end of the year	272,655	(462,864)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objects and operations of the Corporation

The objects of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objects, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for and sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objects, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years commencing June 1, 1969. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the accounts of the Corporation do not include any charge for rent, interest or depreciation related to the building complex.

2. Significant accounting policies

(a) Grants

Municipal and specific grants receivable as at March 31 are recorded as assets in cases where the grantors have made firm commitments to the Corporation.

(b) Capital expenditures

Capital expenditures for operations are expensed in the year of acquisition.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value (restaurants) or replacement cost (production).

(d) Deferred income

Income from tickets sold prior to March 31 for performances taking place after that date is deferred. Deferred income also includes unredeemed gift certificates, exchange vouchers and credit notes; those more than three years old and a percentage of those less than three years old are included in income for the current year.

(e) Cost of performing arts programmes

Direct costs of performing arts programmes are apportioned over the number of performances of the related production. Advances to performing companies and artists under contract and other costs of production in progress are deferred in costs relating to future performances.

Direct costs include expenditures directly attributable to the National Arts Centre's performing arts programmes. Indirect cost not attributable to particular performances are charged to general and administrative expense.

(f) Restaurant operations

Restaurant expense does not include costs related to building maintenance, public services and capital operating expenditures. These costs are included in general and administrative expense.

(g) Provision for employee termination benefits

Severance pay generally accrues to employees over their service period and is payable upon their separation or retirement. A provision for this liability is reflected in the balance sheet and the related expense is included in salaries and wages in the statements of income and expenses.

3. Short term deposit certificates

Short term deposit certificates include \$75,000 provided as security to the Bank for the payment of salaries to artists as required by a union and in guarantee of a musician's loan for the purchase of instrument.

4. Provision for major repairs to building

In 1977, the Treasury Board approved a submission for major repairs to the structure of the building (expansion joints). The cost of this project was estimated at \$750,000 and funded through increased parliamentary appropriation for this specific purpose. As at March 31, 1978, expenditures of this project totalled \$524,111.

The provision for major repairs to building at March 31 includes:

	1978	1977
	\$	\$
Balance at beginning of the year	374,653	
Amount transferred from parliamentary appropriation	250,000	500,000
	624,653	500,000
Expenditures for the year	398,764	125,347
Balance at end of the year	225,889	374,653

5. Accounts receivable

Accounts receivable as at March 31 include:

	1978	1977
	\$	\$
Customer accounts	474,129	235,010
Loans to musicians	21,704	15,280
	495,833	250,290
Allowance for bad debts	5,377	2,207
	490,456	248,083
Other receivables	54,309	5,251
	544,765	253,334

Appendix 7—Concluded**National Arts Centre Corporation—Concluded****NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1978—*Concluded***6. Inventories**

Inventories as at March 31 include:

	1978	1977
	\$	\$
Production—Materials applicable to performing arts programmes	122,572	94,900
Restaurants—Food & beverages	54,559	58,744
	<u>177,131</u>	<u>153,644</u>

7. Lease commitments

The Corporation's lease commitments as of March 31, 1978 amount to \$666,478 and are detailed below:

<u>Fiscal year</u>	<u>Amount</u> \$
1978-79	224,208
1979-80	159,828
1980-81	124,390
1981-82	80,849
1982-83	<u>77,203</u>
	<u>666,478</u>

8. Deferred income

	1978	1977
	\$	\$
Tickets sold prior to March 31	734,694	766,411
Gift certificates, exchange vouchers and credit notes	97,155	88,304
Less: amounts transferred to income for the year ..	<u>33,035</u>	<u>23,717</u>
	<u>64,120</u>	<u>64,587</u>
	<u>798,814</u>	<u>830,998</u>

9. Comparative figures

Certain 1977 figures have been reclassified to conform to the 1978 presentation.

10. Statutory information

Eight executive officers (six in 1977) were paid salaries aggregating \$214,800 in 1978 and \$207,228 in 1977; ten trustees (twelve in 1977) were paid fees aggregating \$7,300 in 1978 and \$6,600 in 1977.

11. Anti-inflation Act

The Corporation is subject to the compulsory controls imposed by various federal anti-inflation programs which set ceilings on wage and price increases.

SECTION 24

**1977-78
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Services
Royal Canadian Mounted Police**

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	24.4
Total cost of programs	24.5
Programs by activity	24.6
Grants, contributions and other transfer payments	24.7
Net expenditure by program and standard object	24.8
Revenue	24.9
Appendices	24.10



SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

- To provide overall policy direction to the programs of the Department.

Correctional Services

Objective

CORRECTIONAL SERVICES PROGRAM

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

- To enforce laws, prevent crime, maintain peace, order and security.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		Unexpended Balances	1976-77 Expenditures
	Appropriations	Expenditures		
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions	\$ 11,459,000 00			
1a	270,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	893,444 00			
	12,622,444 00	12,217,529 73	404,914 27	9,238,843 62
Stat. Solicitor General—Salary and motor car allowance	21,697 79	21,697 79		21,999 84
Stat. Contributions to employee benefit plans	616,000 00	616,000 00		445,000 00
	13,260,141 79	12,855,227 52	404,914 27	9,705,843 46
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	\$ 214,663,000 00			
5a To authorize the transfer of \$1,087,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
5b To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1977,				
(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$11,512.57;				
(b) to reimburse the following Working Capital Advances for the value of stores which have become obsolete, unserviceable, lost or destroyed				
(i) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of \$27,345.69;				
(ii) Operational Stores Working Capital Advance Account established by Solicitor General Vote L166, Appropriation Act No. 2, 1973, in the amount of \$100,475.50; and				
(c) to authorize the transfer of \$4,927,820 from Solicitor General Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	6,015,819 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	143,091 00			
Transfer from Treasury Board Vote 15 public service bilingualism	305,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	1,153,000 00			
	222,279,912 00	219,448,381 58	2,831,530 42	183,096,989 76
10 Penitentiary Service—Capital expenditures including payments to provinces or municipalities as contributions toward construction done by those bodies	\$ 73,503,000 00			
Less transfer to:				
Vote 5	\$1,087,999 00			
Vote 5	4,927,820 00			
Vote 15	133,999 00			
	6,149,818 00			
	67,353,182 00	54,534,474 58	12,818,707 42	34,686,236 32
15 National Parole Board—Operating expenditures	\$ 29,268,000 00			
15a To authorize the transfer of \$133,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 10	133,999 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	200,690 00			
Transfer from Treasury Board Vote 15 public service bilingualism	44,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	63,100 00			
	29,709,790 00	26,630,522 65	3,079,267 35	21,600,751 73

Budgetary Appropriations and Expenditures—Concluded

Vote	1977-78 Appropriations \$	1977-78 Expenditures \$	Unexpended Balances \$	1976-77 Expenditures \$
Correctional Services—Concluded				
CORRECTIONAL SERVICES PROGRAM—Concluded				
Stat. Pensions and other employee benefits	44,608 02	44,608 02		50,581 29
Stat. Contributions to employee benefit plans	21,331,000 00	21,331,000 00		17,386,000 00
Stat. Federal Court awards	30,462 96	30,462 96		18,297 43
Stat. Write-off of active assets	134,977 07	134,977 07		11,537 29
Stat. Refunds of amounts credited to revenue in previous years	810 04	810 04		1,221 30
	340,884,742 09	322,155,236 90	18,729,505 19	256,851,615 12
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$ 365,856,000 00			
20a	358,000 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	738,335 00			
Transfer from Treasury Board Vote 15 public service bilingual- ism	661,000 00			
Transfer from Treasury Board Vote 17a employment creating projects	150,000 00			
	367,763,335 00	345,563,926 84	22,199,408 16	313,529,154 88
25 Capital expenditures	52,659,000 00	52,146,185 76	512,814 24	40,379,581 07
Stat. Pensions and other employee benefits—Members of the Force	69,370,096 35	69,370,096 35		62,759,859 56
Stat. Contributions to employee benefit plans	5,163,000 00	5,163,000 00		3,774,000 00
Stat. Federal Court awards	16,625 29	16,625 29		405,656 73
	494,972,056 64	472,259,834 24	22,712,222 40	420,848,252 24
Total	849,116,940 52	807,270,298 66	41,846,641 86	687,405,710 82

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1977-78	12,855	45	499		13,309
	1976-77	9,706	234	397		9,869
Correctional Services	1977-78	322,155	2,579	4,779	10,968	335,323
	1976-77	256,852	1,892	5,896	9,993	270,849
Royal Canadian Mounted Police	1977-78	472,260	1,999	11,877	35,787	517,925
	1976-77	420,848	1,177	10,530	32,190	462,391
Total	1977-78	807,270	4,623	17,155	46,755	866,557
	1976-77	687,406	3,303	16,823	42,183	743,109

Programs by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	10,954	10,677	33	65	2,273	2,113	13,260	12,855
<i>Less: receipts credited to revenue</i>		45						45
<i>Add: services provided by other departments</i>	499	499					499	499
Total cost of program	11,453	11,131	33	65	2,273	2,113	13,759	13,309
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates	136,935	140,126	60,265	51,422			197,200	191,548
Rehabilitation of inmates	50,237	49,342	3,563	2,399	601	601	54,401	52,342
Parole and community services	29,710	26,630					29,710	26,630
Administration	34,718	29,590	3,525	714			38,243	30,304
Contributions to employee benefit plans	21,331	21,331					21,331	21,331
	272,931	267,019	67,353	54,535	601	601	340,885	322,155
<i>Less: receipts credited to revenue</i>	2,579	2,579					2,579	2,579
<i>Add: services provided by other departments</i>	4,779	4,779					4,779	4,779
<i>accommodation provided by this department</i>	10,968	10,968					10,968	10,968
Total cost of program	286,099	280,187	67,353	54,535	601	601	354,053	335,323
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	165,692	157,100	7,921	4,922			173,613	162,022
National police services	45,807	36,857	5,047	3,242			50,854	40,099
Police services under contract	234,436	223,756	26,687	34,990			261,123	258,746
Administration	62,068	73,908	13,004	8,992	4	4	75,076	82,904
Pensions and other benefits	64,041	64,041			10,509	10,509	74,550	74,550
	572,044	55,662	52,659	52,146	10,513	10,513	635,216	618,321
<i>Less: receipts and revenues credited to the vote</i>	140,244	146,061					140,244	146,061
	431,800	409,601	52,659	52,146	10,513	10,513	494,972	472,260
<i>Less: receipts credited to revenue</i>	1,970	1,999					1,970	1,999
<i>Add: services provided by other departments</i>	12,056	11,877					12,056	11,877
<i>accommodation provided by this department</i>	38,200	35,787					38,200	35,787
Total cost of program	480,086	455,266	52,659	52,146	10,513	10,513	543,258	517,925

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
ADMINISTRATION PROGRAM			
GRANTS			
<i>Departmental administration</i>			
Grant to the Canadian Association of Chiefs of Police	50	50	50
Grant to the Canadian Criminology and Corrections Association	100	100	100
Grant to the John Howard Society	50	25	
	<u>200</u>	<u>175</u>	<u>150</u>
CONTRIBUTIONS			
<i>Departmental administration</i>			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,384	1,283	1,404
Student Summer and Youth Employment	689	655	
	<u>2,073</u>	<u>1,938</u>	<u>1,404</u>
Correctional Services			
CORRECTIONAL SERVICES PROGRAM			
GRANTS			
<i>Rehabilitation of inmates</i>			
Grants to authorized after-care agencies	601	601	560
<i>Administration</i>			
Pensions and other employee benefits	45	45	51
	<u>646</u>	<u>646</u>	<u>611</u>
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
GRANTS			
<i>Administration</i>			
Grant to the Royal Canadian Mounted Police Veterans Association	3	3	3
Grant to the International Association of Chiefs of Police	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<i>Pensions and other employee benefits</i>			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S. c. R-10)	9,707	9,707	9,572
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10)	754	754	711
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10)	48	48	45
	<u>10,513</u>	<u>10,513</u>	<u>10,332</u>
Total	<u>13,432</u>	<u>13,272</u>	<u>12,497</u>

Net Expenditures by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	5,596 5,520 <i>4,420</i>	181,871 175,114 <i>149,066</i>	372,713 354,966 <i>322,388</i>	560,180 535,600 <i>475,874</i>
(1) Other personnel costs	616 619 <i>448</i>	24,793 28,334 <i>20,568</i>	64,084 68,696 <i>60,153</i>	89,493 97,649 <i>81,169</i>
(2) Transportation and communications	701 874 <i>776</i>	16,913 8,616 <i>6,580</i>	33,172 32,564 <i>28,019</i>	50,786 42,054 <i>35,375</i>
(3) Information	646 161 <i>141</i>	272 152 <i>219</i>	988 412 <i>304</i>	1,906 725 <i>664</i>
(4) Professional and special services	3,099 2,913 <i>1,820</i>	16,303 21,591 <i>15,959</i>	17,598 19,088 <i>15,732</i>	37,000 43,592 <i>33,511</i>
(5) Rentals	112 126 <i>195</i>	1,791 1,457 <i>1,213</i>	19,687 17,785 <i>15,992</i>	21,590 19,368 <i>17,400</i>
(6) Purchased repair and upkeep	10 17 <i>17</i>	2,645 2,512 <i>2,129</i>	12,720 13,515 <i>11,162</i>	15,375 16,044 <i>13,308</i>
(7) Utilities, materials and supplies	174 447 <i>275</i>	23,265 25,024 <i>22,392</i>	29,860 29,251 <i>24,890</i>	53,299 54,722 <i>47,557</i>
(8) Construction and acquisition of land, buildings and equipment		57,600 47,033 <i>28,464</i>	26,805 28,374 <i>18,518</i>	84,405 75,407 <i>46,982</i>
(9) Construction and acquisition of machinery and equipment	33 65 <i>60</i>	10,195 8,015 <i>6,775</i>	25,854 23,772 <i>21,862</i>	36,082 31,852 <i>28,697</i>
(10) Grants, contributions and other transfer payments	2,273 2,113 <i>1,554</i>	681 646 <i>611</i>	10,513 10,513 <i>10,332</i>	13,467 13,272 <i>12,497</i>
(12) All other expenditures		4,556 3,661 <i>2,876</i>	21,222 19,385 <i>17,110</i>	25,778 23,046 <i>19,986</i>
(1-12) Total	13,260 12,855 <i>9,706</i>	340,885 322,155 <i>256,852</i>	635,216 618,321 <i>546,462</i>	989,361 953,331 <i>813,020</i>
(13) Less: receipts and revenues credited to the vote			140,244 146,061 <i>125,614</i>	140,244 146,061 <i>125,614</i>
Total net expenditures	13,260 12,855 <i>9,706</i>	340,885 322,155 <i>256,852</i>	494,972 472,260 <i>420,848</i>	849,117 807,270 <i>687,406</i>

Amounts in roman type are 1977-78 appropriations.
Amounts in **bold face** type are 1977-78 expenditures.
Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Administration		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	42,022 96	234,468 78
B Miscellaneous	2,500 00	
Total	44,522 96	234,468 78
	1977-78	

Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure: includes \$27,091 received from Simon Fraser University, Burnaby, B.C. as refund of a 1976-77 Contribution.....	42,023	
B Miscellaneous	2,500	
	44,523	
	1977-78	
	\$	\$

Correctional Services

Comparative Summary		
Non-Tax Revenue—		
A Return on investments	1,121,504 94	710,526 27
B Refunds of previous years' expenditure	128,496 22	193,412 60
C Services and service fees	815,325 76	541,735 07
D Proceeds from sales	227,869 38	225,756 26
E Privileges, licences and permits	205,538 71	158,830 63
F Miscellaneous	80,233 11	61,969 92
Total.....	2,578,968 12	1,892,230 75
	1977-78	

Details

Non-Tax Revenue—		
A Return on investments: profits transferred from industrial and stores account (manufactured products) \$1,077,429, livestock and canning supplies stores account \$44,076	1,121,505	
B Refunds of previous years' expenditures \$128,496	128,496	
C Services and service fees: custodial service under contract \$797,313, sundries \$18,013	815,326	
D Proceeds from sales: farm produce \$224,902, manufactured products \$2,967, sales of farm produce consisted of \$224,902, charged to Vote 5 Administration, Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries	227,869	
E Privileges, licences and permits: rentals \$84,630, inmate board and lodging \$120,909	205,539	
F Miscellaneous: premium, discount and exchange \$10, fines and forfeitures \$12,951, commission on provincial sales tax collections \$799, clothing provided to inmates \$4,911, miscellaneous \$61,562	80,233	
Total.....	2,578,968	

Royal Canadian Mounted Police

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	304,989 41	166,292 90
B Refunds of previous years' expenditure	1,465,017 83	740,767 34
C Privileges, licences and permits	8,527 35	11,291 36
D Miscellaneous	220,589 60	258,546 00
Total.....	1,999,124 19	1,176,897 60
	1977-78	

Details

Non-Tax Revenue—		
A Return on Investments:		
Net profit on the operation of the RCM Police Working Capital Advance Clothing and Kit Account	190,901	
Net profit on RCM Police Messes Operations Account	108,861	
Interest on loans	3,903	
Profit on foreign exchange transactions	1,324	
		304,989
B Refunds of previous years' expenditures:		
Proceeds received from oil companies on return of empty oil and gas containers	8,523	
Repayment by provinces for various investigations	268,076	
Repayment for services rendered other departments	15,349	
Repayment for repairs to police cars	126,102	
Refund of provincial gasoline tax	7,496	
Sundries	1,039,472	
		1,465,018
C Privileges, licences and permits:		
Rentals		8,527
D Miscellaneous:		
Officers' pension contributions	135,741	
Musical ride tours	1,500	
Sundries	83,349	
		220,590
Total.....		1,999,124

Appendix 1

Canteen Account—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventories	230,063	218,850	Profit undistributed	580	7,107
			Equity of Canada—Working capital advance not to exceed \$255,000	229,483	211,743
	230,063	218,850		230,063	218,850

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	1,991,311	1,570,054
Cost of Sales		
Inventory at beginning of year	218,850	146,297
Purchases	1,949,915	1,595,740
	2,168,765	1,742,037
Less: inventory at end of year	230,063	218,850
	1,938,702	1,523,187
Profit	52,609	46,867
Profit undistributed at beginning of year	7,107	5,009
	59,716	51,876
Profit distributed to Inmates welfare fund during year	59,136	44,769
Profit undistributed at end of year	580	7,107

Appendix 2

Industrial and Stores Account—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventories	2,758,197	1,769,291	Equity of Canada—Working capital advance not to exceed \$4,000,000	2,758,197	1,769,291

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	3,193,652	2,247,524
Cost of sales		
Inventory at beginning of year	1,769,291	1,592,496
Purchases	3,132,475	1,775,564
	4,901,766	3,368,060
Less: inventory at end of year	2,758,197	1,769,291
	2,143,569	1,598,769
Less: material written off	27,346	18,066
	2,116,223	1,580,703
Profit	1,077,429	666,821
Less: profit transferred to non-tax revenue	1,077,429	666,821
	nil	nil

Appendix 3

Livestock and Canning Supplies Account—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventories	122,685	104,129	Equity of Canada—Working capital advance not to exceed \$315,000	122,685	104,129

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	272,473	270,058
Other sales—Produced beef	44,076	43,705
Cost of Sales		
Inventory at beginning of year	104,129	119,725
Purchases	291,029	254,462
	395,158	374,187
Less: inventory at end of year	122,685	104,129
	272,473	270,058
Profit	44,076	43,705
Less: profit transferred to non-tax revenue	44,076	43,705
	nil	nil

Appendix 4

Stores Working Capital Advance—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventories	4,952,372	3,766,755	Equity of Canada—Working capital advance not to exceed \$5,000,000	4,952,372	3,766,755

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	7,598,503	7,034,098
Cost of sales		
Inventory at beginning of year	3,766,755	3,846,145
Purchases	8,884,595	6,994,650
	12,651,350	10,840,795
Less: inventory at end of year	4,952,372	3,766,755
	7,698,978	7,074,040
Less: material written off	100,475	39,942
	nil	nil

Appendix 5

**Royal Canadian Mounted Police
RCM Police Clothing and Kit Account**

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures for the preceding year)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Accounts receivable	15,473	38,324	Equity of Canada—Working capital advance not to exceed \$7,000,000	6,381,531	4,483,078
Inventory	6,366,058	4,444,754		6,381,531	4,483,078
	6,381,531	4,483,078			

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	3,279,742	2,966,293
Cost of Sales		
Inventory April 1, 1977	4,444,754	3,725,273
Purchases	5,005,283	3,614,983
	9,450,037	7,340,256
Less: ending inventory March 31, 1978	6,366,058	4,444,754
	3,083,979	2,895,502
Less: storage costs	195,763	70,791
	4,862	19,500
Net profit credited to non-tax revenue	190,901	51,291

Appendix 6

**Royal Canadian Mounted Police Working Capital Advance
RCM Police Messes Operations Account**

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures for the preceding year)

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Cash advances	1,110	810	Accounts payable		1,299
Cash on hand	3,365	380	Equity of Canada—Working capital advance not to exceed \$80,000	60,906	63,674
Inventory	55,100	55,621		60,906	64,973
Accounts receivable	1,331	8,162			
	60,906	64,973			

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
WORKING CAPITAL ADVANCE		
Opening Balance	63,674	40,480
Increase or decrease (–) in cash advance	300	60
Increase or decrease (–) in cash on hand	2,985	(147)
Increase or decrease (–) in inventory	(521)	5,580
Increase or decrease (–) in accounts receivable	(6,831)	3,055
Increase (–) or decrease in accounts payable	1,299	14,646
	60,906	63,674

Appendix 6—Concluded**Royal Canadian Mounted Police Working Capital Advance****RCM Police Messes Operations Account—Concluded****STATEMENT OF PROFIT AND LOSS**

FOR THE YEAR ENDED MARCH 31, 1978

(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	1,476,521	1,245,745
Cost of sales		
Inventory April 1, 1977	55,621	50,041
Purchases	1,367,139	1,140,017
	1,422,760	1,190,058
Less: ending inventory March 31, 1978	55,100	55,621
	1,367,660	1,134,437
Net profit credited to non-tax revenue	108,861	111,308

Appendix 7**Royal Canadian Mounted Police Superannuation****Account****STATEMENT OF OPERATIONS**

FOR THE YEAR ENDED MARCH 31, 1978

(with comparative figures as at March 31, 1977)

	1978	1977
	\$	\$
Opening balance	576,640,531	487,666,819
RECEIPTS		
Contributions from personnel (current and arrears)	16,812,376	15,066,034
Contributions by the Province of Newfoundland (provincial force absorbed)	17,172	17,171
Contributions by the Government (Statutory)....	29,647,212	26,652,358
Actuarial liability adjustment	45,690,000	33,000,000
Interest	24,384,467	20,516,370
Cash payments		3,941
Transfer from other pension funds		135,986
	116,551,227	95,391,860
	693,191,758	583,058,679
DISBURSEMENTS		
Annuities and allowances payments	6,658,729	5,208,682
Cash termination allowances payments and return of contributions	1,068,723	1,055,149
Transfer to other pension funds	93,544	112,870
Interest on returns of contributions	53,648	41,447
	7,874,644	6,418,148
Closing balance	685,317,114	576,640,531
	693,191,758	583,058,679

Annuity, insurance and pension accounts—Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On March 14, 1978, a report was tabled showing that an estimated actuarial deficit of \$21,700,000 existed in the Account at December 31, 1974 after making allowances for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. On the advice of the actuaries, an amount of \$14,690,000 was credited to the Account as of March 31, 1978, pursuant to subsection 24(3) of the Act to cover the actuarial deficit identified in the report.

Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1977-78, the additional interest amounted to \$20,248,662 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies.

Appendix 8

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 10, 1978

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
SOLICITOR GENERAL OF CANADA
OTTAWA, ONTARIO.

I have examined the statement of transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1978. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the accompanying financial statement presents fairly the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1978 and the balance of the Fund as at that date, in accordance with accounting policy described in Note 2, applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year.....	9,029,589	8,735,145
RECEIPTS		
Contributions by members.....	47,132	60,070
Interest.....	666,310	624,744
	713,442	684,814
	9,743,031	9,419,959
DISBURSEMENTS		
Withdrawal of contributions	53,703	122,359
Pensions to dependants.....	292,806	268,011
	346,509	390,370
Balance at end of the year	9,396,522	9,029,589

The accompanying notes are in integral part of the financial statements.

Certified correct:

JEAN-PAUL TÊTAULT
Departmental Services Officer

Approved:

D. J. BEIERSDORFER
Acting Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1978

1. Statutory Authority

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in the Consolidated Revenue Fund by section 55 of Part IV of the Royal Canadian Mounted Police Continuation Act, R.S., c. R-10. Part IV of the Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is to be credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pension benefits paid.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund out of any unappropriated moneys in the Consolidated Revenue Fund such amount as may be required to re-establish solvency of the Fund.

2. Accounting Policy

Cash basis

All transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund are accounted for on a cash basis.

3. Supplementary Information

The most recent quinquennial actuarial examination was made as at March 31, 1976. The valuation disclosed an actuarial surplus of \$1.4 million of which \$770,000 was allocated to the payment of increased pension benefits, retroactive to January 1, 1977.

SECTION 25

**1977-78
PUBLIC ACCOUNTS**

Supply and Services

**Department
Canadian Arsenals Limited
Canadian Commercial Corporation**

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	25.4
Total cost of programs	25.5
Programs by activity	25.6
Grants, contributions and other transfer payments	25.6
Net expenditure by program and standard object	25.7
Revenue	25.8
Non-budgetary appropriations and net payments for loans, investments and advances	25.8
Appendices	25.9

SUPPLY AND SERVICES

Department

Objectives

ADMINISTRATION PROGRAM

- The objective of the Administration Program is to provide a broad range of services to assist the Department in realizing the objectives of both the Supply and Services programs.

SUPPLY PROGRAM

- To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.
- To acquire and provide in the most economical manner goods and services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.
- To provide an effective and economical exhibit and display service to federal government departments and agencies on a recovery basis.

SERVICES PROGRAM

- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote		1977-78	1977-78	Unexpended	1976-77
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including recoverable expenditures on behalf of the Supply Revolving Fund.....	\$ 8,480,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	90,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	174,000 00			
		8,744,000 00	8,317,052 06	426,947 94	9,849,044 35
Stat.	Minister of Supply and Services—Salary and motor car allowance.....	21,999 84	21,999 84		21,999 84
Stat.	Contributions to employee benefit plans.....	965,000 00	965,000 00		959,000 00
		9,730,999 84	9,304,051 90	426,947 94	10,830,044 19
SUPPLY PROGRAM					
5	Expenditures on behalf of government departments and agencies for unsolicited research and development proposals and to authorize the crediting of an amount not exceeding \$3,350,000 to the Supply Revolving Fund established by Vote L18e, Appropriation Act No. 4, 1966 for the cost of free and subsidized publications.....	\$ 15,350,000 00			
	5a To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 3, 1977, to reimburse the Expositions Revolving Fund established by Labour Vote L149b, Appropriation Act No. 1, 1970, in an amount not exceeding \$1,000,000 for the estimated operating loss to September 30, 1977 and to provide a further amount of.....	1,000,000 00			
	5b To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 3, 1977:				
	(a) to increase from \$3,350,000 to \$3,700,000 the amount that may be credited to the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966, for the costs of free and subsidized publications;				
	(b) to transfer the estimated operating loss to March 31, 1978, of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970, in an amount not exceeding \$500,000 to the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966; and				
	(c) thereupon to repeal the said Loans, Investments and Advances Vote L149b.....	1 00			
		16,350,001 00	14,679,874 57	1,670,126 43	15,266,827 22
SERVICES PROGRAM					
15	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year.....	\$ 82,348,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	177,000 00			
	Transfer from Treasury Board Vote 17a employment creating projects.....	44,800 00			
		82,569,800 00	82,148,585 08	421,214 92	71,127,907 03
		9,694,000 00	9,694,000 00		8,300,000 00
		92,263,800 00	91,842,585 08	421,214 92	79,427,907 03
Stat.	Contributions to employee benefit plans.....	118,344,800 84	115,826,511 55	2,518,289 29	105,524,778 44
Canadian Arsenals Limited					
20	Program expenditures.....	1,611,000 00	1,200,000 00	411,000 00	2,718,000 00
Canadian Commercial Corporation					
25	Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency and to reimburse the Canadian Commercial Corporation Working Capital Advance Account established by the Canadian Commercial Corporation Act (R.S. c. 35, S-1), in the amount of \$3,000,000 for losses on trading operations.....	12,450,000 00	10,264,214 93	2,185,785 07	8,242,654 37
	Total.....	132,405,800 84	127,290,726 48	5,115,074 36	116,485,432 81

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department					
ADMINISTRATION	1977-78	9,304		1,467	10,771
	1976-77	10,830		1,155	11,985
SUPPLY	1977-78	14,680			14,680
	1976-77	15,267			15,267
SERVICES	1977-78	91,843		8,160	100,003
	1976-77	79,428		8,126	87,554
Total department	1977-78	115,827	24,122*	9,627	101,332
	1976-77	105,525	14,213*	9,281	100,593
Canadian Arsenals Limited	1977-78	1,200			1,200
	1976-77	2,718			2,718
Canadian Commercial Corporation	1977-78	10,264			10,264
	1976-77	8,242			8,242
Grand total	1977-78	127,291	24,122*	9,627	112,796
	1976-77	116,485	14,213*	9,281	111,553

* Unable to breakdown receipts credited to revenue by program.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Management services	1,220	1,154		1			1,220	1,155
Personnel	1,655	1,545	3	7			1,658	1,552
Administrative services	7,901	7,579	77	355			7,978	7,934
Comptroller	1,716	1,878		15			1,716	1,893
Emergency supply planning	1,178	745					1,178	745
Contributions to employee benefit plans	965	965					965	965
	14,635	13,866	80	378			14,715	14,244
<i>Less: receipts and revenues credited to the vote</i>	<i>4,984</i>	<i>4,940</i>					<i>4,984</i>	<i>4,940</i>
	9,651	8,926	80	378			9,731	9,304
<i>Add: services provided by other departments</i>	<i>1,467</i>	<i>1,467</i>					<i>1,467</i>	<i>1,467</i>
Total cost of program	11,118	10,393	80	378			11,198	10,771
SUPPLY PROGRAM								
Unsolicited proposals for research and development	11,650	10,030					11,650	10,030
Free and subsidized distribution of government publications	3,700	3,650					3,700	3,650
Reimburse Expositions Revolving Fund	1,000	1,000					1,000	1,000
Total cost of program	16,350	14,680					16,350	14,680
SERVICES PROGRAM								
Program administration	2,757	2,540	15	82			2,772	2,622
Public service compensation administration	28,326	32,493	119	387			28,445	32,880
Social and economic assistance payment administration	26,654	26,003	139	100			26,793	26,103
Accounts payable and other payments administration	11,903	10,983	68	66			11,971	11,049
Accounts of Canada and reporting services	20,893	21,799	109	315			21,002	22,114
Management, financial and other services	26,322	27,693	181	186			26,503	27,879
Contributions to employee benefit plans	9,694	9,694					9,694	9,694
	126,549	131,205	631	1,136			127,180	132,341
<i>Less: receipts and revenues credited to the vote</i>	<i>34,916</i>	<i>40,498</i>					<i>34,916</i>	<i>40,498</i>
	91,633	90,707	631	1,136			92,264	91,843
<i>Add: services provided by other departments</i>	<i>8,160</i>	<i>8,160</i>					<i>8,160</i>	<i>8,160</i>
Total cost of program	99,793	98,867	631	1,136			100,424	100,003
Canadian Arsenals Limited								
Operations	1,156	938					1,156	938
Capital			455	262			455	262
Total cost of program	1,156	938	455	262			1,611	1,200
Canadian Commercial Corporation								
Administration and operations—								
Supply program	15,060	13,495					15,060	13,495
<i>Less: receipts and revenues credited to the vote</i>	<i>2,610</i>	<i>3,231</i>					<i>2,610</i>	<i>3,231</i>
Total cost of program	12,450	10,264					12,450	10,264

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
ADMINISTRATION PROGRAM			
<i>Expenditures not required for the current year</i>			168

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages	8,230 8,342 <i>9,315</i>		80,849 82,152 <i>72,351</i>	89,079 90,494 <i>81,666</i>			89,079 90,494 <i>81,666</i>
(1) Other personnel costs	969 971 <i>964</i>		9,805 9,822 <i>8,423</i>	10,774 10,793 <i>9,387</i>			10,774 10,793 <i>9,387</i>
(2) Transportation and communications	1,288 1,210 <i>961</i>		17,089 17,252 <i>13,045</i>	18,377 18,462 <i>14,006</i>			18,377 18,462 <i>14,006</i>
(3) Information	226 278 <i>258</i>	3,350 1,925 <i>3,000</i>	477 519 <i>519</i>	4,053 2,722 <i>3,777</i>			4,053 2,722 <i>3,777</i>
(4) Professional and special services	1,548 983 <i>810</i>	12,000 10,030 <i>10,467</i>	5,376 8,663 <i>4,508</i>	18,924 19,676 <i>15,785</i>			18,924 19,676 <i>15,785</i>
(5) Rentals	113 129 <i>209</i>		7,095 7,161 <i>6,848</i>	7,208 7,290 <i>7,057</i>			7,208 7,290 <i>7,057</i>
(6) Purchased repair and upkeep	484 494 <i>535</i>		503 624 <i>532</i>	987 1,118 <i>1,067</i>			987 1,118 <i>1,067</i>
(7) Utilities, materials and supplies	353 430 <i>452</i>		4,903 4,602 <i>4,465</i>	5,256 5,032 <i>4,917</i>			5,256 5,032 <i>4,917</i>
(8) Construction and acquisition of land, buildings and equipment	<i>606</i>			<i>606</i>			<i>606</i>
(9) Construction and acquisition of machinery and equipment	80 378 <i>391</i>		631 1,134 <i>1,249</i>	711 1,512 <i>1,640</i>			711 1,512 <i>1,640</i>
(10) Grants, contributions and other transfer payments	<i>168</i>			<i>168</i>			<i>168</i>
(12) All other expenditures	1,424 1,029 <i>1,722</i>	1,000 2,725 <i>1,800</i>	452 412 <i>345</i>	2,876 4,166 <i>3,867</i>	1,611 1,200 <i>2,718</i>	15,060 13,495 <i>11,132</i>	19,547 18,861 <i>17,717</i>
(1-12) Total	14,715 14,244 <i>16,391</i>	16,350 14,680 <i>15,267</i>	127,180 132,341 <i>112,285</i>	158,245 161,265 <i>143,943</i>	1,611 1,200 <i>2,718</i>	15,060 13,495 <i>11,132</i>	174,916 175,960 <i>157,793</i>
(13) Less: receipts and revenues credited to the vote	4,984 4,940 <i>5,561</i>		34,916 40,498 <i>32,857</i>	39,900 45,438 <i>38,418</i>		2,610 3,231 <i>2,890</i>	42,510 48,669 <i>41,308</i>
Total net expenditures	9,731 9,304 <i>10,830</i>	16,350 14,680 <i>15,267</i>	92,264 91,843 <i>79,428</i>	118,345 115,827 <i>105,525</i>	1,611 1,200 <i>2,718</i>	12,450 10,264 <i>8,242</i>	132,406 127,291 <i>116,485</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	11,137,927 10	8,044,965 40
B Refunds of previous years' expenditure	639,874 87	447,971 59
C Services and service fees	867,574 02	9,411 49
D Proceeds from sales	10,180,726 99	3,179,174 41
E Miscellaneous	1,296,118 17	2,531,547 76
Total	24,122,221 15	14,213,070 65
	1977-78	

Details

Non-Tax Revenue—

A Return of investment		
Interest on balance receivable under departmental agreements sales of Crown assets		
Algoma Steel Corporation	308	
Interest on Loans from Consolidated Revenue Fund—		
Canadian Commercial Corporation	550,042	
Royal Canadian Mint	3,294,726	
Special remittance out of accumulative surplus—		
Supply Revolving Fund—Supply Operations	4,542,090	
Royal Canadian Mint	2,750,761	11,137,927
B Refunds of previous years' expenditure		
Refund of unexpected balance of appropriations 1976-77—		
Canadian Government Printing Bureau	21,000	
Canadian Arsenals Limited	508,543	
Sundry	110,332	639,875
C Service and service fees		867,574
D Proceeds from sales		
Sale of surplus Crown assets—		
Crown Assets Disposal Corporation	10,146,962	
St. Lawrence Seaway Authority	33,765	10,180,727
E Miscellaneous		
Supply Revolving Fund—		
Legal and support personnel services	520,000	
Free services	700,000	
Donations to Crown	16,817	
Conscience money	16,140	
Sundry	43,161	1,296,118
Total		24,122,221

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations				Balances		Used in the previous year
	1977-78	Brought forward	Total	Used in the current year	Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Canadian Commercial Corporation							
Section 8(2) of the Canadian Commercial Corporation Act 10 Geo. VI, 1946-47, C. 40, C. 35 R.S., 1968-69, C. 28, C. 6, R.S., 1970							
States loans are made available to the Corporation not exceeding the aggregate of \$10,000,000		4,200,000	4,200,000	(2,500,000)		6,700,000	

Appendix 1

Defence Production Revolving Fund

(Established under section 15 of the Defence Production Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
August 11, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Defence Production Revolving Fund as at March 31, 1978 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained below.

As described in Note 5 to the financial statements, a legal suit has been filed against a supplier for the recovery of a loan for \$1.7 million. The ultimate outcome of the litigation is uncertain at this time and I was unable to satisfy myself as to the collectibility of the loan.

In my opinion, subject to the effect of any adjustment which might have been required as a result of the matters referred to in the preceding paragraph, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for revenue referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Deputy Auditor General
for the Auditor General of Canada*

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Accounts receivable	13,232,220	15,727,208	Accounts payable and accrued liabilities	4,103,556	4,000,629
Accrued revenue (Note 4)	3,814,593	4,091,084	Federal sales tax payable	1,492,132	1,432,824
Loan receivable (Note 5)	1,724,008	1,724,008	Progress billings to customers (Note 2)	12,337,374	18,176,020
Progress billings from suppliers (Note 2)	6,109,095		Advances from customers	1,117,340	
Inventories (Note 2)	8,381,316		Due to Canada		2,647,165
Advances to supplier	14,490,411	25,690,655		19,050,402	26,256,638
	1,073,921				
	34,335,153	47,232,955	Long-term debt		
Long-term receivable (Note 6)	2,099,896	2,205,760	Advances from Canada	17,384,647	23,182,077
	36,435,049	49,438,715		36,435,049	49,438,715

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department:

J. M. DESROCHES
Deputy Minister of Supply

R. W. JONES
Comptroller-Supply

Appendix 1—Continued**Defence Production Revolving Fund—Continued****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978**

	1978	1977
	\$	\$
Sales of defence supplies (Note 3)	51,042,934	46,748,462
Cost of sales	51,042,934	46,748,462
Interest income		637,959
Income for the year		637,959

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978**

	1978	1977
	\$	\$
Balance at beginning of the year		
Income for the year		637,959
Amounts transferable to Canada (Note 1)		637,959
Balance at end of the year		(637,959)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978**

	1978	1977
	\$	\$
Funds provided		
Income for the year		637,959
Collection of long-term receivable	105,864	757,959
Repayment of long-term loan by supplier		500,000
	105,864	1,895,918
Funds applied		
Repayment of advances from Canada	5,797,430	7,305,521
Transferable to Canada		637,959
Long-term loan to supplier		500,000
	5,797,430	8,443,480
Decrease in working capital	5,691,566	6,547,562
Working capital at beginning of the year	20,976,317	27,523,879
Working capital at end of the year	15,284,751	20,976,317

The accompanying notes are an integral part of the financial statements.

ADVANCES FROM CANADA**RECONCILIATION WITH CONSOLIDATED REVENUE FUND
AS AT MARCH 31, 1978**

	1978	1977
	\$	\$
Balance per balance sheet	17,384,647	23,182,077
Funds received after March 31, but recorded in the Consolidated Revenue Fund as repayments of advances at that date	(9,381,778)	(17,015,741)
Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date	4,196,214	6,031,050
Interest income transferred after March 31, but recorded in the Consolidated Revenue Fund at that date		2,647,165
Balance per Consolidated Revenue Fund	12,199,083	14,844,551

Appendix 1—Concluded**Defence Production Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978****1. Objectives and operations of the Fund**

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act with authority to draw funds from the Consolidated Revenue Fund up to \$100 million. The Fund is a working capital advance as defined in the instructions contained in Treasury Board Circular 1970-7.

The objectives of the Fund are as follows:

- (a) to finance the stockpiling of defence supplies or strategic materials;
- (b) to make loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- (c) to permit initial payments for defence supplies which can be promptly billed to a government department, agency or an associated government in advance of delivery of goods.

Retained earnings are transferred to Canada as non-tax revenue. Reimbursement of a deficit is contingent upon a parliamentary appropriation.

Interest is not charged on working capital advances to the Fund.

2. Significant accounting policies**(a) Progress billings**

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by government departments or agencies and located on the suppliers' premises are recorded in the accounts as progress billings from suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

Billings to customers for these defence supplies which have not yet been delivered are recorded in the accounts as progress billings to customers.

(b) Inventories

Inventories consist of stockpiled defence supplies and component items purchased from suppliers and delivered to a prime contractor as government supplied materials for inclusion in finished products. Inventories are valued at the lower of cost and replacement cost.

Component items valued at \$7,409,361 are included in inventories in 1978. Previously, the costs of these components were included with progress billings from suppliers. The comparative figures for 1977 are not available.

3. Change in accounting policy—Revenue recognition

During the year, the Fund adopted the policy of recognizing all sales when finished products are delivered to customers. Previously, sales of defence supplies were recorded when materials were delivered or progress payments were made or accrued to suppliers. The change had the effect, in 1978, of decreasing accrued revenue and progress billings to customers by \$875,722 and of decreasing sales and cost of sales by \$10,182,061. This change in policy has been applied retroactively and the previous years' financial statements have been restated accordingly. For the year ended March 31, 1977, accrued revenue has been decreased by \$6,740,359, progress billings from suppliers by \$3,389,343, progress billings to customers by \$10,129,702 and sales and cost of sales by \$15,137,767.

4. Accrued revenue

This represents shipments of finished goods to March 31 that were not invoiced to customers by that date.

5. Loan receivable

This represents the balance of a 1972 non interest-bearing loan, the due date of which is in dispute. Legal counsel is of the opinion that the loan was due on August 4, 1976 and that there will be no loss to the Fund.

6. Long-term receivable

In accordance with the terms of an agreement, collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

7. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Appendix 2

The Supply Revolving Fund

(Authorized by Supply and Services Vote L6d, Appropriation Act No. 1, 1975 as amended)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
September 15, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Supply Revolving Fund as at March 31, 1978 and the statements of operations, retained earnings, changes in financial position and contributed capital for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in Note 2(a)(i), to the financial statements, revenue arising from the negotiation and administration of certain acquisition contracts on behalf of departments and agencies is recorded evenly over periods of up to 36 months after the date of contract award. The period in which revenues are recognized does not necessarily correspond to the period in which costs related to the same contracts are included in the accounts. Costs, including those arising prior to the awarding of contracts, are charged to expense in the year in which they are incurred. At March 31, 1978, deferred acquisition service revenue arising from the application of this recording method amounted to \$14.6 million and included amounts which should have been recognized as revenue during the year. The Fund has not determined

the extent of overstatement of deferred acquisition service revenue and the corresponding understatement of retained earnings on the balance sheet.

As described in Note 5 to the financial statements, all leasehold improvement costs have been charged to the operations of the Fund for the current year and not amortized over their useful life.

As described in Note 3 to the financial statements, the Fund has changed its method of accounting for inventories by including published government specifications and standards. I was unable to verify the accuracy of the amount of these inventories at April 1, 1977.

In my opinion, except for:

- the failure to recognize earned revenue as described in the third preceding paragraph, and
- the failure to amortize leasehold improvement costs over their useful life as described in the second preceding paragraph, and
- any adjustment which might have been required had I been able to verify the inventories of the specifications and standards as referred to in the preceding paragraph, and
- the failure to record a provision for employee benefits as described in Note 2(a)(ii) to the financial statements,

these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the change in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for specifications and standards inventories referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Deputy Auditor General,
for the Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Accounts receivable	74,737,835	59,683,671	Accounts payable and accrued liabilities	29,392,932	22,458,198
Current portion of EDP equipment contracts receivable	2,818,355	2,859,694	Due to Canada	7,555,937	4,744,491
Other current assets	149,987	115,751	Customers' deposits	143,306	503,751
Acquisition contract fees	14,582,211	14,792,238	Deferred subscription revenue	511,907	571,666
Inventories (Note 3)			Deferred acquisition service revenue	14,582,211	14,792,238
Stocked item supply	14,159,546	13,395,973	Current portion of long-term debt (Note 4) ...	4,568,202	3,882,632
Printing work in progress	1,876,592	1,531,006		56,754,495	46,952,976
Printing materials & supplies	1,855,337	1,458,825			
Publications	2,107,508	2,527,800			
	112,287,371	96,364,958			
Fixed			Long-term debt (Note 4)		
At appraised value	3,415,450	3,831,124	Advances from Canada for working capital	54,402,428	47,452,532
At cost	14,776,337	10,950,225	Less: funds for replacement of capital facilities..	160,001	170,946
	18,191,787	14,781,349		54,242,427	47,281,586
Less: accumulated depreciation	7,482,195	6,081,340	Advances from Canada for fixed assets and EDP equipment (net of current portion)	10,110,387	6,412,580
	10,709,592	8,700,009		64,352,814	53,694,166
Other long-term			EQUITY OF CANADA		
EDP equipment contracts receivable (net of current portion)	5,605,967	3,077,796	Contributed capital	4,495,622	4,495,622
Crown copyrights at nominal value	1	1	Retained earnings	3,000,000	3,000,000
	128,602,931	108,142,764		7,495,622	7,495,622
				128,602,931	108,142,764

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. W. JONES
Comptroller—Supply

J. M. DESROCHES
Deputy Minister of Supply

Appendix 2—Continued

Supply Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Sales		
Printing products purchased from commercial suppliers	64,260,301	56,336,256
Printing produced in government-owned facilities	46,112,513	42,169,614
Publications	5,552,981	5,126,640
Acquisitions services	66,756,232	56,180,491
Transportation—Freight, travel and removal ..	62,497,224	53,514,437
Stocked item supply	48,830,737	43,524,059
Exhibits and displays	8,711,917	6,179,068
Other services	8,557,107	5,631,867
	311,279,012	268,662,432
Expenses (including depreciation of \$1,779,904 in 1978; \$1,345,629 in 1977)		
Cost of sales	206,829,593	177,477,358
Administrative and general expenses	97,464,607	87,436,509
Interest	3,417,705	4,107,292
	307,711,905	269,021,159
Less: recovered from Supply and Services Vote 5 for free and subsidized distribution ..	3,409,563	3,000,000
	304,302,342	266,021,159
Leasehold improvement costs (Note 5)	6,976,670	2,641,273
	623,134	
Income for the year	6,353,536	2,641,273

Note: For combination purposes, sales and cost of sales in the amount of \$29,762,833 (\$27,766,066 in 1977) have been eliminated. Of this amount \$14,303,500 (\$11,123,729 in 1977) relates to printing products purchased from commercial suppliers and \$4,881,732 (\$4,486,904 in 1977) relates to printing produced in government-owned facilities.

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year as previously reported	3,000,000	3,000,000
Opening deficit of the Expositions Revolving Fund	(297,599)	
Opening deficit of the Publishing Revolving Fund		(196,782)
Adjustment of prior year's income for Canadian Government Specifications Board Inventory recorded for the first time (Note 3)	500,000	500,000
Amount due to Canada	(202,401)	(303,218)
As restated	3,000,000	3,000,000
Income for the year	6,353,536	2,641,273
Recovered from Supply and Services Vote 5a (5d in 1977)	1,000,000	1,800,000
	10,353,536	7,441,273
Amount due to Canada	(7,353,536)	(4,441,273)
Balance at end of the year	3,000,000	3,000,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Income for the year	6,353,536	2,641,273
Add: items not requiring an outlay of funds		
Depreciation	1,779,904	1,381,261
Adjustments/loss on disposals of fixed assets	291,241	100,682
	8,424,681	4,123,216
Recovery from Supply and Services Vote 5a (Vote 5d in 1977)	1,000,000	1,800,000
Advances received from Canada for—		
Fixed assets	9,714,303	9,951,290
Working capital	6,960,841	2,760,856
Portion of long-term EDP equipment contracts receivable which became current ..	3,981,324	4,593,809
Increase in contributed capital		56,046
	30,081,149	23,285,217
Funds applied		
Transfer of earnings to Canada	7,353,536	4,441,273
Acquisition of fixed assets	4,080,728	3,540,997
Increase in EDP equipment contracts receivable	6,509,495	7,671,605
Portion of long-term advances from Canada for fixed assets which became current	6,016,496	5,615,071
	23,960,255	21,268,946
Increase in working capital	6,120,894	2,016,271
Working capital at beginning of the year	49,411,982	47,395,711
Working capital at end of the year	55,532,876	49,411,982

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year as previously reported	4,159,269	3,970,304
Opening contributed capital of Publishing Revolving Fund		132,919
Opening contributed capital of Expositions Revolving Fund	336,353	336,353
As restated	4,495,622	4,439,576
Fixed assets transferred to the Supply Revolving Fund at appraised value		56,046
Balance at end of the year	4,495,622	4,495,622

The accompanying notes are an integral part of the financial statements.

NET ADVANCES FROM CANADA FOR WORKING CAPITAL
RECONCILIATION WITH CONSOLIDATED REVENUE FUND
AS AT MARCH 31, 1978

	1978	1977
	\$	\$
Balance per balance sheet	54,242,427	47,281,586
Funds received after March 31, but recorded in the Consolidated Revenue Fund as repayment of advances at that date	64,429,139	54,751,872
	(10,186,712)	(7,470,286)
Payments made after March 31, but recorded in the Consolidated Revenue Fund as advances at that date	20,606,217	18,250,735
Balance per Consolidated Revenue Fund	10,419,505	10,780,449

Appendix 2—Continued

Supply Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Purpose and authority

The objective of the Fund is to acquire and provide, in the most economical manner, goods, printing, publishing, exhibits and displays and related services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.

The Supply Revolving Fund was authorized by Supply and Services Vote L6d, Appropriation Act No. 1 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

The Supply Revolving Fund has an authorized working capital limit of \$75,000,000. Fixed assets are financed by loan votes.

2. Significant accounting policies

(a) Revenue and expense

Revenue and expense are recorded on the accrual basis of accounting with the following variations:

- (i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching costs and revenue. Contracts ranging in value from \$200,000 to \$1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of \$1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to the contract award date but is of the opinion that the accounting principle of matching costs and revenue is not seriously violated since on average, revenue will be accruing on other contracts that have been completed.

- (ii) Employee benefits are expensed in the period in which the payments are made. The unaccrued liability at March 31, 1978 has been estimated at \$20,321,000 for employee termination benefits (\$15,700,000 in 1977) and \$3,426,000 for vacation pay (not available in 1977).

- (b) Depreciation
Depreciation is calculated on a straight-line basis over the estimated useful life of the fixed assets, generally 5 to 10 years.

(c) Inventories

Inventories of supplies and printing materials are valued at the lower of cost and replacement cost. Inventories of work in process and finished products (publications) are valued at the lower of cost and net realizable value.

(d) EDP equipment contracts receivable

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase, through a Capital Loan Vote, designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period. These transactions have been recorded as accounts receivable (title to the equipment remains with the

Supply Revolving Fund) and the original cost of the equipment, less capital repayments due or paid by client departments to March 31, 1978, has been shown as current and long-term assets on the Balance Sheet.

3. Change in accounting policy

During the year the Fund adopted the policy of recording published government specifications and standards as a stocked item supply inventory. Previously, their cost was charged to administrative and general expenses. The change had the effect in 1978 of increasing inventories and amount due to Canada by \$529,000 and of decreasing administrative and general expenses by \$29,000. The change has been applied retroactively and the previous year's financial statements have been restated accordingly. For the year ended March 31, 1977 inventories and due to Canada have been increased by \$500,000; administrative and general expenses have not been changed because the values of the inventories at the beginning and end of the year were equal. The opening retained earnings for the year ended March 31, 1977 has also been restated to reflect this change in accounting policy.

4. Long-term debt

	1978	1977
	\$	\$
(a) Advances from Canada for working capital	54,402,428	47,452,532
The amount charged to the Supply Revolving Fund at any time shall not exceed seventy five million dollars. Interest on the outstanding balance is calculated monthly at 8 5/8% per annum (8 7/8 in 1977).		
(b) Funds for replacement of capital assets	(160,001)	(170,946)
The Supply Revolving Fund may repay capital loans or purchase fixed assets through the Consolidated Revenue Fund to the extent of depreciation on fixed assets charged to operations. These amounts represent the remaining funds at March 31 available for this purpose.		
	54,242,427	47,281,586
(c) Advances from Canada for fixed assets and EDP equipment	14,678,589	10,295,212
These amounts have been authorized by the Treasury Board for the purchase of fixed assets. Interest is calculated monthly on the outstanding balance at varying rates (7-10%). The advances are repayable as follows:		
	\$	
1979	4,568,202	
1980	4,196,667	
1981	3,988,219	
1982	1,284,539	
1983	640,962	
	14,678,589	
(d) Current portion of debt	(4,568,202)	(3,882,632)
Long-term debt	64,352,814	53,694,166

5. Leasehold improvement costs

The leasehold improvement costs of \$623,134 for the year ended March 31, 1978 for areas occupied in the new Department of Supply and Services Headquarters Building were charged to operations on the advice of Treasury Board. Parliament voted the necessary funds (50% in 1975-76 and 50% in 1976-77), however, delays in the Department of Public Works' building program precluded the expenditure of the voted funds in the appropriate years.

6. Merging of the Supply Revolving Fund and the Expositions Revolving Fund

Appendix 2—Concluded**Supply Revolving Fund—Concluded**

Supplementary Estimates (A) 1977-78 provided funds for the reimbursement of the estimated loss to September 30, 1977 of the Expositions Revolving Fund in the amount of \$1,000,000. Supplementary Estimates (B) 1977-78 provided for the transfer of the Expositions Revolving Fund loss, incurred between October 1, 1977 and March 31, 1978, not exceeding \$500,000, to the Supply Revolving Fund. The merger had the effect of decreasing net income for 1978 by \$975,307 and of decreasing the amount due to Canada by \$272,906. The previous year's financial statements have been restated accordingly. The income for the year ended March 31, 1977 has been decreased by \$2,097,599 and the amount due to Canada has been decreased by \$297,599. There was no change in retained earnings because amounts in excess of \$3,000,000 are transferable to Canada.

7. Restatement of prior year's figures

The 1977 figures have been restated to conform to the 1978 presentation.

8. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the government's policy of self insurance.

SECTION 26

1977-78 PUBLIC ACCOUNTS

Transport

Department
Air Canada
Atlantic Pilotage Authority
Canadian National Railways
Canadian Transport Commission
Great Lakes Pilotage Authority Ltd.
National Harbours Board
Northern Transportation Company Limited
Pacific Pilotage Authority
St. Lawrence Seaway Authority

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	26.4
Total cost of programs	26.8
Programs by activity	26.9
Grants, contributions and other transfer payments	26.11
Net expenditure by program and standard object	26.14
Revenue	26.16
Non-budgetary appropriations and net payments for loans, investments and advances	26.19
Appendices	26.20

TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors; to provide central executive direction in the areas of policy, planning, finance and personnel management to all components of the Ministry; and to co-ordinate their operations and to provide them with efficient advisory and administrative support services.

MARINE AND AIR TRANSPORTATION PROGRAMS

- To provide facilities and to foster the optimum development of these modes of transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

SURFACE TRANSPORTATION PROGRAM

- To foster the optimum development of the national surface transport system into an efficient modally integrated service, responsive to national economic and social goals, on a cost recoverable basis wherever practicable, providing equal treatment for equal users.

Atlantic Pilotage Authority

Great Lakes Pilotage Authority, Ltd.

Laurentian Pilotage Authority

Pacific Pilotage Authority

Objective

- To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

National Harbours Board

St. Lawrence Seaway Authority

Objective

- These programs contribute to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

- To provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department				
DEPARTMENTAL ADMINISTRATION PROGRAM				
1 Operating expenditures, the grants listed in the Estimates, contributions and reimbursement of the Ministry of Transport Revolving Fund established by subsection 101(2) of the Financial Administration Act (Chap. 12, Statutes of 1951, second session) in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year	\$ 45,305,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	340,000 00			
	45,645,000 00	42,060,403 31	3,584,596 69	39,491,589 67
5 Capital expenditures	\$ 21,498,000 00			
5b To authorize the transfer of \$1,999,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 115	1,999,999 00			
	23,498,000 00	22,206,537 91	1,291,462 09	10,901,921 88
Stat. Minister of Transport—Salary and motor car allowance	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans	3,087,261 58	3,087,261 58		2,499,000 00
Stat. Refunds of amounts credited to revenue in previous years	28,384 58	28,384 58		143,590 40
	72,280,646 00	67,404,587 22	4,876,058 78	53,058,101 79
MARINE TRANSPORTATION PROGRAM				
10 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 180,019,000 00			
10b To authorize the transfer of \$2,362,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote; to delete from the accounts certain debts due and claims by Her Majesty amounting in the aggregate to \$7,063 08	1 00			
Transfer from Vote 115	2,362,999 00			
Transfer from Treasury Board Vote 10 student summer and youth employment	62,270 00			
	182,444,270 00	171,339,293 81	11,104,976 19	151,961,057 78
15 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 75,804,000 00			
15b To authorize the transfer of \$2,152,999 from Transport Vote 50, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 50	2,152,999 00			
Transfer from Treasury Board Vote 17a employment creating projects	72,000 00			
	78,029,000 00	68,693,143 19	9,335,856 81	61,046,623 04
Stat. Contributions to employee benefit plans	12,192,000 00	12,192,000 00		10,318,000 00
Stat. Federal Court awards	4,180 40	4,180 40		
Stat. Refunds of amounts credited to revenue in previous years	3,204 23	3,204 23		1,057 99
	272,672,654 63	252,231,821 63	20,440,833 00	223,326,738 81
AIR TRANSPORTATION PROGRAM				
20 Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	\$ 221,805,000 00			
20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$32,550 62; and to authorize the transfer of \$5,999,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 115	5,999,999 00			
Transfer from Treasury Board Vote 17a employment creating projects	631,000 00			
	228,436,000 00	218,613,757 76	9,822,242 24	206,822,992 67
25 Capital expenditures including contributions towards construction done by local or private authorities	126,876,000 00	122,409,485 31	4,466,514 69	145,527,142 14

Budgetary Appropriations and Expenditures—Continued

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Department—Concluded				
AIR TRANSPORTATION PROGRAM—Concluded				
30 The grants listed in the Estimates and contributions	\$ 7,252,000 00			
30b To authorize the transfer of \$3,649,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 115	3,649,999 00			
	10,902,000 00	10,659,749 47	242,250 53	9,107,388 05
Stat. Contributions to employee benefit plans	28,527,000 00	28,527,000 00		24,198,000 00
Stat. Federal Court awards	324,712 87	324,712 87		3,303,057 56
	395,063,712 87	380,534,705 41	14,531,007 46	388,958,580 42
SURFACE TRANSPORTATION PROGRAM				
40 Operating expenditures, including payments in respect of the deficits of the Digby-Saint John ferry services, and payment to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1977 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—The New England States, U.S.A.	\$ 125,119,000 00			
40b To extend the purposes of Transport Vote 40, Appropriation Act No. 3, 1977, to include payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations of the Ferry Services in the period from January 1, 1978 to March 31, 1978; to authorize the transfer of \$11,900,000 from Transport Vote 45 and \$2,499,999 from Transport Vote 50, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 45	11,900,000 00			
Transfer from Vote 50	2,499,999 00			
Transfer from Treasury Board Vote 17a employment creating projects	41,000 00			
	139,560,000 00	134,068,943 38	5,491,056 62	99,502,912 66
45 Capital expenditures, including expenditures on works on other than federal property	\$ 40,092,000 00			
Less transfer to:				
Vote 40	\$ 11,900,000 00			
Vote 50	5,735,000 00			
	17,635,000 00			
	22,457,000 00	17,228,459 43	5,228,540 57	10,594,441 69
46a Payments to VIA Rail Canada Inc. pursuant to a contract approved by Treasury Board to be entered into between the Minister and VIA Rail Canada Inc.	5,800,000 00	5,252,569 00	547,431 00	
50 Contributions and authority to make commitments not exceeding \$37,000,000 during the current fiscal year for payments pursuant to Parts I and II of the Railway Relocation and Crossing Act; payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1977 \$50 per month instead of \$20 per month as fixed by the said Act	\$ 137,610,000 00			
50a The grant listed in the Estimates and contributions—To authorize the transfer of \$5,735,000 from Transport Vote 45, Appropriation Act No. 3, 1977, for purposes of this Vote and to provide a further amount of	22,750,000 00			
Transfer from Vote 45	5,735,000 00			
	166,095,000 00			
Less transfer to:				
Vote 15	\$ 2,152,999 00			
Vote 40	2,499,999 00			
	4,652,998 00			
	161,442,002 00	143,990,394 74	17,451,607 26	117,613,871 16
55 Payment to Alberta, in accordance with terms and conditions approved by the Governor in Council, in respect of the maintenance of the domestic oil price	14,000,000 00	14,000,000 00		20,000,000 00
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,498,465 63	1,498,465 63		1,341,216 82
Stat. Contributions to employee benefit plans	689,000 00	689,000 00		530,000 00
	345,446,467 63	316,727,832 18	28,718,635 45	249,582,442 33
	1,085,465,481 13	1,016,898,946 44	68,566,534 69	914,925,863 35

Budgetary Appropriations and Expenditures—Continued

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
Air Canada				
60 Payments to Air Canada for reimbursement of special expenses, including interest on loans resulting from the construction of a line maintenance hangar at Winnipeg, Manitoba under an agreement approved by the Governor in Council	2,500,000 00	2,276,184 19	223,815 81	437,500 00
Atlantic Pilotage Authority				
65 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1977 to March 31, 1978	1,646,000 00	1,185,000 00	461,000 00	1,961,000 00
Canadian National Railways				
66a Payment to the Canadian National Railway Company to be applied by the company in payment of the deficits arising in the calendar years 1974 and 1975 in respect of the Canadian National Railway System	22,251,303 00	22,251,303 00		
Canadian Transport Commission				
80 Operating expenditures	23,685,000 00	21,335,250 34	2,349,749 66	18,385,122 83
85 Contributions, including an amount of \$25,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the fund and to provide that subsection 6(2) of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection 6(1) of that Act	\$ 44,400,000 00			
85a	500,000 00			
	44,900,000 00	42,986,456 35	1,913,543 65	34,667,493 35
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	302,018,494 92	302,018,494 92		280,909,197 88
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	29,906,989 08	29,906,989 08		27,069,673 31
Stat. Contributions to employee benefit plans	2,124,000 00	2,124,000 00		1,882,000 00
Stat. Refunds of amounts credited to revenue in previous years	78 71	78 71		40 89
	402,634,562 71	398,371,269 40	4,263,293 31	362,913,528 26
Great Lakes Pilotage Authority, Ltd.				
90 Payment to the Great Lakes Pilotage Authority, Ltd., upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1977 to March 31, 1978	\$ 488,000 00			
90b To authorize the transfer of \$271,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 115	271,999 00			
	760,000 00	602,018 42	157,981 58	1,073,629 14
National Harbours Board				
95 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1977 in the operation of the Jacques Cartier Bridge, Montreal Harbour \$ 1,100,000 00				
95a To authorize the transfer of \$3,194,999 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purposes of this Vote	1 00			
Transfer from Vote 115	3,194,999 00			
	4,295,000 00	2,903,446 00	1,391,554 00	2,758,000 00
97a Payment to the National Harbours Board to compensate the Ports of Sept-Îles and Baie des Ha! Ha!, Quebec for revenue foregone in 1973-74 such amount to constitute an absolute grant without interest,—To authorize the transfer of \$309,604 from Transport Vote 115, Appropriation Act No. 3, 1977, for the purpose of this Vote	\$ 1 00			
Transfer from Vote 115	309,604 00			
	309,605 00	309,605 12	(12)	
99b Payment to the National Harbours Board to be applied in repayment of a loan outstanding in respect of studies undertaken to evaluate a third vehicular crossing of Burrard Inlet, Port of Vancouver and to forgive the interest thereon	4,290,509 00	4,290,509 21		(21)

Budgetary Appropriations and Expenditures—Concluded

Vote				
	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
National Harbours Board—Concluded				
100 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1977 in the operation of the ports of Churchill, Manitoba and Halifax, Nova Scotia	\$ 1,054,000 00			
100b To extend the purpose of Transport Vote 100, Appropriation Act No. 3, 1977, to include a payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1977, in the operation of the Port of Prince Rupert, British Columbia	1 00			
	1,054,001 00	509,642 00	544,359 00	1,031,072 70
	9,949,115 00	8,013,202 33	1,935,912 67	3,789,072 70
Northern Transportation Company Limited				
110 Payment to the Northern Transportation Company Limited to defray the excess of costs over revenues of the 1977 Keewatin Resupply operation	600,000 00	252,695 00	347,305 00	202,042 00
Pacific Pilotage Authority				
Expenditures from appropriations not required for 1977-78				100,000 00
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
115 Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance to be applied by the Authority in payment of the excess of the expenditures over the revenues of the Authority in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie	\$ 38,600,000 00			
Less transfer to:				
Vote 5	\$ 1,999,999 00			
Vote 10	2,362,999 00			
Vote 20	5,999,999 00			
Vote 30	3,649,999 00			
Vote 90	271,999 00			
Vote 95	3,194,999 00			
Vote 97a	309,604 00			
	17,789,598 00			
	20,810,402 00	19,585,878 92	1,224,523 08	30,980,892 79
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
120 Payments to The St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	1,360,000 00	1,314,448 94	45,551 06	1,390,577 12
Stat. Payments to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the Consolidated Revenue Fund	31,396 75	31,396 75		98,642 47
	22,201,798 75	20,931,724 61	1,270,074 14	32,470,112 38
Total	1,548,008,260 59	1,470,782,343 39	77,225,917 20	1,317,872,747 83

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
DEPARTMENTAL ADMINISTRATION.....	1977-78	67,404	144		4,686		71,946
	1976-77	53,058	23		3,421		56,456
MARINE TRANSPORTATION	1977-78	252,232	1,612		4,113	3,000	257,733
	1976-77	223,327	1,071		4,443	3,000	229,699
AIR TRANSPORTATION	1977-78	380,535	853	11,142	11,134	20,418	400,092
	1976-77	388,959	8,797	10,394	12,590	13,850	396,208
SURFACE TRANSPORTATION	1977-78	316,728	3,494		562		313,796
	1976-77	249,582	3,800		471		246,253
Total department	1977-78	1,016,899	6,103	11,142	20,495	23,418	1,043,567
	1976-77	914,926	13,691	10,394	20,925	16,850	928,616
Air Canada	1977-78	2,276					2,276
	1976-77	437					437
Atlantic Pilotage Authority	1977-78	1,185					1,185
	1976-77	1,961					1,961
Canadian National Railways	1977-78	22,251					22,251
	1976-77						
Canadian Transport Commission	1977-78	398,371	18		1,548		399,901
	1976-77	362,913	783		1,664		363,794
Great Lakes Pilotage Authority, Ltd.	1977-78	602					602
	1976-77	1,074					1,074
National Harbours Board	1977-78	8,013					8,013
	1976-77	3,789					3,789
Northern Transportation Company Limited	1977-78	253					253
	1976-77	202					202
Pacific Pilotage Authority	1977-78						100
	1976-77	100					
St. Lawrence Seaway Authority							
DEEP WATERWAY	1977-78	19,586					19,586
	1976-77	30,981					30,981
ENTRUSTED (NON-TOLL) CANALS.....	1977-78	1,346					1,346
	1976-77	1,489	41				1,448
Total St. Lawrence Seaway Authority	1977-78	20,932					20,932
	1976-77	32,470	41				32,429
Grand total	1977-78	1,470,782	6,121*	11,142	22,043	23,418	1,498,980
	1976-77	1,317,872	14,515	10,394	22,589	16,850	1,332,402

*Does not include the following "Return on Investments" credited to revenue (in thousands of dollars) Canadian National Railways \$113,190, Air Canada \$24,327, Northern Transportation Company Limited \$5,123, St. Lawrence Seaway Authority \$6,407, Various Harbour Commissions \$380, Other \$5,451.

Programs by Activity (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Executive	1,359	1,211		4			1,359	1,215
Planning, research and development	19,488	16,352		4	1,335	1,087	20,823	17,443
Administration and common services	20,426	21,200	675	1,157	15	15	21,116	22,372
Transportation training	6,093	5,640	22,823	21,878			28,916	27,518
Arctic transportation agency	579	487		1			579	488
Contributions to employee benefit plans	3,087	3,087					3,087	3,087
	51,032	47,977	23,498	23,044	1,350	1,102	75,880	72,123
<i>Less:</i> receipts and revenues credited to the vote	3,600	4,719					3,600	4,719
	47,432	43,258	23,498	23,044	1,350	1,102	72,280	67,404
<i>Less:</i> receipts credited to revenue		144						144
<i>Add:</i> services provided by other departments	4,686	4,686					4,686	4,686
Total cost of program	52,118	47,800	23,498	23,044	1,350	1,102	76,966	71,946
MARINE TRANSPORTATION PROGRAM								
Administration	16,037	16,146					16,037	16,146
Terminal facilities	1,661	1,270		98	10	10	1,671	1,378
Way facilities	170,437	160,487	75,422	68,378	216	215	246,075	229,080
Marine safety	10,566	11,345	2,607	217	29	28	13,202	11,590
Contributions to employee benefit plans	12,192	12,192					12,192	12,192
	210,893	201,440	78,029	68,693	255	253	289,177	270,386
<i>Less:</i> receipts and revenues credited to the vote	16,504	18,154					16,504	18,154
	194,389	183,286	78,029	68,693	255	253	272,673	252,232
<i>Less:</i> receipts credited to revenue		1,612						1,612
<i>Add:</i> services provided by other departments	4,113	4,113					4,113	4,113
accommodation provided by this department	3,000	3,000					3,000	3,000
Total cost of program	201,502	188,787	78,029	68,693	255	253	279,786	257,733
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	114,757	109,331	88,822	83,124	10,120	9,700	213,699	202,155
Air navigational services	188,136	180,262	59,108	38,060	691	883	247,935	219,205
Regulatory services	34,478	34,830	767	641	61	54	35,306	35,525
Administration	20,320	25,004	705	585	30	23	21,055	25,612
Contributions to employee benefit plans	28,527	28,527					28,527	28,527
	386,218	377,954	149,402	122,410	10,902	10,660	546,522	511,024
<i>Less:</i> anticipated capital lapse			22,526				22,526	
receipts and revenues credited to the vote	85,095	88,834					85,095	88,834
amounts recoverable from atmospheric environment service		7,073		6,289				6,289
amounts recoverable from marine program	21,286	21,286					21,286	21,286
amounts recoverable from self-supporting airports and associated ground services (revolving fund)	15,476	14,080					15,476	14,080
	257,288	247,465	126,876	122,410	10,902	10,660	395,066	380,535
<i>Less:</i> receipts credited to revenue		853						853
services provided to other departments	11,142	11,142					11,142	11,142
<i>Add:</i> services provided by other departments	11,134	11,134					11,134	11,134
accommodation provided by this department	20,418	20,418					20,418	20,418
Total cost of program	277,698	267,022	126,876	122,410	10,902	10,660	415,476	400,092

Programs by Activity—Concluded (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
SURFACE TRANSPORTATION PROGRAM								
Highway transport	8,823	6,978	9,717	9,425	64,487	60,340	83,027	76,743
Water transport	124,062	121,494	12,690	7,645	23,528	22,744	160,280	151,883
Railway transport	7,668	7,131			79,680	67,928	87,348	75,059
Urban transport	3,611	2,454		140	886	548	4,497	3,142
Administration	1,196	1,265	50	18	8,359	7,929	9,605	9,212
Contributions to employee benefit plans	689	689					689	689
	146,049	140,011	22,457	17,228	176,940	159,489	345,446	316,728
		3,494						3,494
<i>Less:</i> receipts credited to revenue	562	562					562	562
<i>Add:</i> services provided by other departments								
Total cost of program	146,611	137,079	22,457	17,228	176,940	159,489	346,008	313,796
	2,500	2,276					2,500	2,276
Air Canada								
See Volume III for details								
Canadian National Railways							22,251	22,251
Payments to Canadian National Railway Company	22,251	22,251						
Canadian Transport Commission							5,288	4,744
Administrative and supporting services	5,240	4,665	48	79			362,746	361,797
Regulatory and control	10,840	11,834	80	51	351,826	349,912	28,256	25,729
Railway safety	3,197	729	59		25,000	25,000	3,626	3,313
Research	3,618	3,296	8	17			595	664
International relations	592	661	3	3			2,124	2,124
Contributions to employee benefit plans	2,124	2,124						
	25,611	23,309	198	150	376,826	374,912	402,635	398,371
		18						18
<i>Less:</i> receipts credited to revenue	1,548	1,548					1,548	1,548
<i>Add:</i> services provided by other departments								
Total cost of program	27,159	24,839	198	150	376,826	374,912	404,183	399,901
National Harbours Board							5,654	5,110
Harbours	5,654	5,110					4,295	2,903
Bridges and autoroutes	4,295	2,903						
Total cost of program	9,949	8,013					9,949	8,013
Northern Transportation Company Limited							600	253
Keewatin resupply operation	600	253						
St Lawrence Seaway Authority							20,811	19,586
DEEP WATERWAY PROGRAM								
Welland canal section	20,811	19,586						
ENTRUSTED (NON-TOLL) CANALS PROGRAM							1,475	1,346
Administration, operation and maintenance	1,470	1,346	5				84	
<i>Less:</i> revenues of the corporation	84							
Total cost of program	1,386	1,346	5				1,391	1,346
PILOTAGE AUTHORITIES PROGRAM							1,646	1,185
Atlantic Pilotage Authority	1,646	1,185					760	602
Great Lakes Pilotage Authority, Ltd.	760	602						
Total cost of program	2,406	1,787					2,406	1,787

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
GRANTS			
<i>Planning, research and development</i>			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	770 770	662 662	563 563
<i>Administration and common services</i>			
Grant to National Transportation Week Committee	15 15	15 15	
CONTRIBUTIONS			
<i>Planning, research and development</i>			
Contributions for the support of transportation studies at universities and other institutions	370	368	236
Contributions to provincial and municipal governments for research and demonstration projects	170	32	806
Contributions to the 42nd International Congress of the International Union of Public Transport	25 563	25 425	
	1,350	1,102	1,605
MARINE TRANSPORTATION PROGRAM			
GRANTS			
<i>Marine safety</i>			
Grants to institutions assisting sailors	12	12	12
Grant to the Canada Safety Council	2 14	2 14	2 14
CONTRIBUTIONS			
<i>Way facilities</i>			
Contribution to the Canadian Red Cross boating safety program	200	200	
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	4	3	3
Contribution to the Inmarsat Preparatory Committee	12 216	12 215	
<i>Marine safety</i>			
Canada's share of the cost of the North Atlantic Ice Patrol	15 15	14 14	16 16
<i>Terminal facilities</i>			
Contribution to the Canadian Port and Harbour Association	10	10	
Expenditures not required for the current year	10	10	45 45
	255	253	78
AIR TRANSPORTATION PROGRAM			
GRANTS			
<i>Regulatory services</i>			
Grant to Royal Canadian Flying Clubs Association	10	10	10
Grants to flying clubs, schools and instructors	50 60	43 53	41 51
CONTRIBUTIONS			
<i>Airports and associated ground services</i>			
Contributions towards the operation of municipal or other airports	6,845	7,482	5,465
Contributions to assist in the establishment or improvement of local airports and related facilities	2,000	1,602	2,082
Contributions to assist in the construction of/or improvements to facilities at feeder airports	855	320	471
Ex-gratia payments to former owners of expropriated properties at Mirabel, Quebec	250	125	200
Contribution towards the operation of Toronto Island Airport	170 10,120	170 9,699	160 8,378
<i>Air navigational services</i>			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	673	883	667
Payments to an international agency for the operation and maintenance of the Aerosat Coordination Office	18 691		11 678
<i>Regulatory services</i>			
Contributions to Flight Safety Foundation	1 1	1 1	1 1
<i>Administration</i>			
Contributions towards the air fare of bonafide residents of the Queen Charlotte Islands who fly between the islands and the mainland after February 28, 1977	30 30	24 24	
	10,902	10,660	9,108

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Department—Concluded			
SURFACE TRANSPORTATION PROGRAM			
GRANTS			
<i>Highway transport</i>			
Payment to Alberta for transportation of capital projects, in accordance with terms and conditions approved by the Governor in Council	14,000 14,000	14,000 14,000	20,000 20,000
<i>Water transport</i>			
Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger service	8,000 8,000	8,000 8,000	
CONTRIBUTIONS			
<i>Highway transport</i>			
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province	11,100	11,033	10,736
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway network	28,447	28,447	26,702
Contributions to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the highway	10,000	6,454	
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	50	15	11
Contribution to Roads and Transportation Association of Canada	90	90	90
Contribution to safety organizations to organize and execute projects to demonstrate the practicability of new techniques related to such problems as vehicle inspections, enforcement and design of roadway equipment and to execute road safety educational or demonstration programs designed by the Federal Government	760	271	167
Contributions to Ontario Institute for Studies in Education for the assessment of the Drivers Education Program in Prince Edward Island high school	40 50,487	31 46,341	
<i>Water transport</i>			
Steamship subventions for coastal services	14,278	13,494	
Contributions for the Construction of Ferry Terminal at Baie Comeau, Que.	1,250 15,528	1,250 14,744	750 750
<i>Railway transport</i>			
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Government of British Columbia to assist the British Columbia Railway Company in the construction and operations of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia	27,000	27,000	54,000
Payments pursuant to Parts I and II of the Railway Relocation and Crossing Act	16,180	8,202	11,029
Payments re: Grade Separation not under Parts I and II of the Railway and Crossing Act	2,500	1,583	2,848
Contributions in support of improvements to passenger train service between Quebec City and Montreal	2,790		
Contributions towards the capital cost of rehabilitation of prairie branch railway lines in accordance with terms and conditions to be approved by the Governor in Council	30,000	30,000	
Contribution to British Columbia for developing and testing of an electric route sign for transit vehicles	150	130	
Contribution to Via Rail Canada Incorporated—Ticketing and Reservation System	810	742	
Contribution to transcontinental Railway Passenger Services Infrastructure	400 79,830	400 68,057	
<i>Urban transport</i>			
Contributions, to provincial and municipal governments for research and demonstration projects	736 736	418 418	
<i>Administration</i>			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,121	1,110	1,017
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1977 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1977 \$50 per month instead of \$20 per month as fixed by the said Act	5,740	5,321	5,749
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,498	1,498	1,341
Expenditures not required for the current year	8,359	7,929	12,622
	176,940	159,489	138,955
Total department	189,447	171,504	149,746

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Canadian Transport Commission			
CONTRIBUTIONS			
<i>Regulatory and control</i>			
Maritime Freight Rates Act (R.S. c. M-3)			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1977:			
Canadian National Railway Company	14,034	12,254	13,834
Canada and Gulf Terminal Railway	100	98	103
Canadian Pacific Railway Company	1,360	1,293	1,157
Dominion Atlantic Railway	400	367	334
Devco Railway (Cumberland Railway Company)	1,826	1,825	1,511
Grand Falls Central Railway Company	30	12	21
Canadian Pacific Express Company Limited	150	137	143
Payment of operating subsidies to regional air carriers	17,900	15,986	17,103
Payments to railway and transportation companies of amounts determined pursuant to sections 256, 258, 261, 272 and 413 of the Railway Act (R.S. c. R-2)	2,000	2,000	2,000
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	302,019	302,019	280,909
<i>Railway safety</i>	29,907	29,907	27,070
Amounts to be credited to the Railway Grade Crossing Fund (the balance of the Railway Grade Crossing Fund shown in the accounts of Canada as at December 31, 1977, was \$13,744,581)	333,926	333,926	309,979
<i>Expenditures not required for the current year</i>			
	25,000	25,000	15,564
			15,564
	376,826	374,912	342,646
Grand total	566,273	546,416	492,392

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Departmental Admin- istration Program	Marine Transportation Program	Air Transportation Program	Surface Transportation Program
(1) Salaries and wages	25,899 25,227 <i>22,688</i>	101,798 97,077 <i>87,426</i>	240,493 236,677 <i>214,635</i>	5,718 5,589 <i>4,359</i>
(1) Other personnel costs	3,087 3,087 <i>2,499</i>	13,699 12,193 <i>11,499</i>	32,583 35,711 <i>29,000</i>	721 721 <i>542</i>
(2) Transportation and communications	1,864 2,342 <i>1,884</i>	9,399 10,646 <i>10,527</i>	33,103 31,324 <i>29,334</i>	659 716 <i>593</i>
(3) Information	1,596 871 <i>1,284</i>	824 966 <i>720</i>	390 432 <i>346</i>	239 113 <i>157</i>
(4) Professional and special services	14,691 12,954 <i>12,064</i>	38,809 40,403 <i>37,934</i>	39,692 36,728 <i>47,422</i>	9,348 6,736 <i>5,852</i>
(5) Rentals	2,004 1,272 <i>1,664</i>	2,838 3,680 <i>2,872</i>	2,508 2,392 <i>2,203</i>	20 43
(6) Purchased repair and upkeep	914 861 <i>810</i>	17,923 14,008 <i>11,097</i>	8,123 6,680 <i>6,001</i>	178 178 <i>99</i>
(7) Utilities, materials and supplies	1,480 1,615 <i>1,536</i>	26,990 27,611 <i>24,852</i>	43,677 38,536 <i>33,969</i>	462 457 <i>601</i>
(8) Construction and acquisition of land, buildings and equipment	22,201 21,110 <i>9,720</i>	16,366 6,900 <i>14,044</i>	97,669 90,884 <i>112,160</i>	25,962 15,031 <i>8,678</i>
(9) Construction and acquisition of machinery and equipment	523 1,422 <i>761</i>	59,737 56,572 <i>40,767</i>	36,819 19,833 <i>21,006</i>	2,240 2,185 <i>1,852</i>
(10) Grants, contributions and other transfer payments	1,350 1,102 <i>1,605</i>	255 253 <i>78</i>	10,902 10,660 <i>9,108</i>	176,940 159,489 <i>138,955</i>
(12) All other expenditures	271 260 <i>857</i>	539 77 <i>143</i>	563 1,166 <i>3,070</i>	122,979 125,493 <i>87,851</i>
(1-12) Total	75,880 72,123 <i>57,372</i>	289,177 270,386 <i>241,959</i>	546,522 511,023 <i>508,254</i>	345,446 316,728 <i>249,582</i>
(13) Less: receipts and revenues credited to the vote	3,600 4,719 <i>4,314</i>	16,504 18,154 <i>18,632</i>	151,456 130,488 <i>119,295</i>	
Total net expenditures	72,280 67,404 <i>53,058</i>	272,673 252,232 <i>223,327</i>	395,066 380,535 <i>388,959</i>	345,446 316,728 <i>249,582</i>

Amounts in roman type are 1977-78 appropriations.
Amounts in **bold** face type are 1977-78 expenditures.
Amounts in *italic* type are 1976-77 expenditures.

Total Department	Air Canada	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
373,908			17,670					391,578
364,570			16,913					381,483
329,108			14,799					343,907
50,090			2,124					52,214
51,712			2,124					53,836
43,540			1,882					45,422
45,025			1,978					47,003
45,028			1,607					46,635
42,338			1,222					43,560
3,049			176					3,225
2,382			176					2,558
2,507			140					2,647
102,540			2,807					105,347
96,821			1,911					98,732
103,272			1,535					104,807
7,350			81					7,431
7,364			76					7,440
6,782			43					6,825
27,138			120					27,258
21,727			22					21,749
18,007			44					18,051
72,609			610					73,219
68,219			437					68,656
60,958			450					61,408
162,198								162,198
133,925								133,925
144,602								144,602
99,319			198			5		99,522
80,012			150					80,162
64,386			110			4		64,500
189,447			376,826					566,273
171,504			374,912					546,416
149,746			342,646					492,392
124,352	2,500	22,251	45	9,949	600	22,281	2,406	184,384
126,996	2,276	22,251	43	8,013	253	20,932	1,787	182,551
91,921	438		42	3,789	202	32,547	3,135	132,074
1,257,025	2,500	22,251	402,635	9,949	600	22,286	2,406	1,719,652
1,170,260	2,276	22,251	398,371	8,013	253	20,932	1,787	1,624,143
1,057,167	438		362,913	3,789	202	32,551	3,135	1,460,195
171,560								
153,361						84		171,644
142,241						81		153,361
								142,322
1,085,465	2,500	22,251	402,635	9,949	600	22,202	2,406	1,548,008
1,016,899	2,276	22,251	398,371	8,013	253	20,932	1,787	1,470,782
914,926	438		362,913	3,789	202	32,470	3,135	1,317,873

Revenue

	1977-78	1976-77
	\$	\$
Department		
Comparative Summary		
Non-Tax Revenue		
A Return on investments	154,878,239 95	169,126,887 73
B Refunds of previous years' expenditure	2,405,176 16	9,234,551 70
C Proceeds from sales	150,653 00	27,008 55
D Privileges, licences and permits	1,394,994 16	1,643,442 40
E Miscellaneous	2,152,128 72	2,826,818 15
Total	160,981,191 99	182,858,708 53

	1977-78	1976-77
	\$	\$
Summary of Revenues by Services		
Service—		
Departmental Administration	144,280	23,143
Marine Transportation	2,773,247	2,203,298
Surface Transportation	145,681,174	147,077,819
Air Transportation	852,511	8,796,958
	149,451,212	158,101,218
Northern Transportation Co.	5,122,964	2,701,943
St. Lawrence Seaway Authority	6,407,016	22,055,548
Total	160,981,192	182,858,709
	1978	

Details

Non-Tax Revenue

A Return on investments:		2,640
Recoveries under certain Railway Subsidy Acts agreements		
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements		52,379
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$38,325 and St. Remi Tunnel, \$14,054.		
Interest on loans—Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, \$7,000, Financing and Guarantee Act 1941-42, \$2,871,229, Financing and Guarantee Act 1960, \$1,112,400, Financing and Guarantee Act 1961, \$2,048,599, Financing and Guarantee Act 1965-66, \$2,906,250, Financing and Guarantee Act 1967, \$4,993,125, Financing and Guarantee Act 1968, \$1,362,000, Refunding Act 1955, \$86,617,459, Capital purposes loan, \$11,271,723; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, \$19,494; Loan to the Province of Quebec re: Autoroute 13, \$4,648,201, and loans to Air Canada, Financing and Guarantee Act 1968, \$4,103,546, Financing and Guarantee Act 1969, \$7,942,859, Financing and Guarantee Act 1970, \$689,303, Financing and Guarantee Act 1973, \$10,374,240, Maintenance hangar loan, \$1,217,500; The St. Lawrence Seaway Authority deferred interest, \$6,407,016, Fraser River Harbour Commission, \$65,922; Hamilton Harbour Commission, \$123,669; Lakehead Harbour Commission, \$55,675, Nanaimo Harbour Commission, \$6,921; Port Alberni Harbour Commission, \$124,619; Toronto Harbour Commission \$3,126; Maritime Employers Association, \$728,381; Northern Transportation Co. Ltd., \$5,122,964	154,823,221	154,878,240
B Refunds of previous years' expenditures:		
Adjustments of prior years transactions with suppliers	271,000	
Payment received from Northumberland Ferries re: subsidy agreement	79,704	
Payment received from Department of Supply and Services for overpayment of printing operations	33,910	
Payment received from crown corporations re: recoveries of computer costs	54,588	
Payment received from Maritime Provinces for share of intermodal passenger study	27,535	
Payment received from Laurentian Pilotage Authority for refund of excess 1975-76 appropriations	275,000	
Payment from Department of Supply and Services due to the take over of stores at Goose Bay Nfld	395,446	
Payment received from Nanisivik Mines Ltd. for overpayment on an audited contract	29,657	
Payment received from Golden Eagle Canada Limited due to price adjustment on a fuel contract	27,729	
Payment received from Public Works due to a reduction in the audited costs of a contract	10,705	
Settlement received from US Department of State for clean up of oil spillage from the grounding of NEPCO 140 barge on June 23, 1976	814,667	
Settlement received from Kent Line for damages to wharf at Baie Verte, Nfld on December 22, 1975 by MV Irving Wood	23,306	
Settlement received from Lake Group for damages to wharf at Ramea, Nfld on November 30, 1976 by MV Clyde	20,762	
Settlement received from Stewart McKen & Covert for damages to Canso Canal lock on November 26, 1976 by MV Kalimantan Mahogany	19,649	
Settlement received from Bull Hauser & Tupper for oil pollution caused by MV Vanlene on March 14, 1972	10,000	
Sundries	311,518	2,405,176

Revenue—Concluded

	1977-78	
C Proceeds from sales: land and buildings \$150,498; salvage material, \$155		150,653
D Privileges, licences and permits: Charter hire—John Guy, \$76,416; Lord Selkirk, \$175,168; Lucy Maud Montgomery, \$469,992; Pelee Islander, \$20,516; Prince Edward, \$439,500; Princess of Acadia, \$15,402; Confederation, \$198,000		1,394,994
E Miscellaneous:		
Payment received from Pacific Pilotage Authority for refund of excess 1976-77 appropriations	100,000	
Payment received from Imperial Oil Limited for oil pollution clean up which occurred when Imperial St Claire ran aground in December 1976	20,127	
Special freight charges received from Cominco for shipment of ore over Great Slave Lake Railway	2,000,000	
Sundries	32,002	
Total		2,152,129
		160,981,192
	1977-78	1976-77
	\$	\$
Canadian Transport Commission		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	11,284 51	775,065 07
B Proceeds from sales	304 02	531 78
C Privileges, licences and permits	4,886 21	7,154 82
D Miscellaneous	1,359 80	
Total	17,834 54	782,751 67
Details		1978
Non-Tax Revenue—		
A Refunds of previous years' expenditures: Refunds of salary overpayments and travel advances		11,285
B Proceeds from sales: Publications		304
C Privileges, licences and permits: Licences to ships		4,886
D Miscellaneous		1,360
Total		17,835
	1977-78	1976-77
	\$	\$
National Harbours Board		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	4,541,430 87	3,459,319 98
		1977-78
Details		
Non-Tax Revenue—		
A Return on investments		
Interest on loans		
St. John's		19,341
Chicoutimi		66,498
Quebec		69,269
Trois-Rivières		109,652
Prescott		3,503
Vancouver		3,253,201
Saint John Harbour Bridge Authority		3,521,464
Total		1,019,967
		4,541,431

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Balances		Used in the previous year
	1977-78	Brought forward	Total	Used in the current year	Carried forward	
	\$	\$	\$	\$	\$	\$
Via Rail Canada Inc.						
L56a To authorize,						
(a) the Minister to purchase on behalf of and to hold in trust for Her Majesty in Right of Canada all of the issued common shares of VIA Rail Canada Inc. and to pay \$100,000 in consideration thereof; and						
(b) that all borrowings by VIA Rail Canada Inc. be exempted from the interest rate limitation of six per cent per annum imposed by subsection 72(5) of the Railway Act, and all such borrowings for a term of more than 12 months be subject to the approval of the Minister of Finance	100,000		100,000	100,000		
Canadian National Railways						
L70 Advances (non interest bearing) to the Canadian National Railways for capital purposes in construction of rail lines in northern British Columbia pursuant to an agreement between Canada and British Columbia with the approval of the Governor in Council	10,000,000		10,000,000	2,462,118	7,537,882	
L75 To authorize the Canadian National Railways to issue, and the Minister of Finance, to acquire, hold and subsequently dispose thereof 4% preferred stock of the Canadian National Railways in the same manner and for the same purposes as provided for in Sections 6 and 7 of the Canadian National Railways Capital Revision Act, 1952 and to authorize the Canadian National Railways						
(a) to make expenditures on equipment to the extent of twenty-five per cent of the cost of such equipment, and in respect of the balance of the cost thereof, make or arrange for one or more equipment issues, the aggregate cost of such equipment not to exceed in any event the sum of \$200,000,000, and						
(b) with the approval of the Governor in Council, to borrow money by the issue and sales of securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide amounts required for capital expenditures	76,500,000		76,500,000	46,075,697	30,424,303	69,704,882
Stat. Temporary loans to finance the purchase of matured securities as provided under Section 7(1) of the Canadian National Railways Refunding Act, 1955 (Ch. 31, Statutes of Canada, 1955)	50,036,102		50,036,102	50,036,102		(34,041,865)
Stat. Temporary loans to finance the purchase of unmatured securities as provided under Section 4 of the Canadian National Railways Financing and Guarantee Act, 1942 (Ch. 11, Statutes of Canada, 1942-43)	4,071,500		4,071,500	4,071,500		6,670,747
	140,607,602		140,607,602	102,645,417	37,962,185	42,333,764
National Harbours Board						
L105 Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1977	19,347,000		19,347,000	17,485,022	1,861,978	16,195,599
L106a Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures in the Port of Saint John, New Brunswick applicable to the calendar year 1977	1,317,000		1,317,000	1,317,000		
	20,664,000		20,664,000	18,802,022	1,861,978	16,195,599

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances—*Concluded*

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
St. Lawrence Seaway I limited							
Authority for temporary loans under Section 29 of the St. Lawrence Seaway Authority Act		10,000,000	10,000,000			10,000,000	
Total.....	161,371,602	10,000,000	171,371,602	121,547,439	39,824,163	10,000,000	58,529,363

Appendix 1

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

	1978	1977		1978	1977
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Inventory at cost	22,679,473	22,069,330	Working capital advance	22,679,473	22,069,330

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDING MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Inventory at beginning of year	22,069,330	13,030,904
Costs incurred during the year	11,483,995	19,012,008
	33,553,325	32,042,912
Sales	10,693,852	9,786,926
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1	180,000	186,656
	10,873,852	9,973,582
Inventory at end of year	22,679,473	22,069,330

Appendix 2

Airports Revolving Fund

(Authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36)

AUDITOR GENERAL OF CANADA

Ottawa Ontario

August 18, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Airports Revolving Fund as at March 31, 1978, and the statements of operations, retained earnings, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 4 to the financial statements, all development costs, including interest on the land acquired, for the Pickering Airport Project have been capitalized in the accounts. The construction of an international airport at Pickering has been indefinitely deferred pursuant to a cabinet decision and, accordingly, in my opinion, it is no longer appropriate to continue to capitalize and reflect these costs as an asset. Had these costs not been capitalized, other assets and retained earnings would have been decreased by \$54,733,000, and the loss for the year would have been increased by \$10,699,000.

The Mirabel Airport incurred a loss of \$51,548,000 for the year ended March 31, 1978, resulting in accumulated losses of \$119,751,000 since its opening in 1975. Management also advises that substantial losses are anticipated within the foreseeable future and that due to the magnitude of these losses continued financial support by Parliament is essential to the survival of the Airports Revolving Fund. Recovery of the investment of \$291,654,000 in facilities and equipment at Mirabel is dependent on the success of future operations.

As detailed in Note 6 to the financial statements, no provision has been made in the accounts for termination benefits accruing to employees of the Canadian Air Transportation Administration operating the airports financed through the Airports Revolving Fund. The amount of the liability as at March 31, 1978 has not been calculated.

In my opinion, except for the effect of capitalizing development costs on the cancelled Pickering project and the failure to record accrued employee termination benefits, and subject to the recovery of the cost of the facilities at Mirabel Airport referred to above, these financial statements present fairly the financial position of the Fund as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN

Deputy Auditor General

for the Auditor General of Canada

Appendix 2—Continued

Airports Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Current			Current		
Accounts receivable	7,563,617	6,403,860	Accounts payable	12,673,234	14,132,738
Accrued Revenue	4,736,504	4,667,865	Accrued liabilities	10,162,093	7,578,763
Inventory of material and supplies	3,428,983	2,470,242	Contractors' holdbacks	1,786,447	2,125,348
	15,729,104	13,541,967	Loans from Canada due within one year	32,871,113	28,912,044
Fixed (Note 3)			Loans from Canada (Note 5)	57,492,887	52,748,893
Runways and other paved surfaces	226,992,671	197,267,811		578,222,293	524,270,623
Terminals and facilities	288,476,507	275,324,107	EQUITY OF CANADA	635,715,180	577,019,516
Machinery and equipment	49,445,005	18,284,547	Contributed capital (Note 8)	175,730,563	175,374,349
Airport development cost	82,390,679	82,236,074	Retained earnings	21,708,344	45,849,238
	647,304,862	573,112,539		197,438,907	221,223,587
Less: Accumulated depreciation	115,918,255	83,859,814			
	531,386,607	489,252,725			
Land and land development	90,541,383	82,017,978			
Construction in progress	37,233,354	77,565,007			
	659,161,344	648,835,710			
Other assets					
Land held for future Pickering development	103,530,544	92,064,858			
Deferred Pickering Development cost (Note 4)	54,733,095	43,800,568			
	158,263,639	135,865,426			
	833,154,087	798,243,103			
				833,154,087	798,243,103

The accompanying notes are an integral part of the financial statements

Approved for Transport Canada by:

F. MOUSSEAU

Director-General, Finance, Air

SYLVAIN CLOUTIER

Deputy Minister

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Revenue		
Air transportation tax	42,355,496	41,211,034
Concessions	34,428,530	31,347,069
Landing fees	27,137,016	27,531,112
General terminal charges	10,852,458	10,897,683
Rentals	10,651,632	10,548,558
Service fees and miscellaneous charges	6,122,212	3,939,866
	131,547,344	125,475,322
Operating expense		
Salaries and wages	22,117,223	20,200,289
Employee benefits	2,680,197	2,141,308
Loan interest (Note 5)	35,832,727	31,955,013
Materials, supplies and services	35,306,939	39,288,620
Depreciation	32,871,113	28,912,044
Headquarters and regional overhead	14,079,920	14,058,920
Grants in lieu of taxes	11,072,758	8,645,746
Loss on disposal of assets	1,727,361	
	155,688,238	145,201,940
Loss for the year	24,140,894	19,726,618

The accompanying notes are on integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Funds provided		
Operations		
Loss for the year	(24,140,894)	(19,726,618)
Add: Items not requiring funds		
Depreciation	32,871,113	28,912,044
Loss on disposal of fixed assets	1,727,361	25,809
	10,457,580	9,211,235
Loans from Canada	87,001,518	82,352,409
Proceeds on disposal of fixed assets	1,166,678	
Increase in contributed capital	356,214	
	98,981,990	91,563,644
Funds applied		
Capital expenditures for fixed assets	68,488,999	70,442,584
Reduction in long-term loans	33,049,848	28,912,044
	101,538,847	99,354,628
Increase in working capital deficiency	2,556,857	7,790,984
Working capital deficiency, beginning of the year	39,206,926	31,415,942
Working capital deficiency, end of the year	41,763,783	39,206,926

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Airports Revolving Fund—Continued

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	45,849,238	65,575,856
Loss for the year	(24,140,894)	(19,726,618)
Balance at end of the year	21,708,344	45,849,238

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Balance at beginning of the year	175,374,349	175,374,349
Increase in contributed capital (Note 8)	356,214	
Balance at end of the year	175,730,563	175,374,349

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Authority and funding arrangements

The Airports Revolving Fund was established in 1969 for the purpose of financing the operation and development of certain airports. The Fund comprises the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario, for the purpose of constructing an airport.

The Fund is authorized to borrow up to \$3,000,000 for working capital from Canada and is entitled to carry forward any earnings from operations for use in the acquisition of capital assets.

Consolidated Revenue Fund

The Consolidated Revenue Fund is the central account through which all government receipts and disbursements flow. All cash transactions of the Airports Revolving Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Airports Revolving Fund's mandate, it receives credit for all revenues generated and is empowered to borrow funds from the Consolidated Revenue Fund for any revenue shortfalls.

2. Significant Accounting Policies

(a) Accrued revenue

Accrued revenue represents the estimated amount of revenue earned for services rendered but not billed at the year-end.

(b) Inventory

Inventory of materials and supplies maintained for repair and maintenance purposes at the airports is carried at the lower of cost or replacement value.

(c) Fixed assets

Fixed assets are recorded at cost, except those transferred to the Fund which were recorded at appraisal values established by Transport Canada in accordance with Treasury Board Circular 1970-7 of January 8, 1970.

(d) Airport development cost

Project administration costs, including interest during construction, incurred during the construction of new airports are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific capital items.

(e) Land acquired for Pickering development

The cost of land acquired at Pickering includes the continuing administration cost and grants in lieu of taxes associated with this land. Rentals and other revenue received from this land is deducted from the total cost.

(f) Depreciation

Depreciation is charged, on a straight line method, based on the estimated useful life of the assets.

The depreciation rates used for the major classes of assets are as follows:

Runways and other surfaces	3.3%	—	7.5%
Terminal and facilities	4.0%	—	10.0%
Machinery	3.3%	—	5.0%
Equipment—static	5.0%	—	9.0%
—mobile	6.0%	—	18.0%
Development costs (excluding interest)	10.0%		
Capitalized interest	4.2%		

(g) Contributed capital

Amounts representing working capital and the values assigned to assets transferred to the Fund, from Canada, are shown as contributed capital.

Appendix 2—Concluded

Airports Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978—Concluded

(h) Regional and Headquarters overhead

Regional and Headquarters overhead reflects the expenditures incurred by the Canadian Air Transportation Administration in providing technical and administrative services to the Fund. These expenditures are not readily identifiable with specific services and are applied to the Fund as a percentage of the direct operating and maintenance expenses.

(i) Pension Plan

Employees of the Canadian Air Transportation Administration operating the airports financed through the Airports Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and supplementary Retirement Benefits Account.

3. Fixed assets

Not included in the land cost is additional compensation totaling \$13,823,273 paid by Transport Canada, on an ex gratia basis, to former owners of expropriated properties of Mirabel airport. This amount will not be charged to the Fund.

4. Deferred Pickering development cost

Deferred development cost related to the Pickering Airport Project is composed of the following:

	1978	1977
	\$	\$
Planning, site preparation and related cost..	17,164,000	16,931,000
Interest cost:		
prior to deferral of project	17,749,000	17,749,000
subsequent to deferral of project	19,820,000	9,121,000
	<u>54,733,000</u>	<u>43,801,000</u>

Deferred development costs capitalized amounted to \$10,932,000 in 1977/78 and to \$9,249,000 in 1976/77. Construction at the airport has been indefinitely deferred pursuant to a Cabinet decision made in September 1975.

5. Loans from Canada

Loans received are for capital and operating purposes in current and subsequent fiscal years. By their terms, loans must be repaid within twenty years and bear interest at rates set by the Minister of Finance. At present, annual principal payments are equal to the depreciation in the accounts of the Fund in the previous year. Interest rates vary from 7 3/4% to 9 3/4% per annum. During the year, interest amounted to \$46,532,064 of which \$10,699,337 was capitalized.

The loan transactions for the period were as follows:

	1978	1977
	\$	\$
Balance, beginning of the year	553,182,667	488,529,766
Loans received during the year	87,001,518	82,352,409
	<u>640,184,185</u>	<u>570,882,175</u>
Repayment of principal	29,090,779	17,699,508
Balance, end of year	611,093,406	553,182,667
Loans due within one year	32,871,113	28,912,044
Long-term loans from Canada	<u>578,222,293</u>	<u>524,270,623</u>

Estimated long-term loan repayment requirements over the next five years amount to \$32,900,000 in 1978/79, \$34,100,000 in 1979/80, \$35,400,000 in 1980/81, \$37,400,000 in 1981/82 and \$39,700,000 in 1982/83.

6. Termination benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating the airports financed through the Airports Revolving Fund. Payment of these benefits is made to the employees on separation or retirement and is expensed by the Fund when paid. No provision has been made in the accounts for benefits accruing to employees as at March 31, 1978. The amount of the liability has not been calculated.

7. Grants in lieu of taxes

Municipal taxes imposed on airports operating in the Fund are paid by the Department of Finance to the municipalities in the form of a grant and recovered from the Fund

8. Contributed capital

The increase in contributed capital of \$356,214 represents the net book value of assets transferred to the Fund during the year which were originally financed through budgetary appropriations.

9. Expropriation proceedings

The Fund has initiated expropriation proceedings to acquire certain properties. While final determinations have not been made, it has been estimated that further payments of \$27,000,000 may be required to complete these acquisitions. The accounts at March 31, 1978 do not provide for such future payments.

10. Contractual liability

The Airports Revolving Fund was committed to expenditures totalling approximately \$18,400,000 under fixed assets construction contracts as at March 31, 1978 for the following airports:

	\$
Toronto (Malton) International Airport	12,800,000
Vancouver International Airport	5,600,000
	<u>18,400,000</u>

11. Services provided without charge

The Department of Transport provides Revolving Fund airports with certain essential operating support including air traffic control and telecommunication and electronic services. No charge is made to the Fund for these services at the present time.

12. Comparative figures

Certain figures for the prior years were reclassified to conform with the current year presentation.

Appendix 3

Transport Canada

CONSOLIDATED STATEMENTS OF OPERATING RESULTS AND INVESTMENT POSITION FOR 266 AIRPORTS COVERING THE FISCAL YEARS ENDED MARCH 31, 1977 AND MARCH 31, 1978 (Note 1).

	(\$000's)	
	1978	1977
	\$	\$
CONSOLIDATED STATEMENTS OF OPERATING RESULTS (Note 2)		
Revenues		
Landing Fees	40,642	40,397
Rental and Concession Fees	85,792	70,092
Air Transportation Tax	77,290	70,649
Other	8,926	12,933
	212,650	194,071
Expenditures		
Salaries and Wages	56,731	51,090
Materials, Supplies and Services	76,437	74,755
Grants Paid in Lieu of Property Taxes	15,289	12,225
Depreciation (Note 3)	56,734	51,473
Other Overheads (Note 4)	151,725	137,224
	356,916	326,767
Profit (Loss) from Operations	(144,266)	(132,696)
Deduct Items not Requiring an Outlay of Cash from the Airports Sub-vote	230,660	204,061
Excess of Revenue over Cash Expenditures	86,394	71,365

CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31

	(\$000's)	
	1978	1977
	\$	\$
Assets		
Net Current Assets	(4,807)	(8,007)
Airport Facilities:		
Land	289,835	265,687
Facilities at Cost Less accumulated Depreciation	951,968	764,655
Construction in Progress	94,341	231,051
	1,331,337	1,253,386
Accumulated Excess of Expenditures over Revenues		
Balance at Beginning of Year	386,289	406,181*
1977/78 Depreciation Expense	56,734	
Less: revenue over Cash Expenditures	(86,394)	
	(29,660)	(19,892)
Balance at End of Year	356,629	386,289*
Total Investment Position	1,687,966	1,639,675*

* Amended figures resulting from an understatement of the revenues for the year ending March 31, 1976 by \$19,435,000. Revenue reported should have been:

	\$
Landing Fees	33,480
Rental and Concession Fees	68,355
Air Transportation Tax	49,144
Other	1,394
	152,373

Appendix 3—Concluded

Transport Canada—Concluded

NOTES

- (1) The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.
- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 15 and Vote L30 follows:

	(\$000's)	
	Revenues	Expenditures
Accrued Totals	212,650	356,916
Adjustments:		
Non-cash Items	(2,032)	(232,692)
Revolving Fund Overhead, Grants in Lieu of Taxes and Employee Fringe Benefits		27,833
Cash Totals	210,618	152,057

- (3) Depreciation is charged at 3 1/2% on hard-surfaced runways, 4% on terminal buildings, and on other assets ranges from 5% to 20%.
- (4) The other overheads included provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures, which are applicable to the Airports Revolving fund for Montreal, Mirabel, Toronto and Vancouver International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

SECTION 27

1977-78 PUBLIC ACCOUNTS

Treasury Board

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	27.4
Total cost of programs	27.5
Programs by activity	27.6
Grants, contributions and other transfer payments	27.7
Net expenditure by program and standard object	27.8
Revenue	27.9
Appendices	27.10

TREASURY BOARD

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.
- the efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

- To provide in response to departmental and agency demands highly qualified analysts to assist, on a temporary basis, in policy reviews and similar activities.

SPECIAL PROGRAM

- To provide for payment of contributions to OPCAN.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	\$ 28,755,000 00			
1b	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	3,287,000 00			
Stat. President of the Treasury Board—Salary and motor car allowance	32,042,001 00	29,654,732 91	2,387,268 09	24,572,233 37
Stat. Contributions to employee benefit plans	21,999 84	21,999 84		21,999 84
	2,286,000 00	2,286,000 00		1,856,358 78
	34,350,000 84	31,962,732 75	2,387,268 09	26,450,591 99
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5 Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous, minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-payment requirements and repaid to this appropriation from other appropriations	\$ 180,000,000 00			
Less transfers—For payroll requirements	47,572,401 00			
—To DIAND for a payment to the Naskapi Band of Schefferville, Quebec for land settlements	1,333,010 00			
	131,094,589 00		131,094,589 00	
10 Student Summer and Youth Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of youth and the summer employment of and summer activities for students	\$ 64,800,000 00			
Less transfers	64,754,162 00			
	45,838 00		45,838 00	
15 Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes, and to provide for expenses for the purpose of developing bilingualism in the public service	\$ 20,000,000 00			
Less: transfers	13,935,850 00			
	6,064,150 00		6,064,150 00	
17a Federal Labour Intensive Projects—Subject to the approval of the Treasury Board, to supplement other votes to cover costs of employment creating projects	\$ 100,000,000 00			
Less: transfers	55,014,458 00			
	44,985,542 00		44,985,542 00	
	182,190,119 00		182,190,119 00	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM				
25 Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971	\$ 80,019,000 00			
20a	36,000 000 00			
20b	32,696,000 00			
	148,715,000 00	133,511,735 36	15,203,264 64	83,062,794 16
Stat. Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustments Act	8,240,401 73	8,240,401 73		24,510,060 85
	156,955,401 73	141,752,137 09	15,203,264 64	107,572,855 01
TEMPORARY ASSIGNMENTS PROGRAM				
25 Program expenditures and authority to spend revenue received during the year	195,000 00	75,985 88	119,014 12	128,868 04
Stat. Contributions to employee benefit plans	143,000 00	143,000 00		133,000 00
	338,000 00	218,985 88	119,014 12	261,868 04
SPECIAL PROGRAM				
30a Payments to OPCAN as contributions towards a national volunteer youth development and services program	6,500,000 00	6,182,790 00	317,210 00	
Total	380,333,521 57	180,116,645 72	200,216,875 85	134,285,315 04

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Year	Total net Expenditures	Less:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1977-78	31,963	1,575	5,326	35,714
	1976-77	26,451	1,773	4,553	29,231
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1977-78	141,752	330	7,678	149,100
	1976-77	107,573	128	6,979	114,424
TEMPORARY ASSIGNMENTS	1977-78	219		6	225
	1976-77	262		10	272
SPECIAL	1977-78	6,183			6,183
	1976-77				
Total	1977-78	180,117	1,905	13,010	191,222
	1976-77	134,286	1,901	11,542	143,927

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	3,981	3,938					3,981	3,938
Personnel management	11,709	10,396					11,709	10,403
Evaluation and planning	3,167	2,783		7	98	98	3,265	2,883
Administrative policy	2,435	2,435					2,435	2,435
Financial management	1,724	1,692			7	7	1,731	1,699
Official languages	2,630	1,923					2,630	1,923
Departmental administration	6,313	6,393		3			6,313	6,396
Contributions to employee benefit plans	2,286	2,286					2,286	2,286
	34,245	31,846		12	105	105	34,350	31,963
<i>Less: receipts credited to revenue</i>		1,575						1,575
<i>Add: services provided by other departments</i>	5,326	5,326					5,326	5,326
Total cost of program	39,571	35,597		12	105	105	39,676	35,714
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAM								
Government contingencies	131,095						131,095	
Student summer and youth employment	46						46	
Public Service bilingualism development	6,064						6,064	
Federal labour intensive projects	44,985						44,985	
Total cost of program	182,190						182,190	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service Insurance—							107,553	93,353
Surgical-Medical and other insurances	107,553	93,353						
Payment to employees of their share of unemployment insurance premium reductions	4,037	4,020					4,037	4,020
Hospital insurance (outside Canada) plan	775	1,448					775	1,448
Health and other insurance and social security plans for employees engaged locally (outside Canada)	1,450	2,023					1,450	2,023
Contributions under the Quebec Health Insurance Act	36,000	36,321					36,000	36,321
	149,815	137,165					149,815	137,165
Public Service Pensions—								
Payments under the superannuation and Unemployment Insurance accounts	7,354	7,354					7,354	7,354
Payments under earlier superannuation and retirement accounts					29	29	29	29
Public Service Pension Adjustment Act					857	857	857	857
Locally-engaged (outside Canada) pension plans	900	313					900	313
	8,254	7,667					9,140	8,553
	2,000	3,966					2,000	3,966
<i>Less: receipts from revolving funds—Public service insurance</i>					886	886	156,955	141,752
	156,069	140,866						330
<i>Less: receipts credited to revenue</i>		330						330
<i>Add: services provided by other departments</i>	7,678	7,678					7,678	7,678
Total cost of program	163,747	148,214			886	886	164,633	149,100
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments	1,207	1,186					1,207	1,186
Contributions to employee benefit plans	143	143					143	143
	1,350	1,329					1,350	1,329
	1,012	1,110					1,012	1,110
<i>Less: receipts and revenues credited to the vote</i>		6						6
<i>Add: services provided by other departments</i>	6	6					6	6
Total cost of program	344	225					344	225
SPECIAL PROGRAM								
Payment to OPCAN					6,500	6,183	6,500	6,183

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
GRANTS			
<i>Evaluation and planning</i>			
Grant to the Institute of Public Administration of Canada	95	95	86
Grant to the Federal Institute of Management	3	3	3
	98	98	89
<i>Financial management</i>			
Grant to the Canadian Academic Accounting Association	1	1	
Grant to the International Organization of Supreme Audit Institutions	6	6	
	7	7	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
GRANTS			
<i>Public Service pensions</i>			
Payments under earlier Superannuation and Retirement Acts	29	29	30
Public Service Pension Adjustment Act	857	857	900
	886	886	930
SPECIAL PROGRAM			
CONTRIBUTIONS			
Payments to OPCAN as contributions towards a national volunteer youth development and services program	6,500	6,183	
	6,500	6,183	
Total	7,491	7,174	1,019

Net Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Insurance Plans Program	Temporary Assignments Program	Special Program	Total
(1) Salaries and wages	20,374 19,471 <i>16,994</i>			1,190 1,183 <i>922</i>		21,564 20,654 <i>17,916</i>
(1) Other personnel costs	2,288 2,334 <i>1,888</i>		158,069 144,832 <i>112,175</i>	143 143 <i>133</i>		160,500 147,309 <i>114,196</i>
(2) Transportation and communications	676 489 <i>379</i>			17 1 <i>7</i>		693 490 <i>386</i>
(3) Information	1,498 750 <i>737</i>					1,498 750 <i>737</i>
(4) Professional and special services	8,626 8,206 <i>6,020</i>			1 <i>1</i>		8,626 8,207 <i>6,021</i>
(5) Rentals	255 223 <i>219</i>					255 223 <i>219</i>
(6) Purchased repair and upkeep	3 1 <i>1</i>					3 1 <i>1</i>
(7) Utilities, materials and supplies	130 72 <i>75</i>			1 <i>1</i>		130 73 <i>76</i>
(9) Construction and acquisition of machinery and equipment	12 <i>21</i>					12 <i>21</i>
(10) Grants, contributions and other transfer payments	105 105 <i>89</i>		886 886 <i>930</i>		6,500 6,183	7,491 7,174 <i>1,019</i>
(12) All other expenditures	402 300 <i>28</i>	182,190				182,592 300 <i>28</i>
(1-12) Total	34,357 31,963 <i>26,451</i>	182,190	158,955 145,718 <i>113,105</i>	1,350 1,329 <i>1,064</i>	6,500 6,183	383,352 383,352 <i>140,620</i>
(13) Less: receipts and revenues credited to the vote	7		2,000 3,966 <i>5,532</i>	1,012 1,110 <i>802</i>		3,019 5,076 <i>6,334</i>
Total net expenditures	34,350 31,963 <i>26,451</i>	182,190	156,955 141,752 <i>107,573</i>	338 219 <i>262</i>	6,500 6,183	380,333 180,117 <i>134,286</i>

Amounts in roman type are 1977-78 appropriations.
Amounts in **bold** fact type are 1977-78 expenditures.
Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments		91,232 88
B Refunds of previous years' expenditure ..	347,669 19	151,521 67
C Services and service fees	13,171 53	38,218 42
D Proceeds from sales	5 93	530 00
E Miscellaneous	1,544,438 93	1,619,344 51
Total	1,905,285 58	1,900,847 48
		1977-78

Details:

Non-Tax Revenue—

B Refunds of previous years' expenditures:		
A recovery of \$329,158 in payments made under the employee benefit plans; salary recoveries totalled \$18,057; and miscellaneous recoveries were \$454		
		347,669
C Services and service fees:		
A recovery of \$12,112 represents the salaries recovered to the members of the union's negotiating team during negotiation and settlement of the Electronics group collective agreement; a recovery of \$1,000 from the Institute of Chartered Accountants for a presentation made by Mr. L. McGinsey; and a miscellaneous recovery of \$60		
		13,172
D Proceeds from sales:		
Recoveries for the sale of publications		
		6
E Miscellaneous:		
Parking fees, recoveries of fees from employees using government parking facilities \$1,542,450; sundries \$1,989		
		1,544,439
Total		1,905,286

Appendix 1

Public Service Superannuation Account

FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the year ended March 31, 1977)

	1978	1977
	\$	\$
Opening balance.....	8,147,817,890 73	7,312,248,145 40
RECEIPTS		
Contributions		
Government employees	260,064,142 47	227,066,315 77
Retired employees	2,852,626 79	2,109,239 30
Crown corporation employees.....	262,916,769 26	229,175,555 07
Matching contributions		
Government	22,280,620 89	18,349,416 26
Crown corporations	229,175,555 07	185,986,264 80
Transferred from other pension funds	20,659,991 17	18,158,101 45
Interest	3,802,498 37	19,092,676 89
Actuarial liability adjustment.....	336,428,438 23	297,217,070 14
	306,100,000 00	348,000,000 00
	1,181,363,872 99	1,115,979,084 61
	9,329,181,763 72	8,428,227,230 01
DISBURSEMENTS		
Annuities	254,905,827 94	218,007,828 27
Gratuities ^(a)	65,017 07	215,634 26
Residual amounts ^(b)	3,587,709 10	2,153,106 57
Withdrawals		
Government employees	21,766,776 34	22,169,976 99
Crown corporations	3,007,548 48	2,613,816 98
Transferred to other pension funds	3,997,035 36	35,248,976 21
Closing balance	287,329,914 29	280,409,339 28
	9,041,851,849 43	8,147,817,890 73
	9,329,181,763 72	8,428,227,230 01

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

Note: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1977-78, the additional interest amounted to \$279,246,686.31 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies.

Appendix 2

Public Service Death Benefit Account

FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the year ended March 31, 1977)

	1978	1977
	\$	\$
Opening balance.....	53,630,565 28	44,179,282 69
RECEIPTS		
Contributions		
Employees		
Government	21,500,794 00	19,983,668 62
Crown corporations	1,096,241 23	861,353 18
Government		
One-sixth of benefit payments general.....	22,597,035 23	20,845,021 80
Single premium for \$500.....	3,216,367 20	3,004,003 32
Crown corporations	1,207,460 00	1,090,811 00
Interest	46,112 68	68,522 61
	4,240,943 47	3,371,408 28
	31,307,918 58	28,379,767 01
	84,938,483 86	72,559,049 70
DISBURSEMENTS		
Refund of contributions.....	854 35	1,681 49
Benefit payments		
General ^(a)	18,354,474 54	18,067,715 70
Life coverage \$500 ^(b)	851,325 00	859,087 23
	19,206,653 89	18,928,484 42
Closing balance.....	65,731,829 97	53,630,565 28
	84,938,483 86	72,559,049 70

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

Appendix 3 Supplementary Retirement Benefit Account

FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the year ended March 31, 1977)

	PUBLIC SERVICE		CANADIAN FORCES		R.C.M. POLICE		PARLIAMENT		OTHERS		TOTAL	
	1978	1977	1978	1977	1978	1977	1978	1977	1978	1977	1978	1977
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RECEIPTS												
Balance as at April 1	148,840,981 10	93,693,996 59	47,826,664 47	31,367,922 23	8,333,175 06	4,458,589 23	292,310 82	156,089 19	(44,137 93)	(97,548 96)	205,248,993 52	129,579,048 28
Employee contributions ..												
Crown corporations ..	3,307,390 73	1,722,635 45									3,307,390 73	1,722,635 45
Government ..	45,730,040 75	24,938,514 44	12,016,621 09	7,066,231 32	2,829,608 47	1,776,256 11	99,522 27	61,621 17	77,358 73	30,704 02	60,753,151 31	33,873,327 06
Matching contributions ..												
Crown corporations ..	3,307,390 73	1,722,635 45									3,307,390 73	1,722,635 45
Government ..	45,730,040 74	24,938,514 44	12,016,621 09	7,066,231 33	2,829,608 47	1,776,256 11	99,522 28	61,621 17	77,358 73	30,704 02	60,753,151 31	33,873,327 07
Transfer from other ..	45,901 90	550,095 62			9,782 42	10,379 57					55,684 32	560,475 19
pension funds ..	15,043,459 79	9,086,628 29	4,748,168 52	3,143,774 21	822,449 03	456,187 26	31,474 00	17,704 37	(1,194 87)	(7,997 01)	20,644,356 47	12,696,297 12
Interest	113,564,224 64	62,959,023 69	28,781,410 70	17,276,236 86	6,491,448 39	4,019,079 05	230,518 55	140,946 71	153,522 59	53,411 03	149,221,124 87	84,448,697 34
DISBURSEMENTS												
Balance as at March	5,192,587 21	5,257,062 23	234,553 60	194,429 07	47,291 81	48,551 25	1,346 98	2,279 95			5,475,779 60	5,502,322 50
Annuities ..												
Gratuities ..	542 64	4,071 03									542 64	4,071 03
Residual amounts ..	62,911 14	31,590 74									62,911 14	31,590 74
Withdrawals ..												
Crown corporations ..	350,136 53	226,188 93									350,136 53	226,188 93
Government ..	2,659,083 40	2,197,072 87	816,036 41	584,247 94	104,718 65	88,593 19	1,303 64	2,445 13			3,381,142 10	2,872,359 13
Transfer to other pen- ..	125,168 77	96,053 38	34,044 55	38,817 61	7,229 50	7,348 78					166,442 82	142,219 77
sion funds ..	8,390,429 69	7,812,039 18	1,084,634 56	817,494 62	159,239 96	144,493 22	2,650 62	4,725 08			9,636,954 83	8,778,752 10
Balance as at March	254,014,776 05		75,523,440 61		14,665,383 49		520,178 75		109,384 66		344,833,163 56	
Balance as at March		148,840,981 10		47,826,664 47		8,333,175 06		292,310 82		(44,137 93)		205,248,993 52

SECTION 28

1977-78 PUBLIC ACCOUNTS

Urban Affairs

Ministry of State
Canadian Habitat Secretariat
Central Mortgage and Housing Corporation
National Capital Commission

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	28.4
Total costs of programs.....	28.5
Programs by activity	28.5
Grants, contributions and other transfer payments	28.6
Net expenditure by program and standard object	28.7
Revenue	28.8
Non-budgetary appropriations and net payments for loans, investments and advances	28.9

URBAN AFFAIRS

Ministry of State

Objective

- To ensure that federal policies and programs contribute to the optimum pattern and quality of urban development in Canada.

Canadian Habitat Secretariat

Objective

- To prepare for, participate in and host the United Nations Conference on Human Settlements.

Central Mortgage and Housing Corporation

Objectives

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

National Capital Commission

Objective

- To develop the National Capital Region as a symbol of identity for all Canadians.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78		1977-78		Unexpended		1976-77	
	Appropriations		Expenditures		Balances		Expenditures	
	\$		\$		\$		\$	
Ministry of State								
1	Operating expenditures.....	\$ 11,681,048 00						
	1a To extend the purposes of Urban Affairs Vote 1, Appropriation Act No. 3, 1977, to authorize the payment of outstanding accounts with respect to the Canadian Habitat Secretariat and to provide an additional amount of	3,542,000 00	15,223,048 00	10,337,318 02	4,885,729 98	10,774,443 08		
5	Contributions for the implementation of projects designed to assist in achieving an improved urban environment.....	\$5,082,000 00						
	5a	875,000 00	5,957,000 00	4,475,930 22	1,481,069 78	2,200,457 19		
Stat.	Minister's salary and motor car allowance.....	21,999 84	21,999 84	21,999 84		21,999 84		
Stat.	Contributions to employee benefit plans	546,624 00	546,624 00	546,624 00		657,000 00		
		21,748,671 84	15,381,872 08	6,366,799 76	13,653,900 11			
Canadian Habitat Secretariat								
	Expenditures from appropriations not required for 1977-78						9,821,310 47	
Central Mortgage and Housing Corporation								
10	To reimburse Central Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Central Mortgage and Housing Corporation Act.....	\$609,300,000 00						
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	98,559 00	609,398,559 00	534,583,816 98	74,814,742 02	493,833,894 73		
11a	Canadian Home Insulation Program—To authorize Central Mortgage and Housing Corporation to administer a home insulation program in the Provinces of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, the Yukon and the Northwest Territories, and in respect thereto to make a contribution, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on September 1, 1977 and ending on December 31, 1984 in the said provinces applies for the contribution and purchases materials for the purpose of insulating against heat loss so as to reduce the energy consumption of							
	(a) a family housing unit, owned or leased by such person in a residential building of not more than three storeys in height, the construction of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Corporation but in no event later than September 1, 1977, or							
	(b) a residential building, owned and operated by a non-profit corporation, a department or agency of the federal or a provincial government or a municipality or agency thereof, being not more than three storeys in height, containing hostel accommodation, the construction of any part of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Corporation but in no event later than September 1, 1977							
	in respect of which no contribution was previously made under this authority the said regulations to include inter alia the definitions of a family housing unit, hostel accommodation, the maximum amount of contributions payable with respect to a family housing unit or residential building; payment to Central Mortgage and Housing Corporation for purposes of the home insulation program including the costs and expenses of the Corporation in the administration of the program	45,000,000 00	6,783,988 53	38,216,011 47				
Stat.	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	9,577,139 65	9,577,139 65			8,371,597 20		
	Expenditures from appropriations not required for 1977-78		663,975,698 65	550,944,945 16	113,030,753 49	546,310,342 15		
National Capital Commission								
25	Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	\$25,713,000 00						
	Transfer from Treasury Board Vote 10 student summer and youth employment.....	306,062 00						
	Transfer from Treasury Board Vote 15 public service bilingualism	23,000 00						
	Transfer from Treasury Board Vote 17a employment creating projects	269,600 00	26,311,662 00	26,311,662 00		23,620,900 00		
			36,750,000 00	36,750,000 00		32,000,000 00		
			63,061,662 00	63,061,662 00		55,620,900 00		
30	Payment to the National Capital Fund		748,786,032 49	629,388,479 24	119,397,553 25	625,406,452 73		
Total								

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Ministry of State	1977-78	15,382	49	1,270	16,603
	1976-77	13,654	49	1,509	15,114
Canadian Habitat Secretariat	1977-78				
	1976-77	9,821	11	67	9,877
Central Mortgage and Housing Corporation	1977-78	550,945	6,966*		543,979
	1976-77	546,310	4,481		541,829
National Capital Commission	1977-78	63,062	5,005		58,057
	1976-77	55,621	2,910		52,711
Total	1977-78	629,389	12,020	1,270	618,639
	1976-77	625,406	7,451	1,576	619,531

*Return on Investments not included in above.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Urban analysis	4,607	2,714			1,450	1,421	6,057	4,135
Urban coordination	6,905	4,740			4,507	3,055	11,412	7,795
General administration	3,683	2,850	50	55			3,733	2,905
Contributions to employee benefit plans	547	547					547	547
	15,742	10,851	50	55	5,957	4,476	21,749	15,382
Less: receipts credited to revenue		49						49
Add: services provided by other departments	1,270	1,270					1,270	1,270
Total cost of program	17,012	12,072	50	55	5,957	4,476	23,019	16,603
Central Mortgage and Housing Corporation								
Housing research and community planning	20,800	14,877					20,800	14,877
Housing programs	289,900	244,946					289,900	244,946
Infrastructure programs	126,400	130,330					126,400	130,330
Community revitalization	112,100	94,913					112,100	94,913
Urban renewal	9,577	9,577					9,577	9,577
Miscellaneous recoveries	60,100	49,424					60,100	49,424
Canadian Home Insulation Program	45,000	6,784					45,000	6,784
Student Summer Employment Activities Program	99	94					99	94
	663,976	550,945					663,976	550,945
Less: receipts credited to revenue		6,966						6,966
Total cost of program	663,976	543,979					663,976	543,979
National Capital Commission								
Policy development			1,165	1,165			1,165	1,165
Land development	7,150	7,562	4,700	4,700			11,850	12,262
Transportation			13,653	13,653			13,653	13,653
Services and utilities			10,950	10,950			10,950	10,950
Recreation and culture	11,245	11,707	6,032	6,032	400	350	17,677	18,089
Administration and finance	12,897	13,310	250	250			13,147	13,560
	31,292	32,579	36,750	36,750	400	350	68,442	69,679
Less: receipts and revenues credited to the vote	5,380	6,617					5,380	6,617
	25,912	25,962	36,750	36,750	400	350	63,062	63,062
Less: receipts credited to revenue		5,005						5,005
Total cost of program	25,912	20,957	36,750	36,750	400	350	63,062	58,057

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
Ministry of State			
CONTRIBUTIONS			
Contributions for the implementation of projects designed to assist in achieving an improved urban environment:			
Urban analysis	1,450	1,421	354
Urban coordination	4,507	3,055	1,847
	5,957	4,476	2,201
Canadian Habitat Secretariat			
Expenditures not required for the current year			875
			875
National Capital Commission			
CONTRIBUTIONS			
<i>Recreation and culture</i>			
Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the			
National Capital Region	400	350	450
	400	350	450
Grand total	6,357	4,826	3,526

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Canadian Habitat Secretariat	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages	4,567 4,355 <i>4,413</i>	675			4,567 4,355 <i>5,088</i>
(1) Other personnel costs	613 550 <i>681</i>	92			613 550 <i>773</i>
(2) Transportation and communications	785 595 <i>775</i>	1,181			785 595 <i>1,956</i>
(3) Information	645 308 <i>275</i>	267			645 308 <i>542</i>
(4) Professional and special services	7,841 4,716 <i>4,848</i>	5,132			7,841 4,716 <i>9,980</i>
(5) Rentals	728 147 <i>124</i>	754			728 147 <i>878</i>
(6) Purchased repair and upkeep	110 49 <i>48</i>	153			110 49 <i>201</i>
(7) Utilities, materials and supplies	403 130 <i>128</i>	467			403 130 <i>595</i>
(9) Construction and acquisition of machinery and equipment	50 55 <i>154</i>	203			50 55 <i>357</i>
(10) Grants, contributions and other transfer payments	5,957 4,476 <i>2,201</i>	875		400 350 <i>450</i>	6,357 4,826 <i>3,526</i>
(12) All other expenditures	50 1 <i>7</i>	22	663,976 550,945 <i>546,310</i>	68,042 69,329 <i>61,458</i>	732,068 620,275 <i>607,797</i>
(1-12) Total	21,749 15,382 <i>13,654</i>	9,821	663,976 550,945 <i>546,310</i>	68,442 69,679 <i>61,908</i>	754,167 636,006 <i>631,693</i>
(13) Less: receipts and revenues credited to the vote				5,380 6,617 <i>6,287</i>	5,380 6,617 <i>6,287</i>
Total net expenditures	21,749 15,382 <i>13,654</i>	9,821	663,976 550,945 <i>546,310</i>	63,062 63,062 <i>55,621</i>	748,787 629,389 <i>625,406</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold** face type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

Revenue

	1977-78	1976-77
	\$	\$
Ministry of State		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	36,208 32	44,519 35
B Miscellaneous	12,653 95	4,208 31
Total	48,862 27	48,727 66

1977-78

Details

Non-Tax Revenue—		36,208
A Refund of previous year's expenditure		12,654
B Miscellaneous		48,862

1977-78	1976-77
\$	\$

Central Mortgage and Housing Corporation

Comparative Summary

Non-Tax Revenue—		
A Return on investments	699,698,230 21	606,220,006 06
B Refunds of previous years' expenditure	50,656 00	120,775,918 05
C Proceeds from sales	432,630 98	615,049 23
D Miscellaneous	6,483,159 56	3,866,362 66
Total	706,664,676 75	731,477,336 00

1977-78

Details

Non-Tax Revenue—		
A Return on investments: interest on debentures, \$688,931,473; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, R.S., c. 46 \$10,766,757		699,698,230
B Refunds of previous years' expenditures: excess billings for grants to first time home buyers relating to fiscal year 1976-77	50,656	
C Proceeds from sales: sales of properties	432,631	
D Miscellaneous: net profits under the Housing Act	6,483,160	
Total	706,664,677	

1977-78	1976-77
\$	\$

National Capital Commission

Comparative Summary

Non-Tax Revenue—		
Return on investments	3,476,238 85	2,871,965 13
Refunds of previous years' expenditure	1,529,034 03	38,356 31
Total	5,005,272 88	2,910,321 44

Non-Budgetary Appropriations and Net Payments for Loans, Investments and Advances

Programs—By Vote	Appropriations			Used in the current year	Balances		Used in the previous year
	1977-78	Brought forward	Total		Unexpended	Carried forward	
	\$	\$	\$	\$	\$	\$	\$
Central Mortgage and Housing Corporation							
L15 Advances to Central Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act.	47,600,000		47,600,000	6,394,318	41,205,682		2,116,137
L20 To increase, as set out in paragraphs (a) and (b), the limits on payments which may be made out of the Consolidated Revenue Fund under the following subsections of the National Housing Act:							
(1) 40(5)—Payments for Public Housing from \$859,600,000 to \$1,102,300,000.							
(b) 53(3)—Payments for Water and Sewage Projects from \$1,297,300,000 to \$1,619,000,000.	1	564,399,999	564,400,000			564,400,000	
Stat Advances under the National Housing Act (as amended by previous appropriation Acts and proposed in Urban Affairs Vote L20 of the Main Estimates)	525,376,916	(525,376,916)		525,376,916		(525,376,916)	834,881,775
	525,376,917	39,023,083	564,400,000	525,376,916		39,023,084	834,881,775
	572,976,917	39,023,083	612,000,000	531,771,234	41,205,682	39,023,084	836,997,912
National Capital Commission							
L35 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region	8,000,000		8,000,000	2,000,000	6,000,000		10,000,000
Total	580,976,917	39,023,083	620,000,000	533,771,234	47,205,682	39,023,084	846,997,912

SECTION 29

1977-78 PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	<i>Page</i>
Budgetary appropriations and expenditures	29.4
Total cost of programs	29.5
Programs by activity	29.6
Grants, contributions and other transfer payments	29.7
Net expenditure by program and standard object	29.8
Revenue	29.9
Appendices	29.10

VETERANS AFFAIRS

Objectives

ADMINISTRATION PROGRAM

- To provide executive direction and certain common administrative and professional services to the Department as a whole.

VETERANS SERVICES PROGRAM

- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide sheltered employment by production and sale of Vetcraft products.

PENSIONS PROGRAM

- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

TREATMENT SERVICES PROGRAM

- To provide medical services for qualified veterans suffering from service-connected disabilities.

VETERANS' LAND ADMINISTRATION PROGRAM

- To enable veterans, or their heirs, devisees or personal representatives, to acquire title to the properties on which the veterans have been settled under the farming, small holding, commercial fishing or homesteading provisions of the Veterans' Land Act.

Note: In 1977-78 the employer contribution to the Unemployment Insurance Account in respect of Government employees was charged to each department. In previous years the cost was entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1976-77 figures have been adjusted.

In 1977-78 the authority to spend revenue received from the private sector was discontinued.

For comparative purposes the 1976-77 figures for the Treatment Services Program have been adjusted.

Budgetary Appropriations and Expenditures

Vote	1977-78 Appropriations	1977-78 Expenditures	Unexpended Balances	1976-77 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 7,242,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	68,440 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	106,700 00			
	7,417,140 00	7,303,832 81	113,307 19	6,304,684 42
Stat. Minister of Veterans Affairs—Salary and motor car allowance.....	21,999 84	21,999 84		21,999 84
Stat. Contributions to employee benefit plans.....	680,000 00	680,000 00		573,000 00
Stat. Federal Court Awards.....	3,797 90	3,797 90		
Stat. Refunds of amounts credited to revenue in previous years.....	16,829 93	16,829 93		
	8,139,767 67	8,026,460 48	113,307 19	6,899,684 26
VETERANS SERVICES PROGRAM				
5 War Veterans Allowance Board—Operating expenditures.....	868,000 00	730,937 54	137,062 46	712,507 87
10 Operating expenditures.....	\$ 16,278,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	42,800 00			
	16,320,800 00	15,431,143 34	889,656 66	14,170,824 23
15 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 259,284,000 00			
Less: transfer to Vote 20.....	116,999 00			
	259,167,001 00	233,118,024 90	26,048,976 10	208,908,439 59
Stat. Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	463,591 37	463,591 37		592,610 02
Stat. Contributions to employee benefit plans.....	1,768,000 00	1,768,000 00		1,513,000 00
Stat. Returned soldiers insurance actuarial liability adjustment.....	104,790 97	104,790 97		110,040 05
Stat. Veterans insurance actuarial liability adjustment.....	811,578 47	811,578 47		864,203 72
	279,503,761 81	252,428,066 59	27,075,695 22	226,871,625 48
PENSIONS PROGRAM				
20 Pension Review Board—Operating expenditures.....	\$ 440,900 00			
20a To authorize the transfer of \$116,999 from Veterans Affairs Vote 15, Appropriation Act No. 3, 1977 for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	116,999 00			
	557,900 00	467,092 50	90,807 50	350,338 51
25 Operating expenditures.....	\$ 10,279,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	28,500 00			
	10,307,500 00	9,550,879 16	756,620 84	8,738,801 71
30 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	414,312,000 00	403,283,134 62	11,028,865 38	383,759,064 64
Stat. Contributions to employee benefit plans.....	1,038,000 00	1,038,000 00		892,000 00
	426,215,400 00	414,339,106 28	11,876,293 72	393,740,204 86
BUREAU OF PENSIONS ADVOCATES PROGRAM				
35 Program expenditures.....	2,438,000 00	2,133,274 47	304,725 53	2,011,748 85
Stat. Contributions to employee benefit plans.....	276,000 00	276,000 00		234,000 00
	2,714,000 00	2,409,274 47	304,725 53	2,245,748 85
TREATMENT SERVICES PROGRAM				
40 Operating expenditures and contributions.....	\$ 146,594,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	49,900 00			
	146,643,900 00	139,104,052 07	7,539,847 93	131,758,904 30
45 Capital expenditures including contributions to provinces and other authorities toward such costs.....	11,010,000 00	6,388,708 05	4,621,291 95	5,778,486 98
Stat. Contributions to employee benefit plans.....	9,839,000 00	9,839,000 00		8,548,000 00
	167,492,900 00	155,331,760 12	12,161,139 88	146,085,391 28
VETERANS' LAND ADMINISTRATION PROGRAM				
50 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	6,495,750 00	6,281,178 05	214,571 95	6,536,748 66
Stat. Provision for reserve for conditional benefits, Veterans' Land Act.....	1,400,000 00	1,400,000 00		1,600,000 00
Stat. Contributions to employee benefit plans.....	689,000 00	689,000 00		709,000 00
Stat. Reduction in Veterans' Land Act advances.....	1,886 50	1,886 50		20,343 89
Stat. Write-off of active assets.....	25 00	25 00		600 84
	8,586,661 50	8,372,089 55	214,571 95	8,866,693 39
Total.....	892,652,490 98	840,906,757 49	51,745,733 49	784,709,348 12

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1977-78	8,027		1,050		9,077
	1976-77	6,900		514		7,414
VETERANS SERVICES	1977-78	252,428	2,126	2,769	200	253,271
	1976-77	226,871	1,312	2,526	193	228,278
PENSIONS	1977-78	414,339	2,858	2,182	64	413,727
	1976-77	393,740	2,437	1,981	61	393,345
BUREAU OF PENSIONS ADVOCATES	1977-78	2,409		211	5	2,625
	1976-77	2,246		184	4	2,434
TREATMENT SERVICES	1977-78	155,332	32,187	1,908	12,477	137,530
	1976-77	146,085	34,999**	2,631	11,998	125,715
VETERANS' LAND ADMINISTRATION	1977-78	8,372	831	812	109	8,462
	1976-77	8,867	61	873	105	9,784
Total	1977-78	840,907	38,002	8,932	12,855	824,692
	1976-77	784,709*	38,809**	8,709	12,361	766,970

* Amends reporting in the previous years' Public Accounts.

** Does not include amounts credited to non-tax revenue—Return on investments as follows: 1977-78, \$25,894,291; 1976-77, \$26,992,681.

Programs by Activity

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	8,120	7,935	20	92			8,140	8,027
Add: services provided by other departments	1,050	1,050					1,050	1,050
Total cost of program	9,170	8,985					9,190	9,077
VETERANS SERVICES PROGRAM								
Veterans services	18,782	17,749	175	181	260,547	234,498	279,504	252,428
Less: receipts credited to revenue					650	2,126	650	2,126
Add: services provided by other departments	2,769	2,769					2,769	2,769
accommodation provided by this department	200	200					200	200
Total cost of program	21,751	20,718	175	181	259,897	232,372	281,823	253,271
PENSIONS PROGRAM								
Pensions	11,813	11,004	90	52	414,312	403,283	426,215	414,339
Less: receipts credited to revenue					1,825	2,858	1,825	2,858
Add: services provided by other departments	2,182	2,182					2,182	2,182
accommodation provided by this department	64	64					64	64
Total cost of program	14,059	13,250	90	52	412,487	400,425	426,636	413,727
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of pensions advocates	2,700	2,401	14	8			2,714	2,409
Add: services provided by other departments	211	211					211	211
accommodation provided by this department	5	5					5	5
Total cost of program	2,916	2,617	14	8			2,930	2,625
TREATMENT SERVICES PROGRAM								
Head office administration	1,158	860		6			1,158	866
Treatment in departmental facilities	104,132	94,982	6,510	4,775			110,642	99,757
Treatment in non-departmental facilities	36,956	40,340	4,500	1,608			41,456	41,948
Treatment and related allowances					4,398	2,922	4,398	2,922
Contributions to employee benefit plans	9,839	9,839					9,839	9,839
Less: receipts credited to revenue	152,085	146,021	11,010	6,389	4,398	2,922	167,493	155,332
Add: services provided by other departments	36,291	32,187					36,291	32,187
accommodation provided by this department	1,908	1,908					1,908	1,908
accommodation provided by this department	12,477	12,477					12,477	12,477
Total cost of program	130,179	128,219	11,010	6,389	4,398	2,922	145,587	137,530
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' Land administration	7,163	6,958	14	7	1,410	1,407	8,587	8,372
Less: receipts credited to revenue	20	831					20	831
Add: services provided by other departments	812	812					812	812
accommodation provided by this department	109	109					109	109
Total cost of program	8,064	7,048	14	7	1,410	1,407	9,488	8,462

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
VETERANS SERVICES PROGRAM			
GRANTS			
<i>Veterans services</i>			
War veterans allowances and civilian war allowances:			
North West Field Force	3	2	16
South African War	109	66	68
World War I	21,309	19,963	21,072
World War II and Special Forces (Korea)	204,890	183,852	160,899
Dual Service (World Wars I and II)	855	785	748
Civilian War Allowances	13,290	11,311	10,383
	240,456	215,979	193,186
Assistance in accordance with the provisions of the Assistance Fund Regulations	13,327	13,241	12,350
Grant to Army Benevolent Fund	18	18	18
Grant to Royal Canadian Legion	9	9	9
Grant to Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,396	947	988
University and vocational training	17	14	11
Assistance to Canadian Veterans—Overseas District	23	17	13
Repayment under subsection (3) of section 10 of the Veterans Rehabilitation Act (R.S. c. V-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, (R.S. c. V-4) or where having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments	2		
Last Post Fund	975	931	927
Special housing assistance for Veterans	1,685	721	313
Payments under the War Service Grants Act (R.S. c. W-4):			
Re-establishment credits under section 8	8	8	106
Repayments under section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	455	455	487
Returned soldiers insurance actuarial liability adjustment	105	105	110
Veterans insurance actuarial liability adjustment	812	812	864
	18,833	17,279	16,197
CONTRIBUTIONS			
<i>Veterans services</i>			
Commonwealth War Graves Commission	1,250	1,233	1,087
United Nations Memorial Cemetery in Korea	8	7	6
	1,258	1,240	1,093
	260,547	234,498	210,476
PENSIONS PROGRAM			
GRANTS			
<i>Pensions</i>			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	216	215	196
World War I	81,000	77,148	77,399
World War II	311,000	305,243	287,020
Civilians, World War II	1,250	1,221	1,160
Defence Forces—Peacetime Services	14,000	13,176	12,110
Special Forces (Korea)	6,000	5,466	5,173
Newfoundland Special Awards	46	46	41
Burial grants	700	592	505
Gallantry Awards—World War II and Special Force	40	129	103
	414,252	403,236	383,707
CONTRIBUTIONS			
<i>Pensions</i>			
Compensation for loss of earnings	60	47	52
	60	47	52
	414,312	403,283	383,759
TREATMENT SERVICES PROGRAM			
CONTRIBUTIONS			
Treatment and related allowances	4,398	2,922	3,011

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1977-78 Appropriations	1977-78 Expenditures	1976-77 Expenditures
VETERANS LAND ADMINISTRATION PROGRAM			
GRANTS			
<i>Veterans Land Administration</i>			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under Section 45 of the Veterans' Land Act (R.S. c. V-4) and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under Section 45 of the Veterans' Land Act—			
Provincial and Dominion land grants	7	7	20
Grants to Indian veterans settled on Indian reserve lands under Section 46 of the Veterans' Land Act	3		3
Provision for reserve for conditional benefits, Veterans' Land Act	1,400	1,400	1,600
	1,410	1,407	1,623
Total	680,667	642,110	598,869

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Veterans Services Program	Pensions Program	Bureau Pensions Advocates Program	Treatment Services Program	Veterans Land Administration Program	Total
(1) Salaries and wages	5,811 5,731 <i>4,839</i>	14,743 13,899 <i>12,757</i>	8,801 8,139 <i>7,520</i>	2,295 2,004 <i>1,897</i>	81,884 70,141 <i>71,534</i>	5,740 5,571 <i>5,697</i>	119,274 105,485 <i>104,244</i>
(1) Other personnel costs	702 702 <i>575</i>	1,774 1,779 <i>1,512</i>	1,038 1,038 <i>892</i>	276 276 <i>235</i>	9,924 9,839 <i>8,548</i>	689 689 <i>709</i>	14,403 14,323 <i>12,471</i>
(2) Transportation and communications	453 414 <i>312</i>	1,018 911 <i>819</i>	896 768 <i>661</i>	70 72 <i>53</i>	2,111 2,511 <i>2,366</i>	493 480 <i>487</i>	5,041 5,156 <i>4,698</i>
(3) Information	81 17 <i>21</i>				70 9 <i>7</i>	1	152 26 <i>28</i>
(4) Professional and special services	610 683 <i>604</i>	551 556 <i>467</i>	833 792 <i>655</i>	20 22 <i>15</i>	43,235 48,501 <i>39,754</i>	165 145 <i>224</i>	45,414 50,699 <i>41,719</i>
(5) Rentals	210 179 <i>123</i>	56 53 <i>47</i>	83 126 <i>82</i>	3 4 <i>4</i>	351 351 <i>321</i>	10 9 <i>11</i>	713 722 <i>588</i>
(6) Purchased repair and upkeep	90 68 <i>46</i>	524 430 <i>414</i>	65 42 <i>20</i>	18 8 <i>8</i>	957 1,435 <i>1,255</i>	19 23 <i>15</i>	1,673 2,006 <i>1,758</i>
(7) Utilities, materials and supplies	138 120 <i>112</i>	113 111 <i>113</i>	93 98 <i>92</i>	17 15 <i>16</i>	13,473 12,866 <i>13,451</i>	34 37 <i>39</i>	13,868 13,247 <i>13,823</i>
(8) Construction and acquisition of land, buildings and equipment		120 132 <i>17</i>			9,565 4,889 <i>4,512</i>		9,685 5,021 <i>4,529</i>
(9) Construction and acquisition of machinery and equipment	20 92 <i>268</i>	55 49 <i>73</i>	90 52 <i>58</i>	14 8 <i>18</i>	1,445 1,500 <i>1,266</i>	14 7 <i>19</i>	1,638 1,708 <i>1,702</i>
(10) Grants, contributions and other transfer payments		260,547 234,498 <i>210,476</i>	414,312 403,283 <i>383,759</i>		4,398 2,922 <i>3,011</i>	1,410 1,407 <i>1,623</i>	680,667 642,110 <i>598,869</i>
(12) All other expenditures	25 21	3 10 <i>176</i>	4 1 <i>1</i>	1	80 368 <i>60</i>	12 4 <i>43</i>	125 404 <i>280</i>
Total net expenditures	8,140 8,027 <i>6,900</i>	279,504 252,428 <i>226,871</i>	426,215 414,339 <i>393,740</i>	2,714 2,409 <i>2,246</i>	167,493 155,332 <i>146,085*</i>	8,587 8,372 <i>8,867</i>	892,653 840,907 <i>784,709</i>

Amounts in roman type are 1977-78 appropriations.

Amounts in **bold face** type are 1977-78 expenditures.

Amounts in *italic* type are 1976-77 expenditures.

*Amends reporting in the previous year's Public Accounts.

Revenue

	1977-78	1976-77
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	25,894,291 19	26,992,681 50
B Refunds of previous years' expenditure	2,435,959 06	1,526,635 99
C Service and service fees	32,053,217 46	34,793,229 78*
D Miscellaneous	3,512,986 14	2,489,964 67*
Total	63,896,453 85	65,802,511 94

	1977-78	
Details		
Non-Tax Revenue—		
A Return on investments:		
(i) Surplus from revolving fund operations—Vetcraft	235,642	
(ii) Interest on loan from Veterans' Land Act Fund	25,658,649	25,894,291
B Refunds of previous years' expenditure:		
(i) Refunds in respect of pensions	2,032,493	
(ii) Treatment Services—Operation and maintenance	70,189	
(iii) Treatment and related allowances	4,102	
(iv) Veterans' Land Act—Administration ..	6,609	
(v) Veterans' Services—Administration ..	4,747	
(vi) Veterans' Services—War Veterans allowance	237,062	
(vii) Veterans' Services—Assistance fund ..	8,677	
(viii) Veterans' Services—Students veterans loans	1,331	
(ix) Veterans' Services—Other benefits	56,793	
(x) Re-establishment credits	2,480	
(xi) Soldier Settlement and Veterans' Land Act	11,376	
(xii) Sundries	100	2,435,959
C Service and service fees:		
(i) Provincial hospital insurance plans for in-patient hospital services	24,233,243	
(ii) Other hospital insurance plans for in-patient hospital services	1,206,557	
(iii) Maintenance of patients	2,119,187	
(iv) Out-patient hospital services	2,397,051	
(v) Medical services	861,395	
(vi) Meals	666,894	
(vii) Laundry	241,031	
(viii) Prosthetic Services accommodation	108,240	
(ix) Rental of staff quarters and garages ..	38,793	
(x) Fees for services—Veterans' Land Act ..	8,795	
(xi) Sundries	172,032	32,053,218
D Miscellaneous:		
(i) Cash discounts	14,747	
(ii) Rental of staff residences and garages—Treatment services	23,123	
(iii) Refunds of current and previous years overpayments—Pensions	825,933	
(iv) Refunds of current and previous years overpayments—Veterans' Services	1,781,797	
(v) Fees for medical information	2,024	
(vi) Interest—Vetcraft revolving fund	25,344	
(vii) Sundries	840,018	3,512,986
Total		63,896,454

* Amends reporting in the previous year's Public Accounts.

Appendix I

Working Capital Advance Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1978
(with comparative figures as at March 31, 1977)

ASSETS	1978	1977	LIABILITIES AND CAPITAL	1978	1977
	\$	\$		\$	\$
Inventories of raw materials, work in process, and finished goods	449,305	511,233	Working capital advance investments in inventories	449,305	511,233

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Balance, inventory at beginning of year	511,233	535,360
Increase or (decrease) in inventory during the year	(61,928)	(24,127)
Profit or loss (-) for the year (Exhibit A)	235,642	23,342
	684,947	534,575
Profit credited to Consolidated Revenue Fund	(235,642)	(23,342)
Balance inventory at end of the year	449,305	511,233

Note: The debit balance of this account at any time not to exceed \$1,000,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	1,001,067	840,147
Cost of Sales—		
Inventory at beginning of the year	511,233	535,360
Cost incurred during the year	703,497	792,678
	1,214,730	1,328,038
Inventory at end of the year	449,305	511,233
	765,425	816,805
Profit or loss (-) for the year	235,642	23,342

Exhibit B

Manufacture of Remembrance Day Poppies

STATEMENT OF CHANGES IN FINANCIAL POSITIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	\$	\$
Source of funds:		
Net profit for the year	235,642	23,342
Application of funds:		
Credited to Consolidated Revenue Fund	235,642	23,342
Increase (decrease) in working capital (deficit)		(164,609)
Working capital (deficit) at beginning of the year		164,609
Working capital (deficit) at end of the year	nil	nil
Current assets	449,305	511,233
Current liabilities	449,305	511,233
Working capital (deficit)	nil	nil

Appendix 2

Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	\$	\$		\$	\$
Inventory at cost	1,754,176	1,755,296	Working capital advance	1,754,176	1,755,296

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Balance, inventory at beginning of the year	1,755,296	1,675,631
Increase (decrease) in inventory during the year	(1,120)	79,665
	1,754,176	1,755,296

Note: The debit balance in this account at any time not to exceed \$5,000,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS
FOR YEAR ENDED MARCH 31, 1978
(with comparative figures for the preceding year)

	1978	1977
	\$	\$
Sales	3,763,958	4,238,232
Cost of sales		
Inventory of beginning of the year	1,755,296	1,675,631
Cost incurred during the year	3,762,838	4,317,897*
	5,518,134	5,993,528
Inventory at end of the year	1,754,176	1,755,296*
	3,763,958	4,238,232
Net profit or loss (–) for the year	nil	nil

* Amends reporting in the previous year's Public Accounts.



SECTION 30

1977-78 PUBLIC ACCOUNTS

Statement of Accounts Receivable and Deletions

CONTENTS

	<i>Page</i>
Statement of accounts receivable by department and agency	30.2
Notes to statement of accounts receivable	30.5
Deletions from accounts receivable by department and agency	30.7

[illegible]

Notes to Statement of Accounts Receivable

NOTE A—CONSUMER AND CORPORATE AFFAIRS

By virtue of section 118 of the Bankruptcy Act, the Superintendent is entitled to a two per cent levy for the purpose of defraying administrative expenses. The dollar amount indicated represents shares and certificates (inactive) received by the Superintendent as levy payments at the close of the relevant bankruptcies. The listed value is not at the current market rates but rather the par value at time of acquisition. Also included are three promissory notes obtained under the same conditions.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

The total receivables represent 22,364 accounts and consist of:

	Customs	Excise	Total
	\$	\$	\$
Active and Collectable	13,062,108	10,009,161	23,071,269
This amount represents current debts on which collection action is presently being taken, and represents 14,851 accounts.			
Disputed—Under Appeal	9,132,816	2,793,714	11,926,530
There are 6,365 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.			
Bankruptcies	265,365	5,592,200	5,857,565
There are 738 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.			
Uncollectable	285,172	1,103,739	1,388,911
These are debts on which all avenues of collection have been exhausted and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 410 such debts.			
	22,745,461	19,498,814	42,244,275

Notes to Statement of Accounts Receivable—Concluded

NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amounted to \$1,128,827,848 and consisted of 765,871 accounts:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
By Classification:						
Income Tax—						
Individuals—						
Deductions at source	53,759	79,488,479	2,299	9,323,648	56,058	88,812,127
Other Collections*	639,880	572,398,772	17,448	30,977,328	657,328	603,376,100
Deferred Tax	1,443	2,313,516			1,443	2,313,516
Corporations	47,908	417,555,440	423	2,484,618	48,331	420,040,058
Non-Resident	2,228	11,078,992	97	298,816	2,325	11,377,808
Provincial succession duty & gift tax	2	2,317,693			2	2,317,693
Sundries	220	582,897	164	7,649	384	590,546
	745,440	1,085,735,789	20,431	43,092,059	765,871	1,128,827,848

*Estate tax is now included in "Other Collections".

	Number of Accounts	Total
		\$
By collection status (in thousands of dollars):		
Current Assessments:		
Assessed since January 1, 1977 (All categories including Bankrupt, etc.)	251,813	183,257
Deferred Tax*	1,443	2,314
Non-Current Assessments:		
Assessed in prior years:		
Segregated uncollectable	20,267	43,084
Bankrupts	10,671	52,404
Under appeal	4,563	288,963
Others:		
(a) Under arrangement	77,893	89,905
(b) Under definitive action	22,674	141,263
(c) Not under definitive action	152,163	315,474
(d) Minor balance	224,000	11,573
Sundries	384	591
	765,871	1,128,828

* Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE D—PUBLIC WORKS

Under the heading of previous years collectable March 31, 1977 and 1978 are included the following deferred accounts:

	\$
Electric Reduction Company of Canada Ltd	2,574,313
Gullbridge Mines Ltd	185,661
Gulf Oil Canada Ltd	4,735,222
Ottawa Civil Service Recreation Assoc	1,357
Upper Ottawa Improvement Company	36,624
	7,533,177

NOTE E—REGIONAL ECONOMIC EXPANSION

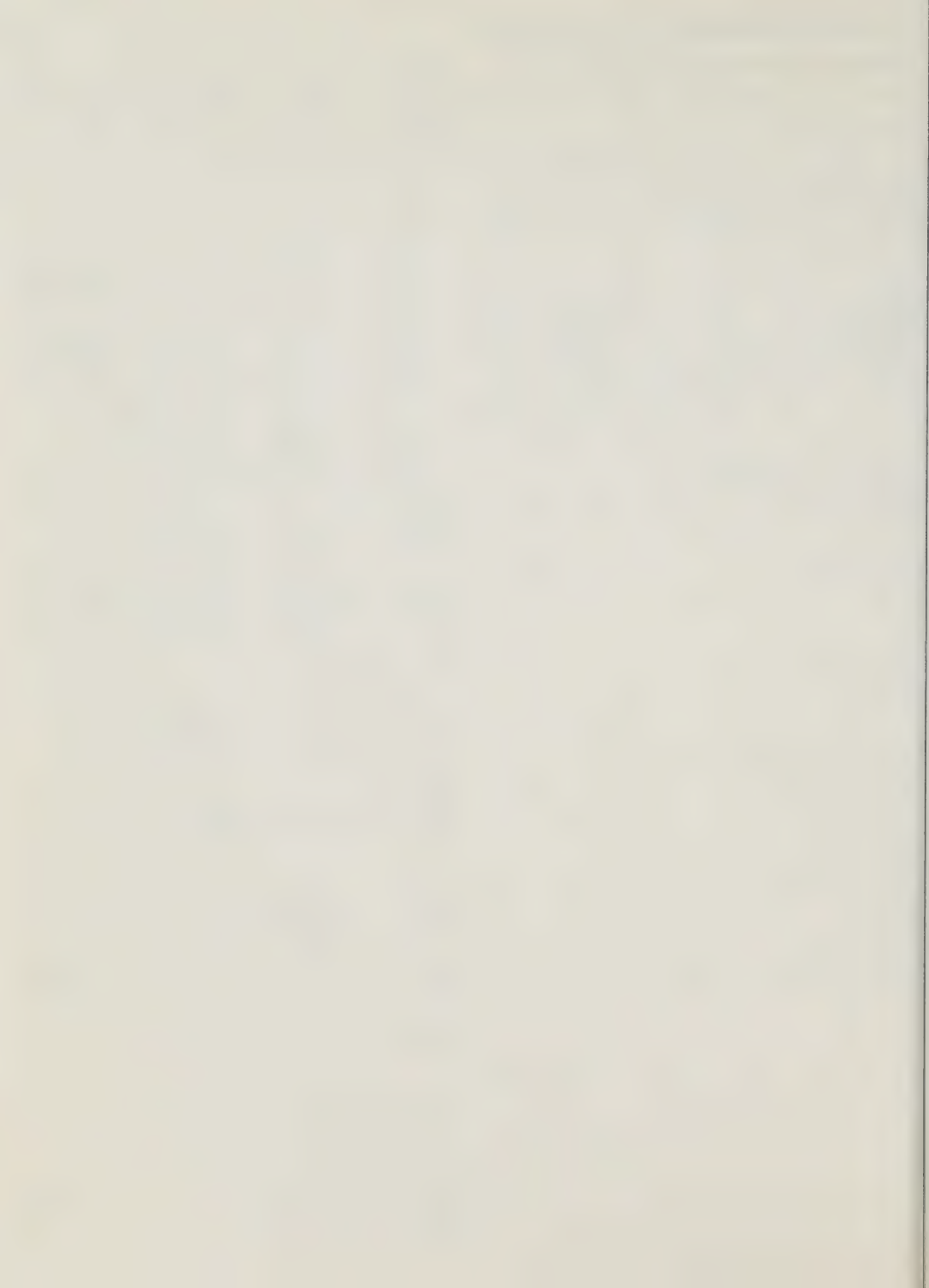
The unmatured debt for sale agreements for the South West Saskatchewan Irrigation Projects, is as follows:

	\$
Principal	467,810
Interest	14,879
	482,689

Deletions from Accounts Receivable during 1977-78

Departments and Agencies	Number of items	Amount	Authority
		\$	
AGRICULTURE	83	16,317	Sec 18, Financial Administration Act.
COMMUNICATIONS	1	339	Sec 18, Financial Administration Act.
CONSUMER AND CORPORATE AFFAIRS	1,194	22,105	Sec 18, Financial Administration Act.
ENERGY, MINES AND RESOURCES	865	16,526	Sec 18, Financial Administration Act.
ENVIRONMENT	2	44,270	Vote 5a, Appropriation Act.
	41	1,937	Sec 18, Financial Administration Act.
EXTERNAL AFFAIRS	512	32,886	Sec 18, Financial Administration Act.
FINANCE—			
Anti-Inflation Board	4	275	Sec 18, Financial Administration Act.
Auditor General	1	7	Sec 18, Financial Administration Act.
Insurance	87	2,040	Sec 18, Financial Administration Act.
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	155	106,558	Sec 18, Financial Administration Act.
	2	178	Vote 41, Appropriation Act.
	3	1,325	Vote 25, Appropriation Act.
	1	12,361	Vote 25a, Appropriation Act.
	1	21,037	Vote 25b, Appropriation Act.
	52	1,962,093	Vote 5b, Appropriation Act.
INDUSTRY, TRADE AND COMMERCE	87	15,941	Sec 18, Financial Administration Act.
MANPOWER AND IMMIGRATION	7,454	574,204	Sec 18, Financial Administration Act.
NATIONAL DEFENCE	1,165	98,110	Sec 18, Financial Administration Act.
NATIONAL HEALTH AND WELFARE	62,776	7,371,969	Sec 22(3), Old Age Security Act.
	118	30,944	Sec 18, Financial Administration Act.
NATIONAL REVENUE—			
Customs and Excise	447	381,515	Sec 18, Financial Administration Act.
	37	71,835	Bankruptcy Act.
	86	2,557,028	Vote 1b, Appropriation Act.
Taxation	8,204	5,778,200*	Sec 18, Financial Administration Act.
	3,040	7,197,153*	Bankruptcy Act.
	763	17,761,585*	Vote 5b, Appropriation Act.
PARLIAMENT—			
House of Commons	1	1,467	Sec 18, Financial Administration Act.
POST OFFICE	32	4,292	Sec 18, Financial Administration Act.
PUBLIC WORKS	66	9,232	Sec 18, Financial Administration Act.
	1	8,639	Vote 40b, Appropriation Act.
REGIONAL ECONOMIC EXPANSION	43	4,708,390	Vote 1b, Appropriation Act.
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	91	12,199	Sec 18, Financial Administration Act.
SECRETARY OF STATE—			
National Film Board	2	5,496	Sec 18, Financial Administration Act.
Public Archives	257	4,523	Sec 18, Financial Administration Act.
SOLICITOR GENERAL—			
Correctional Services	7	1,784	Sec 18, Financial Administration Act.
Royal Canadian Mounted Police	30	22,882	Sec 18, Financial Administration Act.
SUPPLY AND SERVICES	26	1,624	Sec 18, Financial Administration Act.
TRANSPORT	2,771	106,147	Sec 18, Financial Administration Act.
TREASURY BOARD	7	13,841	Sec 18, Financial Administration Act.
VETERANS AFFAIRS	3,898	1,140,948	Sec 18, Financial Administration Act.

* Of the above totals, \$559,938 is recoverable from Canada Pension Plan.



SECTION 31

1977-78 PUBLIC ACCOUNTS

Professional and Special Services

(Payments by services with individual
payments of \$2,000 or over)

CONTENTS

	<i>Page</i>
Agriculture	31.02
Communications	31.07
Consumer and Corporate Affairs	31.09
Energy, Mines and Resources	31.10
Environment	31.14
External Affairs	31.22
Finance	31.24
Governor General and Lieutenant-Governors	31.27
Indian Affairs and Northern Development	31.27
Industry, Trade and Commerce	31.40
Justice	31.44
Labour	31.45
Manpower and Immigration	31.46
National Defence	31.51
National Health and Welfare	31.56
National Revenue	31.67
Parliament	31.69
Post Office	31.70
Privy Council	31.71
Public Works	31.74
Regional Economic Expansion	31.81
Science and Technology	31.82
Secretary of State	31.85
Solicitor General	31.97
Supply and Services	31.103
Transport	31.107
Treasury Board	31.115
Urban Affairs	31.116
Veterans Affairs	31.116

AGRICULTURE

ADMINISTRATION PROGRAM

Accounting Services \$233,432—Ernst and Ernst Ottawa Ont \$7,700, EP Fitzgerald Associates Ottawa Ont \$11,000, Fraser and Otton Ottawa Ont \$26,438, Government of Canada—Supply and Services Ottawa Ont \$127,300, Haskins and Sells Associates Toronto Ont \$43,041, Ontario Milk Marketing Board Toronto Ont \$16,553.

Acquisition Services \$156,609—Government of Canada—Supply and Services Ottawa Ont \$156,609.

Advertising and News Release \$10,643—Bowdens Information Toronto Ont \$3,258, Canada News Wire Ltd Montreal Que \$7,385.

Clerical and Stenographic Assistance \$111,960—ARC Industries Guelph Ont \$3,558, Harrington Personnel Ottawa Ont \$5,519, Office Overload Ottawa Ont \$20,676, Personnel Pool Ottawa Ont \$16,622, Province of: Alberta Edmonton Alta \$9,835 and Manitoba Winnipeg Man \$42,421, Technical Overload Ottawa Ont \$4,257, The 500 Selection Service Ottawa Ont \$9,072.

Data Processing Services \$1,565,912—Alphatext Ltd Ottawa Ont \$102,849, Automation Centre of Ottawa Ltd Ottawa Ont \$41,399, Bailey and Rose Ltd Ottawa Ont \$13,000, Bonaventure Design and Programming Ltd Ottawa Ont \$10,050, Canadian General Electric Ltd St Laurent Que \$11,491, Computel Systems Ltd Ottawa Ont \$2,213, Comshare Ltd Rexdale Ont \$61,375, Data Crown Ltd Willowdale Ont \$950,137, Data Logic Ltd Ottawa Ont \$14,885, Digital Methods Ltd Ottawa Ont \$31,475, Dualvate Systems Ltd Winnipeg Man \$2,500, Federal Systems of Canada Ottawa Ont \$10,975, Government of Canada—Energy, Mines and Resources Ottawa Ont \$3,224; National Research Council Ottawa Ont \$8,824; Public Archives Ottawa Ont \$8,632; Statistics Canada Ottawa Ont \$8,775 and Supply and Services Ottawa Ont \$14,185, Haverly Systems Denville NJ USA \$2,668, IAS Computer Corp Ltd Halifax NS \$22,972, IBM Canada Ltd Don Mills Ont \$62,445, Infomart Toronto Ont \$12,200, Mobius Software Ltd Ottawa Ont \$9,620, MRI Systems Corp Austin Texas USA \$4,854, Nova Scotia Agricultural College Truro NS \$9,956, Province of British Columbia Victoria BC \$9,280, Quasar Systems Ltd Ottawa Ont \$3,882, Saskcomp Regina Sask \$4,965, Sigma Computer Services Vancouver BC \$17,666, Société de Mathématiques Montreal Que \$2,743, Systems Dimensions Ltd Ottawa Ont \$5,786, University of: Alberta Edmonton Alta \$11,473; British Columbia Vancouver BC \$18,485; Guelph Guelph Ont \$7,795; Laval Ste Foy Que \$10,524; Lethbridge Lethbridge Alta \$7,044; Manitoba Winnipeg Man \$14,754; New Brunswick Fredericton NB \$10,270; Saskatchewan Saskatoon Sask \$10,777; Sherbrooke Sherbrooke Que \$4,648.

Editing Services \$13,756—Diane Jordan Ottawa Ont \$10,360, Jean Pouliot Ottawa Ont \$3,396.

Education, Training and Development Services \$162,596—Computel Systems Ltd Ottawa Ont \$2,450, Government of Canada—Public Service Commission Ottawa Ont \$64,267; Supply and Services Ottawa Ont \$12,583 and Treasury Board Secretariat Ottawa Ont \$19,617, Management Concepts Ltd Scarborough Ont \$2,200, NTL Institute Arlington Va USA \$2,968, Professional Development Institute Ltd Ottawa Ont \$2,870, Province of: Saskatchewan Regina Sask \$8,177.

Graphic Designer \$6,768—Judith Goulet Ottawa Ont \$6,768.

Health Services \$49,554—Government of Canada—National Health and Welfare Ottawa Ont \$49,554.

Land Transfer Service \$500,000—Farm Credit Corporation Ottawa Ont \$500,000.

Language Training \$372,892—J O Lantone Ottawa Ont \$5,800, Maple Leaf Language Centre Ottawa Ont \$367,092.

Maintenance Services \$9,200—Choctaw Construction Ottawa Ont \$5,000, Harlock Schultz Electric Guelph Ont \$4,200.

Management Consultants and Contract Research \$217,458—Léopold Bourque St Lambert Que \$10,000, John Burden Loughheed Alta \$4,340, Darrel Cunningham Lintlaw Sask \$8,703, Vicki Davis Ottawa Ont \$16,259, ECCRI Incorp Hazeldean Ont \$6,000, Alain Haissouens Ottawa Ont \$5,493, Inforesults Ltd Weston Ont \$8,900, Iotech Corp Ltd Kanata Ont \$7,618, Stanley Johnson Columbia Miss USA \$4,985, Larry Martin Saskatoon Sask \$4,311, Douglas Parks Picton Ont \$3,500, C R Phillips and Associates Ltd Ottawa Ont \$11,250, Price Waterhouse Associates Toronto Ont \$2,125, Rural Education and Development Association Edmonton Alta \$9,750, R Paul Shaw Vancouver BC \$4,977, Doug Southam Dauphin Man \$2,479, University of: British Columbia Vancouver BC \$5,267; Guelph Guelph Ont \$33,013; McMaster Hamilton Ont \$24,130; Saskatchewan Saskatoon Sask \$7,907 and Waterloo Waterloo Ont \$2,000, K F Wells Ottawa Ont \$10,238, Elmer de Yong Saskatoon Sask \$3,675, Dr YU YU Guelph Ont \$8,000, Deryk Ziegler Vergreville Alta \$5,215.

Membership Fees \$9,401—Wharton EFA Inc Philadelphia Pa USA \$9,095.

Official Hospitality \$24,236—Canada Catering Co Ottawa Ont \$2,177, Holiday Inns of Canada Ltd London Ont; Windsor Ont; Winnipeg Man and Calgary Alta \$2,701.

Scientific Services \$2,701—Government of Canada—Energy, Mines and Resources Ottawa Ont \$2,701.

Security Services \$82,944—Canadian Corps of Commissionnaires Hamilton Ont \$42,001, Government of Canada—Post Office Ottawa Ont \$3,721, SIS Protection Co Toronto Ont \$34,132.

Storage and Warehousing \$45,204—Government of Canada—Supply and Services Ottawa Ont \$45,204.

Other Services \$63,231—David Helsdon Photography Guelph Ont \$2,115, Projection Arts Inc Thornhill Ont \$5,843, Self Instruct Systems Don Mills Ont \$2,691, Top Copy Ottawa Ont \$2,310, York Advertising Ottawa Ont \$4,200.

RESEARCH PROGRAM

Acquisition Services \$275,802—Government of Canada—Supply and Services Ottawa Ont \$275,802.

Analysts' Fees \$21,078—Province of Ontario Toronto Ont \$10,545.

Artificial Insemination Services \$8,175—Independent Breeders Brandon Man \$3,402.

Chick Sexing \$4,795—J H Nishikihama Trenton Ont \$4,240.

Data Processing Services \$35,124—Government of Canada—Agriculture Ottawa Ont \$30,660.

Education, Training and Development \$50,593—Government of Canada—Public Service Commission Ottawa Ont \$23,691.

Fire and Public Police Protection \$2,610.

Garbage Removal Service \$36,542—Atomic Energy of Canada Ottawa Ont \$2,014, Browning Ferris Lethbridge Alta \$7,115, FJP's Trucking Kentville NS \$2,120, Gloucester Disposal Service Ottawa Ont \$12,600, Superior Sanitation Services Ltd Charlottetown PEI \$4,182.

AGRICULTURE—Continued

Janitor Services \$378,985—Ambassador Building Maintenance Windsor Ont \$16,344, Andy's Duraclean Service Kamloops BC \$10,400, Brandon A-1 Janitorial Service Brandon Man \$8,100, Cleanse-All Products and Janitorial Services Kaldern BC \$20,580, Contract Cleaners Mount Pearl Nfld \$5,519, Derksen Building Maintenance Windsor Ont \$11,250, Diamond Maintenance Waterford Ont \$15,829, Dogwood Building Maintenance North Vancouver BC \$26,999, Les Entreprises de Nettoyage Quebec Que \$14,977, For-Net Quebec Que \$21,367, Four Seasons Cleaning Service St Catharines Ont \$15,600, Galaxie Janitor Service Saskatoon Sask \$20,380, The Hampton Service Belleville Ont \$5,763, Jack and Jill Building Maintenance Creston BC \$2,268, Janitorial Service Swift Current Sask \$29,050, Wallace Johnstone Fredericton NB \$21,900, Lussier Window Cleaning St Jean Que \$9,560, Modern Building Cleaning Winnipeg Man \$14,922, Nancy-Jo Janitor and Maintenance Service Chilliwack BC \$8,604, PML Maintenance Ltd Winnipeg Man \$22,400, Quik Caretaking Saskatoon Sask \$34,284, R & M Maintenance Lacombe Alta \$8,940, Team Cleaners Charlottetown PEI \$24,220

Laundry and Related Services \$39,966—Canadian Linen Supply Lethbridge Alta \$4,528 D W King Uniform Rental Vedder Crossing BC \$3,807, Work Wear Corporation of Canada Ottawa Ont \$10,997, Capital Commercial Laundry Vanier Ont \$2,127.

Lecturers, Seminar Speakers and Counsellors \$6,553.

Management Consultants and Contract Research \$2,744,971—Agricultural Economics Research Council Ottawa Ont \$15,199, Alberta Livestock Transplants Ltd Calgary Alta \$25,859, Association Co-operative Laitiere du Saguenay Lac St Jean Que \$37,220, Beak Consultants Mississauga Ont \$19,107, BioResearch Laboratories Ltd Senneville Que \$77,911, British Columbia—Department of Agriculture Abbotsford BC \$40,240, Ministry of Environment Victoria BC \$23,928, Canada Packers Montreal Que \$67,758, M F Clarke Ottawa Ont \$12,940, D R Coote Stittsville Ont \$10,265, Domtar Ltd Montreal Que \$24,291, Entomological Society of Canada Ottawa Ont \$30,382, FBI Foods Ltd Montreal Que \$11,805, Larry Geno Kettle Falls Wash USA \$7,300, Government of Canada—Energy, Mines and Resources Ottawa Ont \$7,513 and National Museums Ottawa Ont \$11,000, Gregory Geoscience Ottawa Ont \$7,386, Intera Environment Calgary Alta \$16,371, International Surveys Ltd Montreal Que \$5,000, Iotech Corporation Kanata Ont \$50,134, Jones Kirwan & Associates Ltd Hamilton Ont \$6,155, Alvin Keenan Ltd Souris PEI \$15,809, Kemptville Agricultural College Kemptville Ont \$3,761, Lyndhurst Farms Ltd Canning NS \$14,540, Wayne Maddison Burlington Ont \$4,650, Modern Ova Trends Norval Ont \$8,501, New Brunswick—Department of Agriculture and Rural Development Fredericton NB \$13,877, New Brunswick Research Productivity Council Fredericton NB \$15,000, Nova Scotia Agricultural College Truro NS \$18,651, Nova Scotia Research Foundation Corporation Dartmouth NS \$22,319, Nova Scotia Technical College Halifax NS \$41,902, Old Ag-Tech Industries Ltd Olds Alta \$22,900, Ph'D Associates Inc Rexdale Ont \$12,188, Prologic Systems Ltd Ottawa Ont \$2,270, Royal Victoria Hospital Montreal Que \$5,584, Saint Michael's Hospital Toronto Ont \$7,273, J M Schneider Kitchener Ont \$74,014, Senory Systems Laboratory Edmonton Alta \$3,819, Senstek Ltd Saskatoon Sask \$10,000, The Sibbald Group Calgary Alta \$67,654, Spagnum Quebec Ltee Bernieres Que \$16,750, Stake Technology Ottawa Ont \$64,431, Stevenson and Kellogg Toronto Ont \$15,032, University of Alberta Edmonton Alta \$199,853, British Columbia Vancouver BC \$61,200, Carleton Ottawa Ont \$37,498, Guelph Ont \$233,341, Laval Quebec Que \$233,695, Manitoba Winnipeg Man \$187,382, McGill Montreal Que \$52,939, Montreal Montreal Que \$18,697, Quebec Montreal Que \$38,627, Saskatchewan Saskatoon Sask \$340,284, Simon Fraser Burnaby BC \$2,982, Toronto Toronto Ont \$39,706, Waterloo Waterloo Ont \$61,766 and Western London Ont \$11,156, Westlake Agricultural Engineer Inc St Mary's Ont \$5,450.

Official Hospitality \$7,432.

Scientific Services \$167,208—Commonwealth Institute of Biological Control Slough England \$71,336, Government of Canada—Environment Ottawa Ont \$55,202, National Research Council Ottawa Ont \$5,970 and Public Service Commission Ottawa Ont \$23,691.

Security Services \$286,160—Burns International Security Service Toronto Ont \$2,331, Canadian Corps of Commissionaires Calgary Alta \$63,750, Halifax NS \$29,215, Quebec Que \$34,059, Saint John NB \$48,164, Winnipeg Man \$25,021, Grant Security Ottawa Ont \$2,649, SIS Protection Co Toronto Ont \$65,097, University of British Columbia Vancouver BC \$5,616 and Saskatchewan Saskatoon Sask \$4,353.

Snow Removal \$22,570—Choctaw Construction Ottawa Ont \$15,263, ERB Enterprises Oak Bluff Man \$3,621.

Technicians Services \$10,758—Mary Rooney Richmond Ont \$5,419, University of Saskatchewan Saskatoon Sask \$4,500.

Veterinary Services \$11,364.

Other Types of Services \$252,928—The Agriculture Alumni Seed Improvement Association Romney Ind USA \$2,665, D B Cann White Rock BC \$5,578, Walter Fraser Winnipeg Man \$6,000, John E Gillespie Guelph Ont \$6,375, Government of Canada—Energy, Mines and Resources Ottawa Ont \$14,849 and National Research Council Ottawa Ont \$56,506, Ronald Holt Osgode Ont \$2,216, M & M Custom Corral Cleaning ('76) Brandon Man \$3,150, R W Martin Ottawa Ont \$10,811, Office Overload Ottawa Ont \$6,295, Quebec: Minister of Finance Quebec Que \$12,455, Rossiter Agencies (1975) Ltd Lethbridge Alta \$3,093, University of Guelph Guelph Ont \$10,909.

PRODUCTION AND MARKETING PROGRAM

Acquisition Services \$79,963—Government of Canada—Supply and Services Ottawa Ont \$79,963.

Art work for the Annual Report of the National Farm Products Marketing Council \$2,993—G S Design Group Ottawa Ont \$2,993.

Audit Services \$97,003—Coopers and Lybrand Ottawa Ont \$54,003, Government of Canada—Supply and Services Ottawa Ont \$43,000.

Clerical and Stenographic Services \$92,471—Personnel Pool Ottawa Ont \$38,044, Office Overload Ottawa Ont \$34,776 and Winnipeg Man \$9,308, The 500 Selection Services Ottawa Ont \$2,807.

Commissionaire and Guard Services \$10,829—SIS Protection Company Toronto Ont \$9,912.

Data Processing Services \$64,970—Automation Center of Ottawa Ottawa Ont \$10,538, Canadian General Electric Montreal Que \$14,332, Comshare Ltd Rexdale Ont \$14,475, Digital Methods Ottawa Ont \$8,390, Government of Canada—Canadian Wheat Board Winnipeg Man \$3,063, G M Weiss Pincer Creek Alta \$12,000.

Education Training and Development Services \$71,625—Government of Canada—Public Service Commission Ottawa Ont \$46,009.

Engineering Consultant Services \$3,000—Government of Canada—Public Works Ottawa Ont \$3,000.

Gypsy Moth Spray Program \$6,254—General Airspray St Thomas Ont \$6,254.

AGRICULTURE—Continued

Housing Feed and Care of Birds for Blood Typing Studies \$16,469—
Stirling McEwan North Gower Ont \$16,469.

Laundry and Related Services \$58,840—Canadian Linen Supply
Edmonton Alta \$2,103; London Ont \$2,863 and Saskatoon Sask
\$2,125, Fabric Care Associates Edmonton Alta \$4,386, Hector
Jolicoeur Inc Montreal Que \$8,522, Leader Linen Supply Toronto
Ont \$4,156, Quintons Uniform Rental Winnipeg Man \$2,726,
Work Wear Corporation Toronto Ont \$2,665.

Legal Services \$2,364.

Management Consultants and Contract Research \$12,050—Maryon
Brechtin Etobicoke Ont \$2,350, Hector Hill Truro NS \$2,600,
George Home Ottawa Ont \$2,100, A Veilfaire La Broquerie Man
\$2,250.

Official Hospitality \$8,473—Four Seasons Hotel Calgary Alta
\$6,830.

*Operating Costs of the Transportation of Dangerous Goods
Secretariat Cost Sharing Agreement* \$10,000—Government of
Canada—Transport Ottawa Ont \$10,000.

*Payments under the Western Grain Stabilization Act to Licensees and
Designated Purchasers for Services Rendered for the Collection of
Levies* \$135,146—Alberta Wheat Pool Calgary Alta \$22,136,
Canbra Foods Ltd Lethbridge Alta \$2,082, Cargill Grain Ltd
Winnipeg Man \$7,814, N M Patterson and Sons Ltd Winnipeg
Man \$2,588, Pioneer Grain Company Ltd Winnipeg Man \$11,213,
Saskatchewan Wheat Pool Regina Sask \$55,120, Manitoba Pool
Elevators Winnipeg Man \$12,730, United Grain Growers Ltd Win-
nipeg Man \$21,462.

Photocomposition Services \$3,230—Alphatext Limited Ottawa Ont
\$3,230.

*Printing of Plebiscite Booklet for the Western Grain Stabilization
Administration* \$30,583—Government of Canada—Supply and
Services Ottawa Ont \$30,583.

Professional Service Fees \$6,112—Dean Iler Toronto Ont \$5,000.

Scientific Services \$104,935—Saskatchewan Hereford Association
Regina Sask \$85,848, University of Guelph Guelph Ont \$18,986.

*Services provided in conjunction with the Western Grain Research
Fund Plebiscite* \$19,899—Kenneth Edlie Dugald Man \$6,642, Gov-
ernment of Canada—Canadian Wheat Board Winnipeg Man
\$8,469, George S Turner Winnipeg Man \$4,788.

*Services Provided in conjunction with training at Ridgeway Agricul-
tural College* \$5,000—Province of Ontario Toronto Ont \$5,000.

Services provided by other Government Departments \$759,021—
Government of Canada—Supply and Services Ottawa Ont \$8,000;
and Statistics Canada Ottawa Ont \$750,000.

Technicians Fees and Services \$12,882—MacDonald College Mont-
real Que \$10,947.

Veterinary Services \$2,113.

Other Types of Services \$37,694.

HEALTH OF ANIMALS PROGRAM

Acquisition Charges \$116,305—Government of Canada—Supply and
Services Ottawa Ont \$116,305.

Boarding House Operations \$8,565—Mrs M Boulanger Montmagny
Que \$8,565.

Cattle Backtagging for Brucellosis Control \$1,081,011—D Adams
Youngstown Alta \$3,052, Agricultural Society Meadow Lake Sask
\$4,996, Alameda Auction Mart Alameda Sask \$2,457, Ancaster
Livestock Exchange Ancaster Ont \$2,398, BC Livestock Producers
Okanagan Falls BC \$12,131, Mario M Boily Chicoutimi Que
\$3,139, Bow Slope Shipping Assoc Brooks Alta \$5,359, George
Brooks Lethbridge Alta \$3,755, Brooks Livestock Auction Brooks
Alta \$10,847, Brussels Stockyards Ltd Brussels Ont \$5,604, Andre
Buissieres Roberval Que \$3,368, Camrose Auction Co Ltd Camrose
Alta \$11,400, C & D Livestock Medicine Hat Alta \$4,770, Greg
Chick Gadsby Alta \$9,823, Cobden Livestock Sales Cobden Ont
\$3,647, Community Auction Pincher Creek Alta \$2,794, Commu-
nity Livestock Exchange Campbellford Ont \$5,149, Co-op Federe
de Que Princeville Que \$3,009, Roy D Cowie Medicine Hat Alta
\$5,398, Dauphin Livestock Gilbert Plains Man \$6,473, Dunn &
Levack Toronto Ont \$4,361, Embrun Livestock Embrun Ont
\$2,421, Encan d'Animaux de Que St Romuald Que \$16,453, Encan
d'Animaux Vivants La Guadeloupe Que \$11,488, Encan de Danville
St François Xavier de Brompton Que \$2,379, Estevan Auction Mart
Estevan Sask \$3,341, Marcel J Fontaine Bagot Que \$4,361, Hubert
J Fleury Montreal Que \$15,851, Fort MacLeod Auction Fort
MacLeod Alta \$26,341, Francis Auction Services Whitewood Sask
\$8,305, Fred Gordon Livestock Kingston Ont \$2,275, Galetta Livestock
Sales Annprior Ont \$7,584, Gamble & Rogers Toronto Ont
\$5,748, Gladstone Auction Mart Gladstone Man \$2,284, Glengarry
Commission Auction Glengarry Ont \$7,333, Grande Prairie Auction
Grande Prairie Alta \$5,466, Laurent Habel Lotbiniere Que
\$2,104, Hanna Stockyard Ltd Hanna Alta \$2,519, D H Hickson
Campbellford Ont \$3,591, Jack Hordenchuk Wood Mountain Sask
\$4,537, Humboldt Auction Mart Humboldt Sask \$4,579, John C
Hunter Langley BC \$5,885, Innisfail Vet Clinic Innisfail Alta
\$2,744, Island Livestock Charlottetown PEI \$2,603, Robert Jackson
Disbury Alta \$2,099, Harry Jansen Norwick Ont \$2,635, John-
stone's Auction Mart Moose Jaw Sask \$3,282, Keady Livestock
Market Tara Ont \$2,673, Killarney Livestock Exchange Killarney
Man \$3,138, Kitchener-Waterloo Storage Kitchener Ont \$40,238,
Leonard Kopytko Winnipeg Man \$7,071, Lachute Commission
Sales Lachute Que \$2,563, La Chaine Co-op du Saguenay St Bruno
Que \$3,389, Lacombe Auction Mart Lacombe Alta \$6,423, Lafaille
& Fils Ltée Coaticook Que \$11,258, Longenburg Auction Mart
Longenburg Sask \$4,131, Leo's Livestock Exchange Greely Ont
\$28,530, Les Encans de la Ferme St Pie Que \$31,454, Les Encans
St Polycarpe St Polycarpe Que \$2,434, Lindsay Sale Barn Lindsay
Ont \$9,278, Liptay Auction Services Peterborough Ont \$2,383,
Listowel Livestock Listowel Ont \$5,522, Maple Creek Auction Ring
Maple Creek Sask \$6,805, Marché D'Animaux Talbot Princeville
Que \$11,029, Marché D'Animaux Vivants La Guadeloupe Que
\$5,347, Maritime Cattle Market Truro NS \$5,138, McClary's
Stockyard Ltd Abbotsford BC \$10,906, Robert W McGuire Stone-
wall Man \$14,524, TN McLean Ltd Perth Ont \$3,631, McNeely's
Livestock Ashton Ont \$3,099, Melita Auction Mart Melita Man
\$7,757, Modern Livestock Clyde Alta \$8,674, Navan Livestock
Navan Ont \$3,954, Newburgh Livestock Sales Newburgh Ont
\$3,632, Newton & McConvey Toronto Ont \$5,954, Nipawin Auc-
tion Services Nipawin Sask \$3,250, Norguay Auction Mart Nor-
guay Sask \$2,702, Northern Co-op Stockyard Prince Albert Sask
\$5,225, North Battleford Stockyard North Battleford Sask \$2,551,
Northern Stockyards Earlton Ont \$2,002, Parkland Auction Ser-
vices Leross Sask \$6,341, Pattersons Auction Mart Dawson Creek
BC \$6,286, Peace River Livestock Fairview Alta \$2,607, Petersons
Auction Mart Kelvington Sask \$6,879, Picton Livestock Sales
Picton Ont \$2,934, Pollacks Auction Mart Sturgis Sask \$6,942,
Prairie Livestock Exchange Taber Alta \$2,355, Ronald Pritchard
McKague Sask \$3,514, Red Deer Livestock Mart Red Deer Alta
\$7,166, REM Lethbridge Ltd Melbourne Ont \$2,861, Rimbey
Livestock Auction Rimbey Alta \$3,784, June Robinson Stavelly Alta
\$2,515, Saskatoba Cattle Sales Arcola Sask \$3,262, Saskatchewan

AGRICULTURE—Continued

Wheat Pool Talbotville Ont \$6,979, Swift Current Sask \$103,016, Jack Schimpf Shaughnessy Alta \$10,543, Larry Shantz Vanderhoof BC \$2,370, Verdun E Shepherdson New Liskeard Ont \$4,563, Murray Simpson Rapid City Man \$25,451, Jack W Short Sprucehome Sask \$13,370, Robert T Smith Ponoka Alta \$13,342, South Stukely Auction Magog Que \$3,198, Spiritwood Auction Mart Spiritwood Sask \$8,345, Stavelly Auction Mart Stavelly Alta \$2,977, Stettler Auction Mart Stettler Alta \$6,029, Stratford Livestock Exchange St Mary's Ont \$2,817, Roy C A Stuart Virden Man \$4,086, Sussex & Studholm Sussex NB \$2,971, Swan Valley Auction Mart Minotons Man \$2,810, Jack R Thiessen Vauxhall Alta \$2,256, Triple J Auction Mart Westlock Alta \$2,511, United Co-op Toronto Ont \$4,482, Valley Auction Armstrong BC \$2,041, Vermilion Livestock Co Vermilion Alta \$2,092, Clifford Vold Ponoka Alta \$8,702, Vold Jones & Vold Ponoka Alta \$12,174, Wadena Auction Mart Wadena Sask \$4,257, Weiller & Williams Roblin Man \$7,515, West Central Auction Unity Sask \$8,000, West Coast Auctions Surrey BC \$3,121, Weyburn Livestock Exchange Weyburn Sask \$5,434, Winchester & District Auction Mart Winchester Ont \$3,654, Randy D Wolfe Saskatoon Sask \$2,264.

Education Training Development and Conference Fees \$13,725—Government of Canada—Public Service Commission Ottawa Ont \$2,268, University of Guelph Guelph Ont \$3,081.

Garbage Removal Service \$7,112—Provincial Sanitation Services Ltd Ottawa Ont \$3,600.

Janitorial Services \$56,957—ABC Home and Office Cleaning Lethbridge Alta \$4,740, Alba Janitorial Services Ltd Lethbridge Alta \$7,588, J W Chubaty Emerson Man \$2,055, Galaxie Janitorial Services Ltd Saskatoon Sask \$15,470, GWC Ltd Guelph Ont \$4,510, Bob Haigh \$4,738, Modern Building Cleaning Fredericton NB \$8,392, H D Western Fort Erie Ont \$2,000.

Laboratory Test Services \$2,935—Animal Virus Institute Pirbright England \$2,935.

Laundry and Related Services \$425,895—Acme Linen Supply Winnipeg Man \$33,996, Buanderie Arvida Arvida Que \$4,406, Buanderie Sherbrooke Sherbrooke Que \$3,206, Cadet Cleaners Toronto Ont \$38,513, Canadian Linen Supply Co Moncton NB \$21,914; Toronto Ont \$31,383; Calgary Alta \$69,701 and Regina Sask \$30,424, J A Drolet Inc Montreal Que \$8,156, Forest City Linen Toronto Ont \$19,523, Hector Jolicoeur Inc Montreal Que \$102,835, Geo Malenfant Nettoyeur St François NB \$2,763, Mohawk Industrial Uniform Petawawa Ont \$5,789, Nelson Linen Supply Vancouver BC \$19,926, Perth's Brandon Ltd Brandon Man \$6,827, Stern's Laundry Ltd Charlottetown PEI \$2,956, Work Wear Corporation of Canada Indian River Ont \$2,449.

Legal Services \$5,946.

Management Consultants \$22,334—Government of Canada—Supply and Services Ottawa Ont \$4,426.

Medical Examination for employees \$2,615—Government of Canada—Public Service Commission Ottawa Ont \$2,615.

Office Temporary Employment \$10,442—H V Chapman and Associates Toronto Ont \$6,093; Office Overload Ltd Ottawa Ont \$4,349.

Professional Services Fees \$4,531—Management Development Associate Shawnee Mission Kan USA \$2,698.

Secretarial Services in the Paris Office Paris France \$11,654.

Security Services \$28,584—Grant Security Services Ottawa Ont \$3,050, SIS Protection Ottawa Ont \$25,354.

Services for Rounding up Animals for Innoculation against Diseases \$20,756—Blood Tribe Administration Blood Indian Reserve Alta \$20,756.

Services in Connection with Quarantine and Importation of Animals into Canada \$22,316—Henry Moraze Iles St Pierre et Miquelon \$22,316.

Services in connection with Microfilming Meat Inspection Labels \$8,732—Government of Canada—Public Archives Ottawa Ont \$8,732.

Services in connection with Grounds and Building Maintenance \$4,791—University of Saskatchewan Saskatoon Sask \$4,791.

Technicians Services for taking Blood Samples \$827,392—E Adam Maskinonge Que \$2,970, R Adam Consecon Ont \$4,880, T Adam Maskinonge Que \$3,163, G Allen Carman Man \$2,516, W Asbreuk Mallorytown Ont \$6,435, G Axford Lambeth Ont \$10,203, L Bailey Smiths Falls Ont \$2,733, R G Bailey Melita Man \$3,588, N Bass Tantes Aides Man \$3,110, R Bastien Merrickville Ont \$2,460, P Beauchamps Clarence Creek Ont \$3,085, J Beck Minesing Ont \$2,931, W Beckett Owen Sound Ont \$7,417, J C Bell Renner Man \$2,540, D Benn Peterborough Ont \$11,087, W P Benoit Ottawa Ont \$11,112, J P Bergeron Drummond Que \$3,905, R Bergeron Drummondville Que \$2,200, M Bernier LaPrairie Que \$2,681, G A Bingham St Clemens Ont \$4,835, K Black Foresters Falls Ont \$2,193, P Blakeley Eldorado Ont \$2,997, G Bolton Pierson Man \$3,333, H Bruce Grande Valley Ont \$2,200, V Bernette New Liskeard Ont \$7,031, H Boumans Lethbridge Alta \$8,400, J F Calnan Grafton Ont \$4,831, J Carpenter Lachute Que \$4,823, P Carty Smiths Falls Ont \$2,192, D Clark Curran Ont \$6,212, I W Clark Keene Ont \$13,752, M Corkery Richmond Ont \$2,430, B G Coutts Barrie Ont \$3,067, R D Cowie Medicine Hat Alta \$3,768, J Denure Campbellford Ont \$4,136, R Dettweiler Cambridge Ont \$2,659, L E Didychuck Tantes Aides Man \$3,008, G Dignard North Bay Ont \$11,556, F Dube St Albert Ont \$2,321, E Douglas Mallorytown Ont \$3,424, H W Edwards Oak Lake Man \$7,553, Lawry Ego Coldwater Ont \$2,049, J F Eling Fort Colborne Ont \$9,956, R Fach Branchtown Ont \$3,101, P Farrell Tweed Ont \$4,487, R Fenwick Entreprise Ont \$3,198, L Ferby Bon Accord Alta \$3,520, F Ferland Chrysostome Que \$3,946, D T Fisher Didsbury Alta \$6,353, N Flaade Hardsity Alta \$2,379, P Frohwerk Neepawa Man \$2,334, A Fox Kitchener Ont \$5,364, C Giard St Hyacinthe Que \$2,420, Y Giguère Maskinonge Que \$3,740, C Gilbert Albalnet Que \$3,740, C Goulin Prince George BC \$6,369, J Graham Grande Valley Ont \$2,049, A Grimes Navan Ont \$13,517, G P Grinus Navan Ont \$5,943, R Haag Vancouver BC \$4,510, A Hall Brampton Ont \$3,140, J Hanson High Prairie Alta \$2,253, L Harkin Winchester Ont \$6,137, C Hofsted Dunville Ont \$3,713, G Horne Stroud Ont \$4,570, D Humphrey Newcastle Ont \$4,675, J E Johnson Camrose Alta \$7,987, O Jones Dawson Creek BC \$2,796, S Kirtzingen Sunset Prairie BC \$5,775, W Kochler Smiths Falls Ont \$3,693, H Koggel Glen Robertson Ont \$8,981, W Koggel Glen Robertson Ont \$11,825, F Kuehn Wellesby Ont \$6,393, J P Lafond Nicolet Que \$2,683, L Lahaise Smiths Falls Ont \$2,286, B P Laham Ottawa Ont \$3,625, Q J Laham Ottawa Ont \$2,533, P Y Lalonde Cumberland Ont \$2,713, K Lapierre St Augustin Que \$4,456, J G Lavoie Rimouski Que \$2,393, R Lavoie Coaticook Que \$15,675, G Lecompte St Paul d'Abbotsford Que \$2,365, D F Léger Cornwall Ont \$3,130, R A Leis Wellesby Ont \$5,299, M Lévesque Ottawa Ont \$5,288, B Lewis Marmora Ont \$4,394, R Loach New Liskeard Ont \$6,652, L Mack Odessa Ont \$3,631, R MacMillan Jasper Ont \$5,225, C Mailman Cayer Man \$2,936, C Martineau St David Que \$4,579, L J Masson Saskatoon Sask \$4,143, B McCorquodale Belleville Ont \$10,993, J McGowan Hartington Ont \$10,324, L McGowan Godfrey Ont \$4,717, J McKenzie Brockville Ont \$3,066, D McNeely Cumberland Ont \$5,036, P J McNichols Westport Ont \$3,286, G McQuay Stettler Alta \$9,213, B McRuer Boissevain Man \$2,228, R Mc Williams Navan Ont \$3,164, W

AGRICULTURE—Concluded

Meston Clyde Alta \$4,524, R Mephram Chauvin Alta \$3,616, J Michon St Denis Que \$2,338, K Mikel Consequon Ont \$3,055, R Moodie Smiths Falls Ont \$3,154, S R Mulholland Picton Ont \$6,113, H J Mulligan Oakwood Ont \$10,111, H J Mulligan Oakwood Ont \$3,032, D Newcombe Kentbridge Ont \$3,245, P O'Donnell Melbourne Que \$2,585, L K Ogden Williams Lake BC \$2,249, W Parks Napanee Ont \$3,410, D Patterson Peterborough Ont \$3,864, D Pèpin Guelph Que \$6,490, R Poirier St Hyacinthe Que \$2,503, E Post Blackstock Ont \$3,974, T Premioslo Warburg Alta \$3,163, Y Ravary Vankleek Hill Ont \$3,446, J Redmond Port Perry Ont \$2,338, J G Robinson Carberry Man \$4,558, L Robinson Lanark Ont \$3,072, D Ruddick Ingersoll Ont \$9,790, R St Jacques Lachute Que \$3,080, P Sager Campbellford Ont \$6,313, K R Sample Rapid City Man \$5,246, J Schimpf Shaughnessy Alta \$7,425, A K Shane Navan Ont \$11,442, Y Sezen Barrie Ont \$2,613, R Slessor Surrey BC \$4,235, D Smith Salmon Arm BC \$5,134, D Smith Ponoka Alta \$2,310, R T Smith Ponoka Alta \$5,253, J R Smith Arnprior Ont \$3,802, W Taylor Ottawa Ont \$11,109, L B Thiele Winnipeg Man \$3,066, A Thompson Elkhorn Man \$3,510, R Thompson Smiths Falls Ont \$4,436, G Trach Bon Accord Alta \$3,355, H Trach St Paul Alta \$3,341, J Trappitt Ottawa Ont \$4,535, F Ulher Walton Ont \$2,801, S Viste Hanna Alta \$3,671, R Wallwork Picton Ont \$3,266, R Westhorpe Eddystone Man \$3,658, C Whitwell Mount Hope Ont \$2,506, R C Yungmeyer Kamloops BC \$13,113.

Veterinary Services \$367,762—J G Balasi Quebec Que \$8,078, J Balke Peterborough Ont \$6,136, S C Bellamy Stayner Ont \$2,960, D N Bichel Westlock Alta \$3,120, P A Bonin Granby Que \$3,328, W C Bovard Brampton Ont \$2,206, R E Breault Westlock Alta \$3,796, D C Church Innisfail Alta \$3,132, L C Coghill Listowel Ont \$5,612, D Cook Valleyview Alta \$3,323, J H Côté West Brome Que \$2,028, D E Deserres Granby Que \$3,328, J B Faucher Pierreville Que \$4,368, E H Gough Mount Brydges Ont \$4,524, R E Greene Barrie Ont \$9,346, L C Hall Lucan Ont \$9,771, F A Horsley Huntingdon Que \$6,032, F D House Creston BC \$4,212, R P L Jobin La Guadeloupe Que \$2,000, W Johnson Fairview Alta \$2,671, J L Jourdain Rivière du Loup Que \$2,288, T Kostuck Rocky Mountain House Alta \$3,611, M J G L'Heureux Montreal Que \$2,900, P R Lord Port Joli Que \$5,228, L Lupien St Leonard Que \$18,702, D M McGee White Rock BC \$11,484, D P Ménard St Justine de Newton Que \$2,288, A J Perodeau Trois Pistoles Que \$6,352, J G Proulx Kapuskasing Ont \$2,158, A C Rioux Rivière du Loup Que \$8,632, M Schoonderwoerd Athabaska Alta \$3,462, P W Schoppel Midhurst Ont \$6,545, R Seyer Roxton Falls Que \$4,264, R E Smith Brantford Ont \$19,953, J H Smylie North Bay Ont \$3,536, M Tardif Athabaska Alta \$2,800, P Tetreault Granby Que \$3,614, S N Thompson Penticton BC \$5,528, K J Tipper Mindemoya Ont \$7,150, S B Tope Willowdale Ont \$3,926, D C Trelleven North Bay Ont \$5,928, G E Turgeon Rivière du Loup Que \$8,736, T Udenburg Grand Forks BC \$8,609, B A Van Toledo Midland Ont \$2,444, T W Vogel McBride BC \$6,665, R J Warren Bowmanville Ont \$3,562, E H Webster Lakeside Ont \$5,876, B R Westgarth Taylor Barrie Ont \$20,902, W Delhurst Wilson Athens Ont \$7,679, G S Wilton Edmonton Alta \$4,321.

Other Types of Services \$49,412.

Canadian Grain Commission

Acquisition Services \$82,551—Government of Canada—Supply and Services Ottawa Ont \$82,551.

Security Services \$24,429—Canadian Corps of Commissioners Calgary Alta \$24,429.

Education, Training and Development Services \$18,018—Government of Canada—Public Service Commission Ottawa Ont \$3,958, M M Batzer Philadelphia Pa USA \$6,566.

Management Consultants \$10,900—Tryton Investment Co Winnipeg Man \$10,000.

Laundry and Related Services \$5,360—Perth Whitehall Co Winnipeg Man \$5,065.

Health Services \$12,682—Government of Canada—National Health and Welfare Winnipeg Man \$12,682.

Other Business Services \$10,027.

Other Types of Services \$6,909.

Canadian Dairy Commission

Audit Services \$121,655—Government of Canada—Supply and Services Ottawa Ont \$121,655.

Legal Services \$5,355—Thomas Cooper and Stibbard London England \$4,568;

Education and Training \$4,733.

DSS Special Service Charges \$2,826—Government of Canada—Supply and Services Ottawa Ont \$2,826.

Other Services \$40,515—Government of Canada—Supply and Services Ottawa Ont \$11,771, Harrington Personnel Ottawa Ont \$3,383, James Helmer Winchester Ont \$3,807, International Simultaneous Translation Services Montreal Que \$6,859, The 500 Selection Ottawa Ont \$5,178.

Official Hospitality \$9,434.

Other Types of Services \$1,256.

Product Research and Development \$260,726—Auros Milk Products Ltd Scarborough Ont \$8,749, Centre de Recherches en Sciences Appliquées Montreal Que \$3,778, Coop Agricole de Granby Granby Que \$68,319, Government of Canada—Supply and Services Ottawa Ont \$54,286, Lechan Development and Manufacturing Ltd Calgary Alta \$24,076, University of British Columbia Vancouver BC \$29,647; Guelph Guelph Ont \$11,379 and Laval Ste Foy Que \$59,268.

Market Research and Product Promotion \$2,695,502—ACP Marketing Montreal Que \$74,967, Agricultural Economics Research Council of Canada Ottawa Ont \$12,839, Canadian Dairy Foods Service Bureau Toronto Ont \$2,379,000, Gelford Derry and Associates Montreal Que \$30,000, Government of Canada—Supply and Services Ottawa Ont \$36,987, Hospitality Marketing Toronto Ont \$33,900, International Marketing and Investment Ltd Ottawa Ont \$24,880, P Meloychyn Hudson Que \$28,757, Silverwoods Industries Ltd Mississauga Ont \$58,203, Woods Gordon and Company Toronto Ont \$16,000.

Canadian Livestock Feed Board

Contract Research Services \$38,240—G Winters Vancouver BC \$10,000, D Mutch Montreal Que \$9,250, J C Dufour Quebec Que \$9,250, Broadwith Hughes and Associates Ltd Guelph Ont \$7,500.

Audit Services \$24,577—Government of Canada—Supply and Services Ottawa Ont \$24,577.

Secretarial and Typing Services \$4,024.

Other Types of Services \$5,339.

COMMUNICATIONS

Accounting Services \$312,219—Government of Canada—Supply and Services/Audit Service Bureau Ottawa Ont \$312,219.

Cleaning Services \$198,603—Allied Building Services Ottawa Ont \$4,889, J R B Distributors Ltd Ottawa Ont \$7,804, Sanco 1972 Ltd Ottawa Ont \$172,308.

Clerical and Secretarial Services \$108,376—Barbara's Office Personnel Ottawa Ont \$7,841, DOT Personnel Services Montreal Que \$8,737, Kelly Girl Services of Canada Ltd Toronto Ont \$17,196, Manpower Services Ltd Ottawa Ont \$2,811, Manpower Temporary Services Ottawa Ont \$34,818, Office Overload Ottawa Ont \$9,137, Portage Personnel Ltd Hull Que \$3,731, Technical Overload Ottawa Ont \$16,058, The Engineering Group Toronto Ont \$7,481.

Contract Services \$12,573,066—ADGA Ltd Ottawa Ont \$969,782, ABT Associates Research of Canada Ltd Ottawa Ont \$24,064, Alphascript Montreal Que \$15,956, Andrew Antenna Company Ltd Ottawa Ont \$32,123, George Angnatuk Koarcat Que \$2,033, G Baldwin Thunder Bay Ont \$12,350, Bell Northern Research Ottawa Ont \$272,587, Cablesystems Engineering Ltd London Ont \$4,592, CAE Electronics Montreal Que \$11,938, Canadian Astronautics Ltd Bells Corners Ont \$45,242, Canadian Economic Services Ltd Ottawa Ont \$23,265, Canadian General Electric Company Ltd Schenectady NY USA \$6,597, Canadian Marconi Company Montreal Que \$3,395, Computel Systems Ltd Ottawa Ont \$4,094, Corporation House Ltd Ottawa Ont \$15,168, Coyne Associates Ltd Dollard des Ormeaux Que \$20,269, A G Day Professional Engineer Ottawa Ont \$9,210, Ghislain de Courson Ottawa Ont \$6,600, E G Digby Mont Royal Que \$4,900, Digital Methods Ltd Ottawa Ont \$23,888, Art Doersken Winnipeg Man \$28,307, Harry Dulmage and Associates Ottawa Ont \$41,843, T A Eastland Ottawa Ont \$8,050, Ecole Polytechnique Montreal Que \$2,500, Ernst and Ernst Ottawa Ont \$14,205, Fedscan Ottawa Ont \$271,642, Floating Point Systems Fairfield Conn USA \$4,186, Claude Gagné Montreal Que \$2,250, Government of Canada—National Research Council Ottawa Ont \$12,830, Government Studies Program Halifax NS \$9,901, Dr Michel Guité Montreal Que \$5,000, E W Harrigan and Associates Willowdale Ont \$12,772, Helmer Associates Architects and Site Planners Ottawa Ont \$4,000, Hewson Bridge Associates Ltd Ottawa Ont \$21,865, Hi-Vacuum Equipment Corporation Hingham Mass USA \$75,153, Hitech Canada Ltd Bells Corners Ont \$48,320, Intronics Ltd Stittsville Ont \$3,900, Intel Consultant Ltd Ottawa Ont \$17,952, Inteltech Canada Ottawa Ont \$76,340, Inuit Communications Project Inuvik NWT \$39,407, Julio Silva Echnique Ottawa Ont \$3,000, K and I Design Ottawa Ont \$3,864, James D Kendal and Associates Ltd Ottawa Ont \$38,590, A Kondo Ottawa Ont \$2,158, Phillip A Lapp Ltd Toronto Ont \$6,496, Professor Gerald Leblanc Ste Foy Que \$9,750, L Lee and Associates Toronto Ont \$17,922, Leigh Instruments Ltd Carleton Place Ont \$32,763, Manitoba Telephone Systems Winnipeg Man \$5,662, Market Mix Regal Montreal Que \$4,600, M P B Technologies Inc Ste Anne de Bellevue Que \$10,011, Ian Martin Associates Ltd Toronto Ont \$61,709, Miller Communications Ottawa Ont \$89,474, P Nieggo Rankin Inlet NWT \$7,613, Noël Wanda Ottawa Ont \$5,700, Norpak Ltd Pakenham Ont \$15,000, Ottawa Mould Craft Ltd Ottawa Ont \$16,092, J Alphonse Ouimet Pointe Claire Que \$7,413, T D Overhill Engineering Ltd Ottawa Ont \$10,499, Pas-kovich Associates Ltd Ottawa Ont \$24,175, Peace Bridge Brokerage Fort Erie Ont \$19,999, Peter Cahn and Associates Montreal Que \$4,842, Professor Claude Autin Ottawa Ont \$6,000, Professor Stylianos Perraskis Ottawa Ont \$5,900, Quasar Systems Ottawa Ont \$95,045, Gilles Robert and Associates Montreal Que \$50,594, The Royal Society of Canada Ottawa Ont \$22,016, Ruhmland Annelise Carleton Place Ont \$4,064, Satel Ottawa Ont \$4,960, Science Application Inc MacLean Va USA \$11,544, SED Systems Ltd Saskatoon Sask \$202,884, Sharon Electronics Ltd Ottawa Ont \$25,169, Sharon Professional Services Ottawa Ont \$6,846, I P Sharp Associates Ltd Ottawa Ont \$89,765, Sorés Inc Montreal Que \$71,491, Spar Aerospace Products Ltd Toronto Ont \$18,948, Spar

Technology Ltd Ste Anne de Bellevue Que \$97,229, Victor Spassov Ottawa Ont \$2,751, Switzer Engineering Service Mississauga Ont \$10,607, Systems Dimension Ltd Ottawa Ont \$3,682, Systemhouse Ltd Ottawa Ont \$68,162, Tele-Connect Ltd Ottawa Ont \$21,571, Telesat Canada Ottawa Ont \$9,000,000, Temprotech Personnel Ottawa Ont \$20,987, Tremblay Jean Noël Ottawa Ont \$15,500, University of Alberta Edmonton Alta \$3,629; Carleton Ottawa Ont \$14,329; Moncton Moncton NB \$3,840; Montreal Montreal Que \$8,754; Queen's Kingston Ont \$8,115; Regina Regina Sask \$7,500; Saskatchewan Regina Sask \$10,738, Sherbrooke Sherbrooke Que \$24,840; Waterloo Waterloo Ont \$46,756 and Western Ontario London Ont \$9,339, Western Arctic Summer Communications Project Inuvik NWT \$8,950, Woods Gordon and Company Toronto Ont \$30,343.

Data Processing \$650,059—A-I Data Services Ottawa Ont \$86,724, Anderson Jacobson Canada Ltd Ottawa Ont \$3,105, Canadian Dominion Leasing Toronto Ont \$2,033, Computel Systems Ltd Ottawa Ont \$48,869, Computer Sciences Canada Montreal Que \$109,345, Comshare Ltd Rexdale Ont \$57,339, Data Logic Canada Toronto Ont \$4,950, Digital Methods Ltd Ottawa Ont \$12,922, IBM Canada Ltd Don Mills Ont \$11,741, Government of Canada—National Research Council Ottawa Ont \$2,029; Public Archives Ottawa Ont \$2,597; Public Works Ottawa Ont \$2,816 and Transport Ottawa Ont \$46,462, Quasar Systems Ltd Ottawa Ont \$18,572, SDC Data Entry Services Toronto Ont \$2,013, Systems Dimension Ltd Ottawa Ont \$201,686, I P Sharp Associates Ltd Ottawa Ont \$2,361, S and S Software Ltd Ottawa Ont \$5,985, University of Manitoba Winnipeg Man \$11,214.

Engineering Services \$2,184—T D Overhill Engineering Ltd Ottawa Ont \$2,008.

Health and Welfare \$20,367—Government of Canada—National Health and Welfare Ottawa Ont \$20,367.

Legal Services \$23,787—Courtois Clarkson Parson Montreal Que \$17,365, M J Cuddihy Ottawa Ont \$2,183, Stikeman Elliot Tamaki Ltd Montreal Que \$2,944.

Management Consulting Services \$189,197—Government of Canada—Supply and Services Ottawa Ont \$100,000, Canadian Design Services Ottawa Ont \$64,934, Helmer and Associates Architects and Site Planners Ottawa Ont \$18,376.

Photo Reproduction Services \$51,345—Government of Canada—Supply and Services Ottawa Ont \$32,641, Xerox of Canada Ltd Don Mills Ont \$13,153.

Protection Services \$131,908—Canadian Corps of Commissionaires Ottawa Ont \$128,832, Corporation of the Township of March Ottawa Ont \$3,300.

Research Contracts \$2,418,765—Aerospace Engineering Downsview Ont \$6,154, Alberta Native Communication Edmonton Alta \$4,074, Andrew Antenna Company Ltd Ottawa Ont \$5,369, Atlantic Industrial Research Halifax NS \$6,459, Bell Northern Research Ottawa Ont \$61,477, Canadian Astronautics Ottawa Ont \$20,118, Canadian Wire and Cable Ltd Hamilton Ont \$150,000, COM DEV Ltd Montreal Que \$56,101, Digital Methods Ltd Ottawa Ont \$33,467, Electrohome Ltd Ottawa Ont \$29,322, Federal Systems Ottawa Ont \$14,683, Hewlett-Packard Ltd Toronto Ont \$2,193, Hitech Canada Ltd Ottawa Ont \$9,000, Human Computing Resource Toronto Ont \$5,000, MacDonald Dettwiler and Associates Vancouver BC \$569,552, L'école des Hautes Études Montreal Que \$2,849, Canadian Marconi Company Montreal Que \$48,845, Miller Communications Systems Kanata Ont \$15,631, Canadian Mittel Corporation Kanata Ont \$31,065 MPB Technologies Inc Ste-Anne de Bellevue Que \$11,152, Norpak Ltd Pakenham Ont \$17,435, Northern Telecom Canada Ottawa Ont \$38,518, Nova Scotia Tech-

COMMUNICATIONS—Concluded

nical Company Halifax NS \$14,599, Price Waterhouse Associates Montreal Que \$2,557, Rital Corporation Canada Kanata Ont \$14,250, SED Systems Ltd Saskatoon Sask \$167,654, Sinclair Radio Laboratory Maple Ont \$5,784, Spar Aerospace Products Ltd Toronto Ont \$131,968, Spar Technology Ltd Ste Anne de Bellevue Que \$63,906, University of: Alberta Edmonton Alta \$22,657; British Columbia Vancouver BC \$45,934; Calgary Calgary Alta \$2,297; Carleton Ottawa Ont \$44,237; Concordia Montreal Que \$45,024; Dalhousie Halifax NS \$18,772; Laval Quebec Que \$64,238; Manitoba Winnipeg Man \$59,013; McGill Montreal Que \$2,705; McMaster Hamilton Ont \$55,062; Memorial St John's Nfld \$67,804; Montreal Montreal Que \$60,000; New Brunswick Fredericton NB \$13,741; Ottawa Ottawa Ont \$5,500; Quebec Montreal Que \$60,187; Queen's Kingston Ont \$26,307; St Paul's Ottawa Ont \$16,194; Saskatchewan Regina Sask \$9,238; Sherbrooke Sherbrooke Que \$37,446; Simon Fraser Burnaby BC \$36,089; Toronto Toronto Ont \$57, 077; Waterloo Waterloo Ont \$66,857; Western Ontario London Ont \$53,678 and York Downsview Ont \$5,998.

Training and Educational Services \$375,173—AMR International Inc New York City NY USA \$9,485, Bell Northern Research Ltd Ottawa Ont \$2,655, J S Belrose Ottawa Ont \$7,260, Berlitz School of Languages Ottawa Ont \$11,389, Government of Canada—National Research Council Ottawa Ont \$57,392 and Public Service Commission Ottawa Ont \$121,565, Digital Equipment of Canada Ottawa Ont \$2,594, Holland College Charlottetown PEI \$2,699, ICS Employee Management Toronto Ont \$2,874, Professional Development Institute Ltd Ottawa Ont \$12,045, Prolingua Ltd Montreal Que \$41,605, Wayne Gedlman Winnipeg Man \$2,049, TES Ltd Ottawa Ont \$2,100, University of: The George Washington Washington DC USA \$3,865 and Regents California Los Angeles Cal USA \$2,532, Wintek Corporation Lafayette Ind USA \$9,690.

Other \$1,429,657—Computrex Ltd Calgary Alta \$35,123, Dover Corporation Canada Toronto Ont \$5,749, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$3,000; Public Archives Ottawa Ont \$42,648; Public Service Commission Ottawa Ont \$2,608; Public Works Ottawa Ont \$3,531; Science Council of Canada Ottawa Ont \$5,000 and Supply and Services Ottawa Ont \$1,266,628, Government of Manitoba—Finance Winnipeg Man \$3,298, Hughes Owens Montreal Que \$4,530, James D Kendall Consultant Mississauga Ont \$2,723, L Legere Moncton NB \$11,466, Montgomery Elevators Islington Ont \$5,887, D Morash Dartmouth NS \$12,519, Michael A Stott Ottawa Ont \$3,743, S Tuglavina Naire Labrador Nfld \$10,267, University of McMaster Hamilton Ont \$3,000.

Miscellaneous \$34,365—Bureau of Measurement Toronto Ont \$7,500.

Canadian Radio-television and Telecommunications Commission

Acquisition Services \$47,698—Government of Canada—Supply and Services Ottawa Ont \$47,698.

Advertising Services \$11,492—John Doherty Co Ltd Ottawa Ont \$11,492.

Clerical and Secretarial Services \$178,194—Dominion Computer Support Services Ltd Ottawa Ont \$6,704, Hannah M Demers Personnel Ltd Ottawa Ont \$149,922, MacDonald & Brisson Temporary Personnel Services Ltd Ottawa Ont \$2,652, Office Overload Limited Ottawa Ont \$4,477, Ottawa Hull Bilingual Personnel Limited Ottawa Ont \$14,439.

Consultant Services \$789,161—A R Agnew Toronto Ont \$3,482, Alphascript Ottawa Ont \$6,356, Avrim Lazar & Associates Ottawa Ont \$4,885, Bailey & Rose Ltd Toronto Ont \$9,965, P A Baril Outremont Que \$2,996, BBM Bureau of Measurement Toronto Ont \$3,800, R Beach Ottawa Ont \$2,901, M Beaudry Ottawa Ont \$8,650, J E Beliveau Shediak NB \$4,100, J Bickle Regina Sask \$2,571, BIRO Inc Quebec Que \$38,138, R G Bodkin Ottawa Ont \$2,975, Borden and Elliott Toronto Ont \$3,890, T Cadieux Ottawa Ont \$2,380, Canadian Astronautics Ltd Ottawa Ont \$34,450, Canadian Media Content Consultants Willowdale Ont \$17,879, CRC Consultants Washago Ont \$5,015, CROP Inc Montreal Que \$200,281, T Dumbrell Ottawa Ont \$4,040, P Floch Ottawa Ont \$2,303, F Fontaine Ottawa Ont \$8,800, Fournier Richardson Associés Montreal Que \$15,665, J P Fournier Montreal Que \$6,400, Franfost Consultants Ltd Ottawa Ont \$3,370, Fraser & Otton Ottawa Ont \$21,078, C G Freedman Ottawa Ont \$7,159, N Frye Toronto Ont \$6,940, P Gardiner Fort Chimo Que \$16,884, S Gathercole Toronto Ont \$4,996, J Godbout Ottawa Ont \$4,387, A Golden Montreal Que \$6,683, J Guay Quebec Que \$2,600, R N Harding Vancouver BC \$25,433, Hickling Johnson Ltd Ottawa Ont \$5,005, Roger W Hough & Associates Ltd Ottawa Ont \$13,020, R K House & Associates Ltd Mississauga Ont \$50,125, F Icart Hull Que \$5,022, C C Johnston Ottawa Ont \$12,960, F Kretz Ottawa Ont \$5,000, G Laing Calgary Alta \$4,848, L Martin Côté Montreal Que \$9,520, Y Mayrand Chelsea Que \$3,960, Mediastats Inc Scarborough Ont \$16,000, E Meese Calgary Alta \$2,194, W Melody Vancouver BC \$4,576, Miller Communications Systems Ltd Kanata Ont \$2,000, R A Morin Beaconsfield Que \$4,797, A M Osler Windsor Ont \$16,113, L Poland Ottawa Ont \$2,124, A Porteous Peterborough Ont \$2,026, B Richardson Ottawa Ont \$20,032, F Rivard Montreal Que \$6,217, L Rupert Hull Que \$2,575, R Scagnetti Ottawa Ont \$2,136, R Shields Vancouver BC \$2,497, P R Sigouin Hull Que \$2,636, B S Singer London Ont \$15,557, Snavey King & Associates Inc Washington DC USA \$14,824, La Société Ardenn Inc Ottawa Ont \$4,650, Systems Approach Ltd Ottawa Ont \$10,000, M Wackid Ottawa Ont \$2,280, K Wilson Ottawa Ont \$2,156.

Hospitality \$6,542.

Interpretation Services \$3,975—Government of Canada—Secretary of State Ottawa Ont \$3,885.

Legal Services \$19,813—Gourd Maynard Brunet Montreal Que \$8,192, Hewitt Hewitt Nesbitt Reid McDonald & Tierney Ottawa Ont \$2,100, Lawrence & Shaw Vancouver BC \$2,988, Pederson Norman McLeod & Todd Regina Sask \$2,606.

Membership Fees \$15,019—A C Nielsen Company of Canada Ltd Toronto Ont \$12,000.

Protection Services \$74,454—Canadian Corps of Commissioners Ottawa Ont \$74,454.

Reporting Services \$156,068—Allwest Reporting Ltd Vancouver BC \$28,848, Nethercut & Company Ltd Toronto Ont \$127,064.

Training and Educational Services \$42,868—The Berlitz School of Languages Ottawa Ont \$10,598, Fraser & Otton Ottawa Ont \$3,575, Government of Canada—Public Service Commission Ottawa Ont \$7,545, R S Plouffe Ottawa Ont \$2,892.

Other Types of Services \$64,879—BBM Bureau of Measurement Toronto Ont \$3,220, Broadcast Monitoring Services Ltd Oakville Ont \$9,450, CROP Inc Montreal Que \$9,996, Government of Canada—Treasury Board Ottawa Ont \$33,906.

CONSUMER AND CORPORATE AFFAIRS

ADMINISTRATION PROGRAM

Acquisition Services \$44,745—Government of Canada—Supply and Services Ottawa Ont \$44,528.

Analyst Services \$372,190—Alphatext Limited Ottawa Ont \$4,000, Bailey and Rose Limited Ottawa Ont \$5,872, Comstat Consulting Services Ottawa Ont \$6,221, Datacap Limited Ottawa Ont \$24,594, Data Encoding Limited Ottawa Ont \$30,389, Dominion Computer Services Limited Ottawa Ont \$2,872, Federal Systems of Canada Ottawa Ont \$52,899, Gottschalk and Ash Limited Montreal Que \$6,348, Group Five Consulting Limited Ottawa Ont \$2,200, Inforsults Limited Weston Ont \$8,700, Mobius Software Limited Ottawa Ont \$61,960, Richard J Roberts London Ont \$10,982, Sonelleco Systems Limited Ottawa Ont \$7,912, Systemhouse Limited Ottawa Ont \$52,998, Systems Approach Limited Ottawa Ont \$90,608.

Clerical and Stenographic Services \$285,746—Business Aid Toronto Ont \$2,655, H V Chapman and Associates Limited Toronto Ont \$4,421, Christina Personnel Limited Ottawa Ont \$15,606, Les 500 Hull Que \$11,424 and Ottawa Ont \$13,287, MacDonald and Brison Ottawa Ont \$4,979, Office Overload Ottawa Ont \$10,565, Office Overload Quebec Inc Hull Que \$144,282, Olstens Temporary Services Toronto Ont \$11,938, Personnel Pool Ottawa Ont \$46,770, Technical Overload Ottawa Ont \$3,877, Victor Temporaries Cambridge Ont \$2,171.

Data Processing Services \$568,029—Alphatext Limited Ottawa Ont \$13,014, Automation Centre of Ottawa Limited Ottawa Ont \$2,193, AGT Data Systems Limited Don Mills Ont \$25,897, Canada Systems Group Mississauga Ont \$368,666, Government of Canada—Energy, Mines and Resources Ottawa Ont \$58,040 and Supply and Services Ottawa Ont \$80,396, I P Sharp Associates Limited Toronto Ont \$7,484, Master Mailers Limited Ottawa Ont \$3,563.

Graphic Services \$51,467—Arts and Letters Ottawa Ont \$3,370, Banfield Advertising Limited Ottawa Ont \$11,746, Jacques Charette and Associates Limited Ottawa Ont \$5,884, Davis Potter Limited Mississauga Ont \$24,338.

Health and Welfare Services \$13,709—Government of Canada—National Health and Welfare Ottawa Ont \$13,709.

Management Consultant Services \$41,344—Earl Berger Limited Toronto Ont \$8,543, E A C Amy and Sons Limited Ottawa Ont \$23,445, Government of Canada—Supply and Services Ottawa Ont \$9,297.

Research Services \$176,445—Adcom Research Limited Toronto Ont \$24,925, M Dale Beckman Winnipeg Man \$5,761, Broadwith Hughes and Associates Limited Guelph Ont \$15,735, Peter C Connolly Ottawa Ont \$10,146, Consumers Association of Canada Ottawa Ont \$7,119, Contemporary Research Centre Toronto Ont \$30,700, Government of Canada—Supply and Services Ottawa Ont \$9,046, OMI Operational Management Inc Toronto Ont \$13,953, Dr John Palmer London Ont \$5,000, Richard J Roberts London Ont \$3,161, Universities of: Montreal Montreal Que \$28,290 and Trent Peterborough Ont \$12,000.

Training Education Services \$199,907—The Berlitz School of Languages Ottawa Ont \$123,263.

Other Types of Services \$294,142—Carleton Productions Ottawa Ont \$4,300, Casselman Woodcraft Casselman Ont \$12,102, D H Enterprises Ottawa Ont \$5,000, Bruce E MacDonald Ottawa Ont \$7,000, Davis Potter Limited Mississauga Ont \$24,320, Chantal Taillefer Templeton Que \$23,347, York Advertising Limited Ottawa Ont \$4,648.

CONSUMER AFFAIRS PROGRAM

Acquisition Services \$170,032—Government of Canada—Supply and Services Ottawa Ont \$160,035.

Analyst Services \$37,171—Crop Inc Montreal Que \$15,000, Market Development Services Toronto Ont \$7,301.

Clerical and Stenographic Services \$60,688—Business Aid Ottawa Ont \$2,264 and Toronto Ont \$6,600, Manpower Temporary Services Saskatoon Sask \$2,243, Office Overload Ottawa Ont \$3,103 and Winnipeg Man \$3,371, Olstens Temporary Services Toronto Ont \$12,751, Personnel Pool Ottawa Ont \$9,333, Portage Personnel Ltd/Ltée Hull Que \$5,005.

Management Consultant Services \$92,340—Earl Berger Limited Toronto Ont \$2,515, Crop Inc Montreal Que \$4,800, Government of Canada—Supply and Services Ottawa Ont \$21,704, Market Development Services Toronto Ont \$3,440, Public Affairs International Ltd Ottawa Ont \$32,772, John Zerbinis Ottawa Ont \$5,924.

Research Services \$609,909—C Dennis Anderson Winnipeg Man \$9,330, Ronald J Argue Ottawa Ont \$9,056, Biokinetics and Associates Limited Ottawa Ont \$14,850, Peter Dalzell Brodhead Metcalfe Ont \$13,475, Rowan S E Brown Toronto Ont \$6,917, Canadian Standards Association Rexdale Ont \$107,749, John D Claxton Vancouver BC \$14,545, Community Planning Association Saint John NB \$7,217, Contemporary Research Centre Ottawa Ont \$7,500, Crop Inc Montreal Que \$25,000, Econ Research and Consulting Limited Ottawa Ont \$30,540, Pierre Filiatrault Boucherville Que \$17,453, Micheal A Goldberg Urban and Economic Consulting Ltd Vancouver BC \$21,611, Jonah M Goldstein Toronto Ont \$2,153, Edith Houzer Toronto Ont \$10,000, Inforsults Limited Weston Ont \$10,650, Eric A Milligan Toronto Ont \$15,750, Morrison Communications Limited Ottawa Ont \$17,918, Ontario Research Foundation Mississauga Ont \$62,630, Françoise Vallee—Ouellet Montreal Que \$3,952, J V Poast Associates Limited Toronto Ont \$14,189, Robert S Prichard Toronto Ont \$15,498, The Public Interest Advocacy Centre Ottawa Ont \$10,000, Barry J Reiter Toronto Ont \$4,900, Renewable Energy in Canada Toronto Ont \$3,698, Brent J R Ritchie Calgary Alta \$10,705, Saul Schwartz Ottawa Ont \$6,080, Sindell Research Ltd Montreal Que \$5,000, Universities of British Columbia Vancouver BC \$9,750, Guelph Guelph Ont \$23,212 and McGill Montreal Que \$15,920, Richard E Vosburgh Guelph Ont \$7,418, John Zerbinis Ottawa Ont \$3,820.

Other Types of Services \$1,132,535—L'Association des Consommateurs du Québec Inc Montreal Que \$24,000, Canadian Corps of Commissionersaires Ottawa Ont \$34,291, Consumers Association of Canada Halifax NS \$13,248, Data Clearing House for the Social Sciences Ottawa Ont \$5,000, Government of Canada—Supply and Services Ottawa Ont \$2,766 and Winnipeg Man \$3,961, Info Metro Moncton NB \$2,800, Multiple Access Limited Don Mills Ont \$5,762, Barry J Reiter Toronto Ont \$11,601, York Mailing Ottawa Ont \$10,107, Michel A Zins Chicoutimi Que \$8,484.

CORPORATE AFFAIRS PROGRAM

Clerical and Stenographic Services \$125,849—Barbara's Office Personnel Ottawa Ont \$2,402, Christina Personnel Ottawa Ont \$6,155, Les 500 Hull Que \$109,161.

Legal Services \$94,885—A M Digiancinto Fredericton NB \$2,117, Government of Canada—Justice Ottawa Ont \$4,206, R T Kutz Calgary Alta \$3,446, Lapointe David and Shachter Montreal Que \$2,579, MacIsaac Clark Sinclair McNeil Horn Bamford and Vining Nanaimo BC \$3,554, Daniel B Morrison Halifax NS \$3,730, Tory Tory DesLauriers and Binington Toronto Ont \$3,003.

CONSUMER AND CORPORATE AFFAIRS—Concluded

Management Consultant Services \$91,718—C T Asplund Kingston Ont \$4,392, W M H Grover Toronto Ont \$9,719, Sholto Heberton Esquire Vancouver BC \$3,300 Peter Hogg Downsview Ont \$3,525, Raymond Honsberger Toronto Ont \$2,303, Frank Iacobucci Toronto Ont \$4,900, Jean R Lajoie Quebec Que \$7,722, Stan Makuch Toronto Ont \$6,300, Strikeman Elliot Roberts and Bowman Toronto Ont \$3,946, Shrum Liddle and Heberton Vancouver BC \$6,242, Systems Equipment Limited Winnipeg Man \$4,766, Tory Tory DesLauriers and Binnington Toronto Ont \$9,346, J Peter Williamson Hanover NH USA \$23,353.

Other Types of Services \$328,510—Stephen H Barnes Vancouver BC \$9,289, Belanger Saint Jacques Sirois Comtois et Cie Sherbrooke Que \$16,417, Government of Canada—Supply and Services Ottawa Ont \$2,109 and Winnipeg Man \$4,388, Henfrey Mason Korbin and McMahon Vancouver BC \$3,366, National Conference of Bankruptcy Judges Toronto Ont \$3,000, Thorne Riddell and Company Montreal Que \$190,000, Touche Ross and Company Vancouver BC \$4,575.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

Acquisition Services \$4,168—Government of Canada—Supply and Services Ottawa Ont \$3,929.

Legal Services \$407,228—Blake Cassels and Graydon Toronto Ont \$4,773, Cecil O B Branson Vancouver BC \$6,253, J Ernest Drapeau Moncton NB \$5,068, Government of Canada—Justice Ottawa Ont \$6,768, Gowling and Henderson Ottawa Ont \$119,092, Harbinson Glover and Company Toronto Ont \$2,450, Hope Heinrich and Hansen Prince George BC \$2,059, Jones and Company Victoria BC \$3,380, Gordon E Kaiser Toronto Ont \$30,329, Lang Michener Granston Farquharson and Wright Toronto Ont \$30,506, Michel Lecours Quebec Que \$2,090, Thomas D MacDonald Ottawa Ont \$13,044, McCaffery and Company Calgary Alta \$33,722, Ogilvy Cope Porteous Montgomery Renault Clarke Kirkpatrick Montreal Que \$2,008, J Pateras Montreal Que \$4,652, J E Sexton Toronto Ont \$11,654, Howard Schneider Whitby Ont \$11,147, Tessier Corbeil Bourbeau and Gilbert Sherbrooke Que \$11,507.

Management Consultant Services \$77,163—Irving Brecker Montreal Que \$9,043, J G Debanne Company Limited Ottawa Ont \$6,797, Francis C Gascoigne Perth Ont \$6,125, Grant Devine Farms and Consulting Services Limited Saskatoon Sask \$2,100, John J Quinlan Ottawa Ont \$6,412, Universities of British Columbia Vancouver BC \$6,125 and Toronto Toronto Ont \$19,300.

Research Services \$49,258—Alchris Development Consultants Limited Ottawa Ont \$29,600, Canadian Economic Services Limited Ottawa Ont \$9,070, T R Muzondo and B Pazderka Kingston Ont \$5,125.

Other Types of Services \$312,579—John R Baldwin Kingston Ont \$16,362, Broadcast Monitoring Services Limited Oakville Ont \$4,447, Antony P Ellison Montreal Que \$4,942, Government of Canada—Justice Ottawa Ont \$2,382, André Gourd Jr Hull Que \$13,365, Hoyles Niblock Associates Limited Vancouver BC \$43,000, Manley R Irwin Durham NH USA \$20,968, Law and Economics Programme Toronto Ont \$14,470, Dennis C Pearce Victoria BC \$3,487, Nethercut and Company Toronto Ont \$58,495, Olstens Temporary Services Toronto Ont \$2,303, Teleconsult Ottawa Ont \$11,115, The Berlitz School of Languages Ottawa Ont \$3,379.

INTELLECTUAL PROPERTY PROGRAM

Acquisition Services \$9,073—Government of Canada—Supply and Services Ottawa Ont \$9,073.

Clerical and Stenographic Services \$32,903—Dot Personnel Services Montreal Que \$5,251 and Toronto Ont \$15,109, Les 500 Hull Que \$7,140, Personnel Pool Ottawa Ont \$2,503.

Research Services \$71,927—Rogers Bereskin and Parr Toronto Ont \$7,000, Cuthbert Scott Rockliffe Ont \$11,057, Mary H Dervin Ottawa Ont \$6,500, Keith Emerson Eaton Halifax NS \$10,784, David J French Aylmer Que \$10,600, Government of Canada—Supply and Services Ottawa Ont \$3,814, Peter Kirby Ottawa Ont \$2,000, Robert G McClenahan Ottawa Ont \$3,023, University of Toronto Toronto Ont \$2,000.

Other Types of Services \$105,645—Government of Canada—Solicitor General Bath Ont \$38,653, IMS America Limited Chicago Ill USA \$5,000, Moffat Butler Marcus and Graham Ottawa Ont \$18,500.

ENERGY, MINES AND RESOURCES**ADMINISTRATION PROGRAM**

Accounting Services \$4,181—Government of Canada—Supply and Services Ottawa Ont \$4,181.

Legal Services \$26,633—Gowling and Henderson Ottawa Ont \$16,376, J J Robinette Toronto Ont \$4,503, Tilley Carson and Findlay Toronto Ont \$5,752.

Scientific Services \$5,545.

Training and Educational Services \$142,838—C Beaudry Ottawa Ont \$2,452, S Bourgault Hull Que \$2,557, Control Data Canada Ltd Willowdale Ont \$11,380, C Delongchamps Ottawa Ont \$2,879, C Deveau Ottawa Ont \$2,615, D Doucet Ottawa Ont \$2,625, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$19,220, E Gagnon Ottawa Ont \$3,858, Government of Canada—Public Service Commission Ottawa Ont \$15,785, B Laflamme Lucerne Que \$2,709, N Leduc Ottawa Ont \$6,641, J F Longpré Ottawa Ont \$2,625, M R I Systems (Canada) Ltd Willowdale Ont \$11,883, M Nantel Pointe Gatineau Que \$2,610, L Nezan Ottawa Ont \$3,655, C Paris Ottawa Ont \$2,105, C Payant Ottawa Ont \$2,843, A Pelletier Ottawa Ont \$3,485, A Plourde Ottawa Ont \$3,366, R G Coyle and Company Skipton Yorkshire England \$3,217, J Robert Ottawa Ont \$2,547, C Sabourin Ottawa Ont \$2,073, Systemhouse Ltd Ottawa Ont \$2,370, Yourdon Inc New York City NY USA \$2,616.

Health and Welfare Services \$84,230—Government of Canada—National Health and Welfare/Medical Services Ottawa Ont \$84,230.

Protection Services \$169,158—Canadian Corps of Commissionaires Ottawa Ont \$163,357, Dominion Electric Protection Co Ottawa Ont \$4,361.

Computer Services \$801,906—A-1 Data Services Ltd Ottawa Ont \$30,375, Alphatext Limited Ottawa Ont \$4,622, Canadian General Electric Company Limited Toronto Ont \$5,519, Control Data Canada Ltd Willowdale Ont \$9,951, Computel Systems Ltd Ottawa Ont \$5,085, Computrex Centres Ltd Calgary Alta \$2,257, Datacap Ltd Ottawa Ont \$28,120, Data Key Systems Ltd Ottawa Ont \$9,895, Data Plotting Services Ltd Don Mills Ont \$20,832, Digital Methods Ltd Ottawa Ont \$25,388, Digitech Ltd Calgary Alta \$19,656, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$44,176, Geodigit Calgary Alta \$13,727, Government of Canada—Energy, Mines and Resources Ottawa Ont \$230,018, I B M Canada Ltd Don Mills Ont \$5,728, Infomart Toronto Ont \$12,048, Multiple

ENERGY, MINES AND RESOURCES—Continued

Access Computer Group Don Mills Ont \$21,116, Office Overload Ottawa Ont \$4,277, Q L Systems Limited Kingston Ont \$2,492, Quasar Systems Ltd Ottawa Ont \$56,087, S D L Ottawa Ont \$24,660, S M A Media Inc Montreal Que \$3,053, Peter A Tyrie Business Systems Mississauga Ont \$4,527, Universities of: Alberta Edmonton Alta \$4,627, British Columbia Vancouver BC \$13,573, Calgary Calgary Alta \$3,478 and Victoria Victoria BC \$10,737.

Other Services \$407,651—J C Allen Ottawa Ont \$8,596, Bowden's Information Services Inc Ottawa Ont \$2,275, H R Doane and Company Dartmouth NS \$2,770, Leo E Fox Merrickville Ont \$3,855, Government of Canada—External Affairs Ottawa Ont \$2,010; Canadian Government Photo Centre Ottawa Ont \$7,255; Energy, Mines and Resources Ottawa Ont \$3,691; Supply and Services Ottawa Ont \$176,324, Harrington Ottawa Ont \$2,095, Charles Higgerty Limited Ottawa Ont \$12,717, H A Munro Ottawa Ont \$2,000, Office Overload Ottawa Ont \$17,734, Personnel Pool Ottawa Ont \$28,105, Price Waterhouse and Co Toronto Ont \$24,787, D Purdy Ottawa Ont \$3,349, S M A Media Inc Montreal Que \$3,684, Technical Overload Ottawa Ont \$15,253, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$13,283, Woods Gordon and Co Ottawa Ont \$8,011, Wrightville Cleaners Inc Hull Que \$7,969.

MINERAL AND ENERGY RESOURCES PROGRAM

Accounting Services \$35,740—Frazer and Otton Ottawa Ont \$3,424, Government of Canada—Supply and Services Ottawa Ont \$31,816.

Legal Services \$43,870—Brownlee and Associates Trust Winnipeg Man \$4,688, Canadian Aero Services Ltd Houston Texas USA \$12,395, Cusson and Langlois Hawkesbury Ont \$2,071, Government of Canada—Justice Ottawa Ont \$9,428, Kirby Shapiro Curphey Eades Ont \$9,600, Osler Hoskin and Harcourt Toronto Ont \$2,258.

Engineering Services \$303,836—M Belleau Montreal Que \$4,608, Canadian Arctic Survey Systems Ltd Calgary Alta \$13,292, Dartmouth Machine Co Dartmouth NS \$2,946, Government of Canada—Public Works Ottawa Ont \$10,000 and Supply and Services Ottawa Ont \$47,000, Hayter Drilling Ltd Watrous Sask \$29,778, J McDonald Vancouver BC \$6,594, Ottawa Mould Craft Ltd Ottawa Ont \$12,184, J Ricker Vancouver BC \$4,000, L Silverman Winnipeg Man \$3,902.

Scientific Services \$9,193,906—A C M E Analytical Laboratories Ltd Burnaby BC \$3,477, Acres Consulting Services Limited Niagara Falls Ont \$2,000, A Aikin Ottawa Ont \$15,321, Aluminum Company of Canada Ltd Montreal Que \$2,943, Applied Geoscience and Technology Consultants Ltd Calgary Alta \$11,400, Archer Cathro and Associates Ltd Vancouver BC \$12,000, Arctic Terrex Ltd Calgary Alta \$2,865, H Arfin Montreal Que \$14,234, R Argue Toronto Ont \$2,469, Atlantic Paleo Services Limited Dartmouth NS \$48,156, Austen Exploration Ltd Calgary Alta \$29,497, Aviation Electric Ltd Saint Laurent Que \$4,712, C Banting Fredericton NB \$3,160, Barringer Research Limited Toronto Ont \$67,896, Beak Consultants Limited Mississauga Ont \$57,907, D Beckett Vancouver BC \$2,768, M Belleau Montreal Que \$12,468, A Bernstein Toronto Ont \$2,000, The Biomass Energy Institute Winnipeg Man \$5,744, Bondar-Clegg and Company Ltd Ottawa Ont \$34,380, British Columbia Hydro and Power Authority Vancouver BC \$153,000, British Columbia Research Vancouver BC \$50,433, James Stanley Brown Consulting Ltd Calgary Alta \$2,865, John Brown Publishing Associates Limited Montreal Que \$3,041, H Bugler St John's Nfld \$2,916, Harry Butler Design Associates Toronto Ont \$4,014, J Callahan Ottawa Ont \$3,150, The Cambrian Engineering Group Ltd Mississauga Ont \$23,548, Cambridge Instrument Company (Canada) Limited Scarborough Ont \$8,700, M Camfield Ottawa Ont \$5,206, Canadian Geoscience Council

Toronto Ont \$4,500, Canadian Stratigraphic Service Ltd Calgary Alta \$5,603, Canadian Thin Films Limited Port Coquitlam BC \$70,268, Can Test Ltd Vancouver BC \$13,041, Canuck Engineering Ltd Calgary Alta \$22,591, Chemex Labs Ltd North Vancouver BC \$22,932, M Chessie Ottawa Ont \$13,135, C I L House Montreal Que \$24,517, Richard C Cobb Ottawa Ont \$3,550, Cominco Ltd Trail BC \$15,461, Comstat Consulting Services Ltd Ottawa Ont \$6,080, Consumers Association of Canada Ottawa Ont \$7,960, Coots Petrographic Service Ltd Vancouver BC \$7,900, Copeland Systems Limited Montreal Que \$6,114, Crown Publishers Services Limited Toronto Ont \$28,747, Crone Geophysics Limited Mississauga Ont \$9,971, D and S Petroleum Consultants Calgary Alta \$10,094, Dames and Moore Toronto Ont \$71,513, Davis Eryou and Associates Ltd Ottawa Ont \$43,228, R Deblasi Kingston Ont \$18,101, Decca Austin Insulators Brampton Ont \$2,584, Delphic Consulting Ltd Victoria BC \$42,347, Charlotte Desautels Inc Hull Que \$10,346, Design Associates Limited Charlottetown PEI \$14,829, D G Instruments Ltd Ottawa Ont \$3,649, B J Allen Dick Vancouver BC \$2,032, Digital Methods Ltd Ottawa Ont \$34,751, Digitech Ltd Calgary Alta \$42,526, Dilworth Sord Meacher and Assoc Ltd Toronto Ont \$5,835, D Doucet Moncton NB \$11,439, J Duval St Bruno Que \$3,500, Elliot Lake Centre Elliot Lake Ont \$162,718, Execaire Aviation Limited Dorval Que \$2,800, Fenco Consultants Ltd Toronto Ont \$4,285, Fischburch Consultants Ltd Calgary Alta \$16,000, R Forbes Cte Matane Que \$4,749, Foster Research Centre Calgary Alta \$16,300, Foster Wheeler Limited St Catharines Ont \$16,890, H Frebold Ottawa Ont \$3,080, Ian W French and Associates Limited Claremont Ont \$68,573, Gendron Lefebvre and Assoc Laval Que \$10,835, Geomarine Associates Ltd Halifax NS \$23,215, Geoprobe Limited Toronto Ont \$8,290, Geotex Consultants Limited Vancouver BC \$14,000, Geotrex-Lockwood Ottawa Ont \$451,657, Geotrex-Northway Ottawa Ont \$482,453, L Ghanime Dollard des Ormeaux Que \$3,992, W Gillen Madison Wisc USA \$24,201, C F Gleeson and Associates Ltd Ottawa Ont \$2,236, Global Geochemistry Corporation Santa Monica Calif USA \$5,249, Micheal Glover Ottawa Ont \$5,005, Golder Associates Toronto Ont \$97,865, Goldfarb Consultants Limited Toronto Ont \$113,601, B Gough Ottawa Ont \$3,393, Government of Canada—Agriculture Ottawa Ont \$100,000; Fisheries and Environment Dartmouth NS \$2,400; Hull Que \$28,937; Ottawa Ont \$86,136 and Sidney BC \$2,871; Finance Ottawa Ont \$6,292; National Defence Ottawa Ont \$187,463; National Research Council Ottawa Ont \$329,156; Privy Council Office Ottawa Ont \$105,623; Statistics Canada Ottawa Ont \$59,049; Supply and Services Ottawa Ont \$94,038, Geowest Maps Calgary Alta \$3,900, HASS Aero Engineering Ltd Ottawa Ont \$18,238, P Hailstone Toronto Ont \$11,402, Haley Industries Ltd Haley Ont \$5,000, R M Hardy and Associates Edmonton Alta \$53,073, K Hare Islington Ont \$13,412, J Harrison Ottawa Ont \$17,551, D Hartle Toronto Ont \$11,000, Heatwood Engineering Associates Limited Kirkland Lake Ont \$5,052, J Henderson Ottawa Ont \$16,000, H H Resource Industry Consulting Ltd Calgary Alta \$3,293, Hovie and Associates Ltd Ottawa Ont \$10,292, J Howse Ottawa Ont \$6,000, I B I Group Toronto Ont \$2,967, INCO Toronto Ont \$38,124, Innotech Aviation Limited Ottawa Ont \$7,371, Inspectra Limited Westmont Que \$124,039, Intercontinental Engineering Limited Vancouver BC \$14,088, Inter Group Consulting Economists Ltd Winnipeg Man \$18,002, International Petrodata Limited Calgary Alta \$2,905, IREM-MERI Montreal Que \$9,760, J Johnston Ottawa Ont \$5,714, R Kadulski Vancouver BC \$2,268, Kaiser Resources Limited Sparwood BC \$82,007, Kenting Earth Sciences Limited Ottawa Ont \$255,517, Kilborn Engineering (BC) Ltd Vancouver BC \$35,065, Klimoff Engineering Limited Agincourt Ont \$10,801, Krueger Enterprises Cambridge Mass USA \$2,308, John R Lacey International Consultants Ltd Calgary Alta \$3,034, A Lang Ottawa Ont \$25,345, P Lapp Toronto Ont \$2,934, Lavalin Services Inc Toronto Ont \$16,271, N D Lea and Associates Ltd Ottawa Ont \$5,843, Leavens Bros Mississauga Ont \$11,639, J Legros Ottawa Ont \$3,500, J Le Normand Quebec Que \$4,637, H Little Richmond BC \$7,428, K Lloyd Ottawa Ont \$5,148, N Low Ottawa Ont

ENERGY, MINES AND RESOURCES—Continued

\$12,151, Z Lucas Halifax NS \$4,500, A Luffman Winnipeg Man \$8,906, Magna International Inc Downsview Ont \$213,973, Manal-ta Coal Ltd Calgary Alta \$62,821, P Mannone Ottawa Ont \$2,430, Marshall Macklin Monaghan Limited Ottawa Ont \$471,472, J McDonald Vancouver BC \$3,000, MacLaren Atlantic Limited Dartmouth NS \$33,579, McPhar Instrument Corporation Willowdale Ont \$71,147, Peter Middleton and Associates Limited Toronto Ont \$24,544, D Miller Ottawa Ont \$12,805, The Eric Miller Consulting Group Ltd Toronto Ont \$9,936, Minec-Consult Ltd Islington Ont \$19,839, Mitre Corporation Boston Mass USA \$5,655, Montreal Engineering Company Limited Toronto Ont \$46,797, E Mountjoy Montreal Que \$2,376, T J Mousseau-Technical Service Ottawa Ont \$28,778, R Mulligan Ottawa Ont \$9,823, P Nadeau Comte Montmorency Que \$6,077, The New Brunswick Electric Power Commission Fredericton NB \$139,756, G A Noel and Associates Vancouver BC \$4,000, Noranda Research Centre Pointe Claire Que \$74,036, A Norman Ottawa Ont \$5,025, Nova Scotia Research Foundation Corporation Dartmouth NS \$61,780, Laird O'Brien and Associates Ltd Willowdale Ont \$3,240, Ontario Hydro Toronto Ont \$20,045, Ontario Research Foundation Mississauga Ont \$26,798, R Ozubko Hazeldean Ont \$15,832, Pacific Petroleum Ltd Calgary Alta \$26,626, P Padbury Vancouver BC \$2,706, W Pearson Kingston Ont \$10,377, Powers Consec Downsview Ont \$56,677, R Price Kingston Ont \$3,000, D Rattray Ottawa Ont \$13,243, P Read Vancouver BC \$15,406, D Reid Mississauga Ont \$10,920, Madris Reinbergs Consulting Economist Madison Wisc USA \$3,556, Resource Integration Systems Ltd Toronto Ont \$6,081, Rio Algom Limited Elliot Lake Ont \$10,699, C Robichaud Saint John NB \$8,832, M Robichaud Saint John NB \$3,657, P Robillard Cantley Que \$14,408, Sals Magnetics Inc Cambridge Mass USA \$3,360, Sander Geophysics Limited Kanata Ont \$137,144, Saskatchewan Power Corporation Regina Sask \$119,940, G C A Schutt Newark Del USA \$9,990, Scentrex Surveys Limited Concord Ont \$3,427, William A Scott Consultants Ltd Ottawa Ont \$6,515, Seakam Oceanography Ltd Sidney BC \$2,992, See Hear Production Ltd Vancouver BC \$3,138, The Shawinigan Engineering Company Limited Montreal Que \$10,886, K Sheehan Ottawa Ont \$14,644, Shell Canada Limited Oakville Ont \$76,352, I Silverman Winnipeg Man \$2,600, A Skelton Montreal Que \$4,640, L Smith Ottawa Ont \$3,400, J Soukup Richmond Ont \$2,999, St Lawrence Geochemical Laboratory South Mountain Ont \$9,916, Stakes Exploration Management Co Ltd Vancouver BC \$112,561, N Stover London Ont \$7,097, A Strang Manotick Ont \$6,526, Superior Reproductions and Printing Vancouver BC \$5,227, Survair Ltd Ottawa Ont \$4,674, Systems Approach Ltd Ottawa Ont \$53,348, Technical Evaluation Services Ltd Ottawa Ont \$5,981, Technical Overload Ottawa Ont \$4,551, Teledyne Isotopes Westwood NJ USA \$5,288, Terra Surveys Limited Ottawa Ont \$1,432,386, P Thompson Dartmouth NS \$9,640, C Tippet Kingston Ont \$15,218, R Turvey Geneva Switzerland \$2,410, Union Carbide Canada Limited Toronto Ont \$19,169, Universities of Alberta Edmonton Alta \$23,679, Arizona Tucson Ariz USA \$59,654, British Columbia Vancouver BC \$24,403, Calgary Calgary Alta \$14,104, California Berkley Calif USA \$17,463, Dalhousie Halifax NS \$4,920, Laval Quebec Que \$59,948, McGill Montreal Que \$9,850, McMaster Hamilton Ont \$5,345, Montreal Montreal Que \$2,009, Ottawa Ottawa Ont \$10,235, Queen's Kingston Ont \$35,027, Quebec Quebec Que \$3,400, Toronto Toronto Ont \$195,331, Waterloo Waterloo Ont \$4,500 and Western Ontario London Ont \$134,731, D Urquhart Toronto Ont \$13,493, Village Films Limited Ottawa Ont \$7,750, Westwood Polyglass Ltd Vancouver BC \$84,894.

Training and Educational Services \$354,804—Algonquin College Ottawa Ont \$6,500, Atlantic Paleo Services Limited Dartmouth NS \$4,831, A Cardin Hull Que \$3,912, C S P G Coal Division Calgary Alta \$2,460, Government of Canada—Energy, Mines and Resources Ottawa Ont \$43,101, Fisheries and Environment Ottawa Ont \$43,101, National Research Council Ottawa Ont \$7,710 and Public Service Commission Ottawa Ont \$14,727, R Herzer Vancouver BC \$2,247, C Paris Ottawa Ont \$2,495.

Health and Welfare Services \$45.

Protection Services \$328,534—Canadian Corps of Commissionaires Ottawa Ont \$305,477, Grant Security Services Limited Ottawa Ontario \$2,112, SIS Protection Company Toronto Ont \$33,427.

Computer Services \$1,065,534—K Bradley Ottawa Ont \$2,700, K Cooper Vancouver BC \$3,375, Digitech Ltd Calgary Alta \$18,475, Government of Canada—Energy, Mines and Resources Ottawa Ont \$948,241 and National Research Council Ottawa Ont \$5,739, Infomart Toronto Ont \$11,349, Informetrica Limited Ottawa Ont \$3,000, Lockheed Missiles and Space Company Inc Sunnyvale Calif USA \$2,668, Maritime Computers Limited Halifax NS \$5,372, Multiple Access Computer Group Don Mills Ont \$4,910, Reed Shaw Stenhouse Limited Ottawa Ont \$11,500, Schlumberger of Canada Calgary Alta \$8,239, J Soukup Richmond Ont \$7,500, Technical Overload Ottawa Ont \$6,641.

Other Services \$2,231,649—Acres Consulting Services Limited Niagara Falls Ont \$16,154, Arthur Anderson and Co Toronto Ont \$19,000, Associated Employment Consultants Ltd Halifax NS \$2,408, Atlantic Instrumentation Services Dartmouth NS \$5,596, Barbara's Office Personnel Ottawa Ont \$62,176, Burlington Office Centre Burlington Ont \$6,327, Campbell Reproductions Ottawa Ont \$5,314, Canadian Stratigraphic Service Ltd Calgary Alta \$16,169, H V Chapman and Associates Limited Toronto Ont \$7,262, Arthur Young Clarkson Gordon and Co Montreal Que \$22,238, Clarkson Gordon and Co Toronto Ont \$42,293, D C H Consultants Inc Ottawa Ont \$4,981, Charlotte Desautels Personnel Services Ottawa Ont \$25,883, DOT Personnel Services Ottawa Ont \$9,213, J Davaire Elliot Lake Ont \$12,000, Evans Landscape Enterprises Ltd Calgary Alta \$13,315, Executive Cleaners Ltd Dartmouth NS \$6,247, Frazer and Otton Ottawa Ont \$20,435, Georgetown Secretarial Service Georgetown Ont \$2,370, Geowest Maps Calgary Alta \$4,900, F Giordano Calgary Alta \$56,400, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$15,116, Energy, Mines and Resources Ottawa Ont \$8,946, National Film Board Montreal Que \$11,114, Secretary of State Ottawa Ont \$6,360, Supply and Services Ottawa Ont \$166,701, Charles Higgerty Limited Ottawa Ont \$8,620, Independent Linen Service Ottawa Ont \$2,747, International Simultaneous Translation Service Montreal Que \$8,558, Kelly Girl Service of Canada Ltd Toronto Ont \$23,900, Kent Marketing Services Limited London Ont \$32,365, B H Levelton and Associates Ltd Vancouver BC \$13,188, MacDonald and Brisson Temporary Personnel Services Ltd Ottawa Ont \$14,029, Manpower Personnel Services Ottawa Ont \$430,932, Miss Stacey Temporary Office Services Ottawa Ont \$7,203, Norman Wade Company Limited Halifax NS \$2,525, Office Overload Ottawa Ont \$16,874, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$9,651, Personnel Pool Ottawa Ont \$57,044, Price Waterhouse and Co Toronto Ont \$81,233, Rehabilitation Foundation for the Disabled Toronto Ont \$13,512, Riley's Datasphere International Ltd Calgary Alta \$15,530, Riley's Reproductions and Printing Ltd Calgary Alta \$13,748, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont \$11,619, H A Simons (International) Ltd Vancouver BC \$8,691, Smith Irwin and Conley Limited Smiths Falls Ont \$6,488, Sundog Reproduction Services Ltd Calgary Alta \$3,019, Technical Overload Ottawa Ont \$2,428, Temprotec Ottawa Ont \$11,342, Topcopy Ottawa Ont \$4,599, Touche Ross and Co Saint John NB \$5,800, Work Wear Corporation of Canada Limited Toronto Ont \$2,981.

EARTH SCIENCES PROGRAM

Accounting Services \$324.

Legal Services \$1,924.

Engineering Services \$2,347,931—Avtech Electrosystems Ltd Ottawa Ont \$3,024, J D Barnes Ltd Toronto Ont \$12,633, Clark Swanby

ENERGY, MINES AND RESOURCES—Continued

and Associates Ltd Calgary Alta \$7,894, Coast Utility Services Ltd Surrey BC \$5,700, Daedalus Enterprises Inc Ann Arbor Mich USA \$37,706, E B A Engineering Consultants Ltd Edmonton Alta \$19,825, Field Aviation Co Ltd Calgary Alta \$65,008, Gregory Geoscience Ltd Ottawa Ont \$10,903, Government of Canada—Energy, Mines and Resources Ottawa Ont \$65,128 and Public Works Ottawa Ont \$5,572, Industrial Overload Ottawa Ont \$15,314, Innotech Aviation Ltd Ottawa Ont \$1,015,569, Intera Environmental Consultants Ltd Calgary Alta \$36,229, Lapointe Drilling Enr Cte Montmagny Que \$6,000, Les Entreprises Lepage and Fils Inc Temiscouata Que \$12,000, R Levesque La Pociatiere Que \$2,810, MacDonald Dettwiler and Assoc Ltd Richmond BC \$6,350, MacGregor Industrial Electronics Carleton Place Ont \$9,402, Marinav Corporation Ottawa Ont \$208,051, Ian Martin Assoc Ltd Toronto Ont \$14,602, Marshall Macklin Monaghan Ltd Don Mills Ont \$102,584, McElhanney Surveying and Engineering Ltd Ottawa Ont \$46,072, Meacon Electronic Instruments Ltd Surrey BC \$3,663, North West Survey Corporation (Yukon) Ltd Edmonton Alta \$86,100, Optech Inc Downsview Ont \$4,041, Prairie Surveys Ltd Regina Sask \$140,978, Sed Systems Ltd Saskatoon Sask \$270,661, D Slessor Ottawa Ont \$2,380, Terra Surveys Ltd Ottawa Ont \$4,799, University of Carleton Ottawa Ont \$16,021, W D Usher and Assoc Ltd Edmonton Alta \$60,864.

Scientific Services \$3,045,536—ADGA Ltd Ottawa Ont \$54,910, B Alt Ottawa Ont \$7,250, J Armstrong Vancouver BC \$2,500, J Aylsworth Ottawa Ont \$9,414, R Barendregt Kingston Ont \$3,000, W. Barrie Ottawa Ont \$10,700, Bondar-Clegg and Co Ltd Ottawa Ont \$22,914, British Columbia Institute of Technology Burnaby BC \$3,291, Capital Air Surveys Ltd Killaloe Ont \$17,967, College Jean-de-Breboeuf Montreal Que \$11,080, J Collins Resolute NWT \$2,470, Connors Drilling Vancouver BC \$56,675, J Cook Ottawa Ont \$21,079, C Cote Great Whale River Que \$3,000, Cybernex Ltd Ottawa Ont \$3,000, Eastern Supply Co St John's Nfld \$4,000, Eastman Oil Well Survey Co Ltd Calgary Alta \$5,046, G Emberley Winnipeg Man \$26,753, D Fisher Ottawa Ont \$13,134, M Flynn Pointe Claire Que \$10,286, Gartner Lee Assoc Ltd Willowdale Ont \$18,622, The Genesys Group Ottawa Ont \$22,823, Geomarine Assoc Ltd Halifax NS \$9,132, Geomines Ltd Montreal Que \$18,807, Geotronics Surveys Ltd Vancouver BC \$27,479, Government of Canada—Energy, Mines and Resources Ottawa Ont \$4,111; Fisheries and Environment Edmonton Alta \$10,869, and Ottawa Ont \$215,235; National Defence Ottawa Ont \$2,125; National Research Council Ottawa Ont \$51,904; Public Works St John's Nfld \$23,541 and Supply and Services Ottawa Ont \$5,355, Gregory Geoscience Ltd Ottawa Ont \$2,506, C R S Haslam Consulting Ltd Montreal Que \$5,775, R Hawes Edmonton Alta \$11,798, Integrated Satellite Information Services Ltd Prince Albert Sask \$21,543, Intera Environmental Consultants Ltd Calgary Alta \$123,862, B Jamieson Ottawa Ont \$5,040, R James St Catharines Ont \$10,000, Lakefield Research of Canada Ltd Lakefield Ont \$11,789, A Philip Lapp Ltd Toronto Ont \$91,738, D Lindsay Ottawa Ont \$33,615, E Long Ottawa Ont \$17,160, S Masry Fredericton NB \$3,488, M McKee Ottawa Ont \$11,825, McElhanney Surveying and Engineering Ltd Ottawa Ont \$94,468, MacDonald Dettwiler and Assoc Ltd Richmond BC \$242,831, A Moody Vancouver BC \$3,600, E Morse Wakefield Que \$9,360, Morris Magnetics Ottawa Ont \$27,571, National Aeronautics and Space Administration Washington DC USA \$245,750, Nolan White and Assoc Ltd St John's Nfld \$9,772, Nordeco Ltd St John's Nfld \$74,706, Norman Wells Transportation Ltd Norman Wells NWT \$5,300, Northway Survey Corporation Ltd Toronto Ont \$349,487, Northwest Industries Ltd Edmonton Alta \$19,593, North West Survey Corporation (Yukon) Ltd Edmonton Alta \$2,965, Optech Inc Downsview Ont \$25,692, Photogravity Surveys Ltd Calgary Alta \$10,967, Les Relevés Geophysiques Ste Foy Que \$95,780, Karl Ricker Ltd Vancouver BC \$3,750, D Ross Ottawa Ont \$24,750, The Saskatchewan Research Council Saskatoon Sask \$3,000, R Sieffert Ottawa Ont \$9,040, Soquip Ste-Foy Que \$2,000, Sproule Assoc Ltd Calgary Alta \$22,062, Steltner Development and

Manufacturing Co Ltd St Catharines Ont \$56,048, Systems Engineering Assoc Ltd Baden Ont \$24,995, Technical Overload Ottawa Ont \$2,919, Terrain Analysis and Mapping Services Ltd Stittsville Ont \$64,587, Terry Surveys Ltd Ottawa Ont \$54,905, Terraquest Surveys Ltd Toronto Ont \$117,686, Universities of: Alberta Edmonton Alta \$17,444, British Columbia Vancouver BC \$5,441, Guelph Guelph Ont \$5,126, Lakehead Thunder Bay Ont \$11,080, Laval Quebec Que \$13,928, Manitoba Winnipeg Man \$97,752, McGill Montreal Que \$79,111, Memorial St John's Nfld \$11,080, Montreal Montreal Que \$4,451, New Brunswick Fredericton NB \$55,498, Queen's Kingston Ont \$3,814, Regina Regina Sask \$59,262 and Waterloo Waterloo Ont \$16,806, WIZ-TV and Stereo Electronics Cambridge Bay NWT \$4,000.

Training and Educational Services \$264,088—Government of Canada—Fisheries and Environment Ottawa Ont \$90,578; National Research Council Ottawa Ont \$23,959 and Public Service Commission Ottawa Ont \$18,600, C Page Ottawa Ont \$2,602, SIS Protection Company Toronto Ont \$37,604.

Health and Welfare Services \$293.

Protection Services \$296,566—City of Prince Albert Civil Administration Office Prince Albert Sask \$2,750, Canadian Corps of Commissioners Ottawa Ont \$210,791, Government of Canada—Fisheries and Environment Sidney BC \$2,659, Grant Security Services Ltd Ottawa Ont \$3,175, Metropolitan Investigation and Security (Canada) Ltd Winnipeg Man \$27,238, SIS Protection Co Toronto Ont \$13,300, Universal Alarms Ltd Ottawa Ont \$2,760.

Computer Services \$1,216,904—ADGA Ltd Ottawa Ont \$17,713, Control Data Canada Ltd Willowdale Ont \$46,480, Edfor Information Consultants Ltd Ottawa Ont \$28,146, The Genesys Group Ottawa Ont \$45,032, Government of Canada—Energy, Mines and Resources Ottawa Ont \$8,000, Prologic Systems Ltd Ottawa Ont \$40,731, Quasar Systems Ltd Ottawa Ont \$5,086, Systemhouse Ltd Ottawa Ont \$13,000.

Other Services \$2,522,832—Aero Photo Inc Ste-Foy Que \$49,315, B Alt Ottawa Ont \$2,945, APH Ltd Ottawa Ont \$7,017, J D Barnes Ltd Toronto Ont \$16,198, Beliveau-Couture Ste Foy Que \$42,001, A Brandenberger Quebec Que \$6,524, C and A Cleaning and Landscaping Ltd Prince Albert Sask \$16,800, Campbell's Reproductions Ottawa Ont \$64,312, Cartobec Ent Cte Levis Que \$59,544, Carto Graphics Winnipeg Man \$16,813, Chapman and Assoc Ltd Toronto Ont \$31,477, P Collins St John's Nfld \$2,668, W Cook Smiths Falls Ont \$4,320, Custom Drafting Ltd Victoria BC \$7,670, E Dixon Ottawa Ont \$23,424, DOT Personnel Services Toronto Ont \$7,158, Fox Photography Ltd Ottawa Ont \$146,321, W Garey Ottawa Ont \$2,530, Gendron Lefebvre and Assoc Laval Que \$56,691, General Photogrammetric Services Division Ottawa Ont \$28,642, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$4,180; Energy, Mines and Resources Ottawa Ont \$39,940; Fisheries and Environment Sidney BC \$5,158; Public Archives Ottawa Ont \$33,254; Public Works Ottawa Ont \$2,358 and Supply and Services Ottawa Ont \$814,375, Gregory Geoscience Ltd Ottawa Ont \$52,891, W U Hardy Aerial Survey Consulting Ltd Calgary Alta \$15,403, L Harris Ottawa Ont \$15,000, Charles Higgerty Ltd Ottawa Ont \$11,330, Independent Linen Service Ottawa Ont \$3,989, Industrial Overload Ottawa Ont \$114,521, Integrated Resources Photography Ltd Vancouver BC \$30,399, Klondike Helicopters Calgary Alta \$2,164, B Kotelewetz Baker Lake NWT \$46,692, W Linders Waterloo Ont \$4,200, MacDonald and Brisson Temporary Personnel Services Ltd Ottawa Ont \$17,398, McElhanney Surveying and Engineering Ltd Ottawa Ont \$135,348, L Mitchell Ottawa Ont \$2,865, Narwhal Arctic Services Calgary Alta \$33,452, Newfoundland and Labrador Surveys Ltd St John's Nfld \$23,819, North Magnetic Ltd Resolute Bay NWT \$8,115, Northway Survey Corp Ltd Toronto Ont \$10,048, North West Survey Corp (Yukon) Ltd Edmonton Alta \$90,055, Office

ENERGY, MINES AND RESOURCES—*Concluded*

Overload Ltd Ottawa Ont \$21,150, Ottawa and District Association for the Mentally Retarded Ottawa Ont \$10,947, Personnel Pool Ottawa Ont \$17,147, Photosur Inc Montreal Que \$68,448, Prologic Systems Ltd Ottawa Ont \$31,372, Ship Shape Building Maintenance Saaenichton BC \$2,310, Smith Irwin and Conley Ltd Smiths Falls Ont \$3,432, Technical Overload Ottawa Ont \$10,519, Terra Surveys Ltd Ottawa Ont \$84,496, The 500 Selection Services Ottawa Ont \$6,273, P Thompson Dartmouth NS \$5,558, Woods Gordon and Co Ottawa Ont \$2,697, WorkWear Corp of Canada Ltd Ottawa Ont \$5,581.

Atomic Energy Control Board

Accounting Services \$68,584—Government of Canada—Supply and Services Ottawa Ont \$68,584.

Data Processing Services \$6,067—Les Ressources Informatiques Quantum Ltée Montreal Que \$2,285, University of Alberta Edmonton Alta \$2,440.

Engineering Services \$5,150,358—Bondar Clegg Company Ltd Ottawa Ont \$4,230, The Corporation of the Town of Elliot Lake Elliot Lake Ont \$3,716, Dilworth Secord Meagher and Associates Limited Toronto Ont \$643,878, Eldorado Nuclear Limited Port Hope Ont \$43,849, Government of Canada—Atomic Energy of Canada Limited Ottawa Ont \$746,672, Energy, Mines and Resources Ottawa Ont \$246,718, Environment Burlington Ont \$2,000, National Defence Ottawa Ont \$10,578, Public Works Ottawa Ont \$2,397, Supply and Services Ottawa Ont \$142,613 and Transport Ottawa Ont \$10,000, Keith Consulting Regina Sask \$753,000, James F MacLaren Willowdale Ont \$2,524,563, The Municipal Corporation of Uranium City and District Uranium City Sask \$5,224, NCR Canada Ltd Dorval Que \$3,456, University of British Columbia Vancouver BC \$2,017.

Legal Services \$10,578—Sylvia O Fedoruk Saskatoon Sask \$3,192, Land Registrar Sault Ste Marie Ont \$2,476.

Management Consultants \$184,936—Ellyin and Associates Consultants Limited Sherbrooke Que \$17,456, Government of Canada—Supply and Services Ottawa Ont \$36,997, D G Hurst Ottawa Ont \$11,295, Karson Kartage Co Ltd Carp Ont \$46,381, J C Kingston Ottawa Ont \$22,000, L B Leppard Toronto Ont \$5,092, O R Lundell Toronto Ont \$2,525, C A Mawson Ottawa Ont \$4,435, Wladimir Paskievici Montreal Que \$12,198, E J Robinsky Associates Toronto Ont \$2,467, J T Rodgers Ottawa Ont \$6,447.

Other Business Services \$45,736—Barbara's Office Personnel Ottawa Ont \$3,464, Office Overload (Quebec) Inc Ottawa Ont \$3,171, Office Overload Ltd Edmonton Alta \$2,375, Personnel Pool Ottawa Ont \$28,844.

Scientific Services \$1,157,922—Dames and Moore Toronto Ont \$54,116, Dilworth Secord Meagher and Associates Limited Toronto Ont \$133,606, Ecole Polytechnique Montreal Que \$41,205, Elliot Lake Centre Elliot Lake Ont \$14,307, Ellyin and Associates Consultants Ltd Sherbrooke Que \$2,528, Government of Canada—Atomic Energy of Canada Limited Ottawa Ont \$449,325 and Supply and Services Ottawa Ont \$41,001, Institut du Cancer de Montreal Montreal Que \$33,110, L'Institut National de la Recherche Scientifique Ste Foy Que \$8,786, Kilborn Limited Toronto Ont \$8,882, Lemberg Consultants Limited Oakville Ont \$6,000, W D Smythe Ottawa Ont \$22,142, University of Alberta Edmonton Alta \$134,828, British Columbia Vancouver BC \$26,632, Carleton Ottawa Ont \$18,733, Toronto Toronto Ont \$41,042 and Waterloo Waterloo Ont \$96,078, G R Yourt Don Mills Ont \$18,581.

Training of Public Servants \$33,186—Government of Canada—Atomic Energy of Canada Limited Ottawa Ont \$8,132 and Public Service Commission Ottawa Ont \$7,120, UKAEA Harwell Harwell England \$4,251, Maple Leaf Language Centre Ltd Ottawa Ont \$2,640.

Other Types of Services \$593.

National Energy Board

Accounting Services \$181,709—Touche Ross & Co Montreal Que \$181,709.

Legal Services \$181,154—Cassels Brock Toronto Ont \$52,052, Soloway Wright Houston Greenberg O'Grady & Morin Ottawa Ont \$129,102.

Engineering Services \$24,290—Government of Canada—Consumer and Corporate Affairs Ottawa Ont \$4,595, Arthur D Little of Canada Toronto Ont \$10,901, Dr K Schenk Ottawa Ont \$6,035.

Training and Educational Services \$40,890—Algonquin College of Applied Arts and Technology Ottawa Ont \$9,590, Government of Canada—Public Service Commission Ottawa Ont \$7,868, Northwestern University Evanston Ill USA \$3,304, Society of Management Accountants Hamilton Ont \$2,275, University of Alberta Edmonton Alta \$2,850.

Health and Welfare Services \$7,403—Government of Canada—National Health and Welfare Ottawa Ont \$7,403.

Hospitality \$4,687.

Protection Services \$45,192—Canadian Corps of Commissioners Ottawa Ont \$45,192.

Court Reports \$34,986—Government of Canada—Supply and Services Ottawa Ont \$6,376, Robert Young Court Reporting Inc Ottawa Ont \$28,610.

Other Business Services \$294,120—Alphatext Ltd Ottawa Ont \$49,586, Barbara's Office Personnel Ottawa Ont \$3,307, Computel Systems Ltd Ottawa Ont \$108,455, Data Resources Inc Lexington Mass USA \$3,360, Digital Methods Ltd Ottawa Ont \$16,954, Government of Canada—Secretary of State Ottawa Ont \$7,072 and Supply and Services Ottawa Ont \$20,725, Greater Care Co Ottawa Ont \$14,982, Informatica Limited Ottawa Ont \$13,333, I P Sharp Associates Limited Toronto Ont \$11,353, Peat Marwick & Partners Ottawa Ont \$5,442, Systems Dimensions Ltd Ottawa Ont \$11,547, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$4,123, University of Toronto Downsview Ont \$5,000.

ENVIRONMENT

ADMINISTRATION PROGRAM

Accounting Services \$473,766—Frazer & Otton Ottawa Ont \$8,618, Government of Canada—Supply and Services Ottawa Ont \$465,148.

Engineering Services \$27,247—D Carter Ottawa Ont \$20,142, R Kaszanits North Gower Ont \$7,106.

ENVIRONMENT—Continued

Scientific Services \$765,132—Alphatext Ltd Ottawa Ont \$2,999, Canadian Labor Congress Ottawa Ont \$5,500, Computel Systems Ltd Ottawa Ont \$220,027, Comshare Systems Ltd Ottawa Ont \$30,312, E Comstock Ottawa Ont \$6,002, E Derow Toronto Ont \$13,248, Envirocon Ltd Vancouver BC \$128,693, S Gordon Smiths Falls Ont \$3,400, Government of Canada—Energy, Mines and Resources Ottawa Ont \$16,161, Public Archives Ottawa Ont \$2,329, Social Sciences Research Council Ottawa Ont \$2,985 and Supply and Services Ottawa Ont \$67,381, Informart Toronto Ont \$2,930, International Institute for Environment Washington DC USA \$7,629, R Lang Toronto Ont \$7,424, Le Bulletin Crop Montreal Que \$2,499, Lockheed Missiles & Space Co Sunnyvale Calif USA \$11,182, Q L Systems Ltd Kingston Ont \$5,425, Reid Collins & Associates Ltd Vancouver BC \$8,040, P S Ross & Partners Ottawa Ont \$24,726, S C S Consultants Ottawa Ont \$19,485, W Sierolowski Vanier Ont \$6,126, V Singhal Ottawa Ont \$6,538, Stanford Research Institute Stanford Calif USA \$5,350, Systems Dimension Ltd Ottawa Ont \$2,548, B Timmermans Ottawa Ont \$2,000, University of British Columbia Vancouver BC \$124,039.

Training and Educational Services \$87,075—Berlitz School of Languages Ottawa Ont \$8,373, Government of Canada—Public Service Commission Ottawa Ont \$45,620.

Health and Welfare Services \$85,573—Government of Canada—National Health and Welfare Ottawa Ont \$85,522.

Protection Services \$145,635—Canadian Corps of Commissioners Ottawa Ont \$145,635.

Other Business Services \$1,001,721—Accélération Personnel Quebec Que \$24,484, Allwest Reporting Ltd Vancouver BC \$14,113, D Anderson Victoria BC \$4,800, P Archibald Whitehorse Y T \$8,700, Arcon Associated Resource Ltd Vancouver BC \$13,567, Barbara's Office Personnel Ottawa Ont \$63,294, M Borsenberger Pierrefonds Que \$3,103, T Burns Victoria BC \$7,071, H Cameron Richmond Hill Ont \$2,000, A Chambers Vancouver BC \$14,104, D Chant Toronto Ont \$2,500, H V Chapman & Associates Ltd Ottawa Ont \$99,210, Christina Personnel Ottawa Ont \$55,410, Contract Installation Services Ottawa Ont \$10,999, J L Denis Montreal Que \$3,935, Charlotte Desautels Inc Ottawa Ont \$4,170, M Dunn Ottawa Ont \$5,975, Eiko Emori Inc Ottawa Ont \$5,789, Bud Elsie Vancouver BC \$9,214, Envirocon Ltd Vancouver BC \$44,559, P Garigue Montreal Que \$14,082, Nicole Giguere Montreal Que \$2,838, Government of Canada—Ministry of State Science and Technology Ottawa Ont \$2,288, Public Works Ottawa Ont \$20,679, Supply and Services Ottawa Ont \$4,142, Government of Yukon Territory Whitehorse Y T \$5,422, H Hall Hamilton Ont \$3,008, Heigar Project Management Ottawa Ont \$4,550, M Lavoie Aylmer Que \$2,000, P Lee Willowdale Ont \$2,465, L'Univers de la Femme Montreal Que \$7,718, Manpower Ottawa Ont \$9,644, McTaggart-Cowan Victoria BC \$17,763, Meek Wilson Ltd Vancouver BC \$4,374, Miss Hall's Personnel Service Ottawa Ont \$13,960, M J Monty Montreal Que \$2,548, J G Nelson Kitchener Ont \$8,703, Netercut & Co Ltd Toronto Ont \$23,257, New Alchemy Inst (PEI) Inc Charlottetown PEI \$8,987, J P Nowlan Halifax NS \$4,366, Office Overload Hull Que \$51,378, Personnel Pool Ottawa Ont \$61,223, Philips Electronics Industries Ltd Ottawa Ont \$9,927, Portage Personnel Ltd Hull Que \$37,016, M C Ross Ottawa Ont \$3,300, Sharon Electronics Ltd Ottawa Ont \$72,715, J Shields Ottawa Ont \$4,025, V Singhal Ottawa Ont \$6,757, Soquetra Inc Verdun Que \$9,722, P A Taylor Ottawa Ont \$7,100, Technical Overload Ottawa Ont \$61,032, The 500 Ltd Hull Que \$19,040, Thomas Owen & Associates Ltd Toronto Ont \$9,731, B Timmermans Ottawa Ont \$33,492, University of: Laval Ste Foy Que \$33,063 and Simon Fraser Burnaby BC \$13,684, S Veit & Associates Galiano Island BC \$2,133, C Watel Westmount Que \$4,480, Western Ecological Services Edmonton Alta \$6,115, Westwater Research Centre Vancouver BC \$4,985.

Other Services \$352,242—A I Data Ltd Ottawa Ont \$13,811, Agda Ltd Ottawa Ont \$5,000, Capilano Lease Vancouver BC \$32,778, Comshare Ltd Ottawa Ont \$287,910, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,599, Public Service Commission Ottawa Ont \$2,526 and Supply and Services Ottawa Ont \$4,958.

FISHERIES AND MARINE PROGRAM

Accounting Services \$488,599—Government of Canada—Environment Nanaimo BC \$8,857 and Supply and Services Ottawa Ont \$454,890, Prestige Office Service Burlington Ont \$12,893.

Legal Services \$147,548—Badovinac & Scofield Port Alberni BC \$3,959, Lester L Clements Liverpool NS \$2,229, Clendenning & Company Prince Rupert BC \$3,198, Crease & Company Victoria BC \$8,542, Davis Baker & Company Chilliwack BC \$5,383, Government of Canada—Justice Ottawa Ont \$2,088, Health Hutchinson & Taylor Nanaimo BC \$4,621, Richard Holmes Sointula BC \$7,046, Houghton & Company Kamloops BC \$2,904, Jacob & Talstra Terrace BC \$3,333, Le Bouthillier A Alie Caraquet NB \$3,485, Leedham Taylor & Walker Mission BC \$3,706, Robertson & Murdoch Burns Lake BC \$3,286, James E Scullin St Stephen NB \$2,998, David G Smith Newcastle NB \$10,475, Thompson Stewart Stirling & Murdoch Campbells River BC \$5,869, Richard J Tingley Campbellton NB \$4,989, Tweedy & Kennedy Charlottetown PEI \$2,631.

Engineering Services \$1,031,939—B C Institute of Technology Burnaby BC \$14,631, Canmor Marine Consultants Halifax NS \$5,118, Chatham Associates Hamilton Ont \$100,234, Columbia Water Wells Langley BC \$17,839, Evans Yetman & Endal Ltd Halifax NS \$4,060, German Milne Ltd Montreal Que \$44,000, Harjim Machine Works Victoria BC \$26,970, Intertec Ltd Hamilton Ont \$27,199, L G L Ltd Edmonton Alta \$9,096, Lake Babine Band Burns Lake BC \$19,759, B H Levelton & Associates Vancouver BC \$25,914, M L M Groundwater Engine Edmonton Alta \$3,078, MacLaren Atlantic Dartmouth NS \$128,534, Maida Electric Vancouver BC \$2,325, Marinav Corporation Ottawa Ont \$38,773, Montreal Engineering Ltd Halifax NS \$118,153, Pacific Rim Vancouver BC \$7,650, Andrew W Pratt Vancouver BC \$9,500, Rod & Reel Square Tailor North Vancouver BC \$5,000, Sandisle Structures Ltd Islington Ont \$75,000, Stockdale & Associates Victoria BC \$36,654, J D Trobak Barris Corner NS \$17,279, Underwood McLellan & Associates Burnaby BC \$6,700, Versatile Industrial Ltd Vancouver BC \$2,823.

Scientific Services \$4,209,021—Adcon Ltd Moncton NB \$18,499, Frans Aeylets Halifax NS \$3,600, Ola Allain Richibucto Cape NB \$4,950, Alphatext Ltd Ottawa Ont \$30,806, Applied Microsystems Ltd Victoria BC \$2,375, Aqua-Search Ltd Halifax NS \$4,802, V Bailey St George NB \$6,000, I Barrodale Victoria BC \$2,500, Beak Consultants Ltd Vancouver BC \$55,843, Beothuk Data Systems St John's Nfld \$6,618, Don Bernard Winnipeg Man \$12,598, Vincent Blake Isle of Man England \$2,400, Georgina Blaylock Pointe Gatineau Que \$2,145, M Bluter Summerside PEI \$19,410, W R Bradbury Holdings Ottawa Ont \$26,113, Diane Lussier Brown Pierrefonds Que \$9,900, F Wilson Caird Ottawa Ont \$33,298, Canadian Paraplegic Association Halifax NS \$39,486, Thérèse Cartier Montreal Que \$5,520, Caulfield-Liron Consultants Ltd Edmonton Alta \$30,081, Chemex Labs Ltd North Vancouver BC \$14,363, Fulgence Chiasson Lamèque NB \$50,000, Patricia A Christensen Sidney BC \$15,600, Pete Clarke Halifax NS \$2,000, Computel Systems Ltd Ottawa Ont \$12,254, Comshare Systems Ltd Rexdale Ont \$21,247, P Connors St Andrews NB \$3,983, Kathleen Couvillon Pointe Claire Que \$2,400, Dalhousie Computer Centre Halifax NS \$17,820, Data Logic Ltd Ottawa Ont \$2,148, Dataline Ltd Toronto Ont \$8,920, Development Partners Ltd Switzerland \$9,004, Dobrocky Seatech Ltd North Vancouver BC

ENVIRONMENT—Continued

\$19,125, Elonotech Services New Westminster BC \$8,112, Entech Environmental Vancouver BC \$3,600, Envirocon Ltd Vancouver BC \$2,987, Dr A Fedoruk Winnipeg Man \$40,377, Ginette Ferrand Candiac Que \$3,228, Fisheries and Marine Associates St Andrews NB \$4,096, D Fissell Sidney BC \$2,271, Fraser Murray Lunenburg NS \$2,100, Freshwater Marketing Corporation Winnipeg Man \$69,650, J L Froment Ottawa Ont \$3,200, Funoy Iles Marine St Andrews NB \$6,365, Gedmair & Associates Ltd Halifax NS \$4,880, Dr C R Gillespie Seattle Wash USA \$2,261, Government of Canada—Energy, Mines and Resources Ottawa Ont \$43,000; National Research Council Ottawa Ont \$9,423 and Public Works Vancouver BC \$4,364, L Grant Fredericton NB \$13,459, P Kathleen Grant Halifax NS \$4,800, Catherine Grohe Chateaugay Que \$11,850, R Harris St Andrews NB \$2,171, A Harrison Victoria BC \$3,426, Theresa Hensworth Halifax NS \$4,502, Henson Field Port Elgin NB \$3,780, George Horonowitch Beaconsfield Que \$11,668, Huntsman Marine Laboratory St Andrews NB \$11,072, Jensen Ove Denmark \$7,500, K Johnstone Athelstan Que \$16,800, Margaret Jones & A Bretin Dorval Que \$10,797, Gordon Koshinsky Winnipeg Man \$18,599, P R Lacroix Victoria BC \$3,600, Raynold LeBlanc Halifax NS \$13,339, Lewis Biological Service Halifax NS \$4,656, Lilly Stephanie Montreal Que \$5,424, R H Loucks Oceanography Halifax NS \$3,000, D Machinnon North Vancouver BC \$14,363, MacLaren Atlantic Ltd Halifax NS \$2,430, Marine Research Laboratory St John's Nfld \$25,000, Martec Ltd Halifax NS \$18,545, Maritime Computer Halifax NS \$147,744, S E Masry Fredericton NB \$4,747, Maxcatch Fisheries Hubbards NS \$155,585, Judy M McLaren Como Que \$2,025, Michèle McLaughlin Ste Anne de Bellevue Que \$3,955, S Merrils St Andrews NB \$4,996, Don Moore Montreal Que \$4,444, M R I Systems Canada Willowdale Ont \$7,200, A W H Needler St Andrews NB \$14,295, P L Bureau Management Moncton NB \$28,284, M Peterson St Andrews NB \$7,500, Robert Picott Dartmouth NS \$2,250, Quasar Systems Ltd Ottawa Ont \$21,360, Research & Productivity Council Fredericton NB \$14,752, Robt Tape Ltd Ottawa Ont \$2,931, P S Ross Partners Ltd Ottawa Ont \$24,746, S Ryall St Andrews NB \$5,535, S & S Software Ottawa Ont \$8,138, Seaken Oceanography Sidney BC \$65,367, M P Sheppard Ottawa Ont \$5,500, D Skasko St Andrews NB \$5,535, Micheline Stawski Dollard-des-Ormeaux Que \$2,145, David Bruce Stewart Pinawa Man \$3,000, R G Stewart Yarmouth NS \$7,213, Andrew Storey Dartmouth NS \$3,000, Kerry L Stubblington South Wellington BC \$7,400, N Sutterlin Ottawa Ont \$43,000, Systemhouse Ltd Ottawa Ont \$97,792, Systems Dimension Ltd Ottawa Ont \$13,825, Deborah Taylor Senneville Que \$3,000, J Thompson Ottawa Ont \$7,000, Allister Tobey Halifax NS \$2,250, John Trenholm Bayfield NB \$3,720, Penmore Trenholm Bayfield NB \$3,780, T H Turner Ottawa Ont \$6,551, Undersea Research Toronto Ont \$22,940, University of Alberta Edmonton Alta \$16,764, British Columbia Vancouver BC \$3,997, Dalhousie Halifax NS \$87,610, Guelph Guelph Ont \$14,930, Manitoba Winnipeg Man \$146,587, McGill Montreal Que \$20,760 and Washington DC USA \$4,564, E Wentworth St Andrews NB \$4,225, Barry Wiebe Winnipeg Man \$2,100, White Raft Guy Tofino BC \$2,880, Willis Cunliffe & Tait Victoria BC \$3,990, John Wood Lower Sackville NS \$2,400.

Training and Educational Services \$568,629—Advanced Management Research Toronto Ont \$3,026, Mr & Mrs P A Comeau Dartmouth NS \$3,925, Datacrown Ltd Willowdale Ont \$5,000, Government of Canada—National Defence Halifax NS \$2,688; National Research Council Ottawa Ont \$199,137; Public Service Commission Ottawa Ont \$228,969 and Vancouver BC \$15,131; Hewlett Packard Ltd Halifax NS \$2,500, Gordon Koshinsky Winnipeg Man \$2,036, Maple Leaf Language Ottawa Ont \$5,686, Marinau Corp Ltd Downsview Ont \$2,983, The Order of St John Halifax NS \$3,431, University of Alberta Edmonton Alta \$3,118, J S Wight Ottawa Ont \$2,235, Youdon Inc New York City NY USA \$2,205.

Protection Services \$593,734—British Columbia Corps of Commissioners Vancouver BC \$52,683, Canadian Corps of Commis-

sionaires Halifax NS \$163,360; Montreal Que \$7,118; Ottawa Ont \$72,809; Victoria BC \$114,056; Saint John NB \$58,682 and Winnipeg Man \$30,849, S I S Protection Services Toronto Ont \$18,493.

Other Services \$2,139,403—Accélération Personnel Quebec Que \$22,250, Air Sea Equipment Ltd Dartmouth NS \$2,666, T W Alderson Surrey BC \$4,403, Allied Maintenance Halifax NS \$50,682, Alphatext Ltd Ottawa Ont \$17,023, A M F Electrical Products Ltd Herndon Va USA \$4,407, Andy's Gardening Services Richmond BC \$2,167, Angus Employment Agency Hamilton Ont \$3,198, Aqua Science Consulting Victoria BC \$10,932, Archipelago Coastal Marine Victoria BC \$10,946, Arctic Sciences Sidney BC \$12,597, Associated Employment Consultants Halifax NS \$4,554, Atlantic Bookbinding Ltd Halifax NS \$5,586, Atlantic Photo Supply Ltd Halifax NS \$2,603, Audio Visual East Halifax NS \$2,333 J C Barclay Port Coquitlam BC \$15,876, W T Barnett Houston BC \$2,100, Linda Barry Victoria BC \$7,650, Françoise Beauchesne Montreal Que \$6,045, Bella Bella Band Council Waglisla BC \$88,792, Jeff Bishop Halifax NS \$11,393, Blair Behrens Ltd Vancouver BC \$3,450, Clegg Bondar Ottawa Ont \$26,865, T Bowerman Tehkummah Ont \$2,214, Brinkworth Model & Design Consultants Vancouver BC \$3,578, C T Y Employment Agency Hamilton Ont \$2,536, John Cairney Halifax NS \$10,221, Ian J Campbell Sidney BC \$15,000, Canadian Imperial Bank Sidney BC \$8,062, Canadian Linen Supply Vancouver BC \$3,573, Canadian Paralegal Association Halifax NS \$8,292, Centennial Senior School Coquitlam BC \$3,906, Central Island Community Nanaimo BC \$23,501, Chellis Indian Band Harrison Mills BC \$22,847, R J Childerhouse Victoria BC \$13,950, Computel Systems Ltd Ottawa Ont \$7,230, Computing Services Toronto Ont \$6,348, Comshare Ltd Rexdale Ont \$22,461, Conair Aviation Ltd Abbotsford BC \$97,120, Kathleen E Conlon Sidney BC \$6,444, Cowichan Band Council Duncan BC \$28,354, Cowichan Indian Hatchery Koksila BC \$4,320, Custom Drafting Ltd Victoria BC \$38,388, Data Crown Willowdale Ont \$65,83, Dataline Ltd Toronto Ont \$5,396, Debrocky Seatech Ltd Victoria BC \$78,057, Shannon Doddman Vancouver BC \$10,873, Dominion Diving Ltd Dartmouth NS \$7,260, Dymaxion Research Halifax NS \$11,488, Electrolytic Marine Corrosion Victoria BC \$9,104, Ernscliff & Co Plumbing Ltd Halifax NS \$11,648, Entropy System Vancouver BC \$6,122, Evergreen Press Ltd Victoria BC \$23,923, Fairview Electric Ltd Halifax NS \$10,857, Caerge Field Cape Tormentine NB \$14,959, Vigfus Fridjonsson Reykjavik Iceland \$7,500, Dr W Geiling Lansdowne Ont \$13,455, Glen Valley Electric Ltd Victoria BC \$14,496, Victor I Golini Hamilton Ont \$5,880, Government of Canada—Agriculture Guelph Ont \$33,684; Energy Mines and Resources Ottawa Ont \$454,299; Indian Affairs and Northern Development Ottawa Ont \$20,200; National Film Board Ottawa Ont \$2,613; Public Archives Dartmouth NS \$2,360; Public Service Commission Vancouver BC \$20,150; Public Works Halifax NS \$36,000; Royal Canadian Mounted Police Ottawa Ont \$47,844 and Supply and Services Ottawa Ont \$42,249, Government of Ontario—Natural Resources Toronto Ont \$8,650, Government of Quebec—Finance, Industry and Commerce Quebec Que \$32,042, Grand Council of the Crees Montreal Que \$9,000, Greater Victoria Association for the Retarded Victoria BC \$2,125, Philip Hall Chilliwack BC \$22,169, Highway Employment Hamilton Ont \$11,163, Hoyt's Moving and Storage Ltd Halifax NS \$10,630, David Hunter Landscaping Vancouver BC \$6,089, Industrial Systems Ltd Dartmouth NS \$4,272, Institute of Ocean Sciences Sidney BC \$3,681, Ivanhoe Enterprises Ltd Vancouver BC \$58,167, Kades Construction Kitimat BC \$2,402, Stephen Kendall London Ont \$10,580, M Lamondin Britt Ont \$2,950, John Lee Ladysmith BC \$15,994, Lloyd's Register of Shipping Halifax NS \$11,160 and Vancouver BC \$3,435, Patrick Loftus Surrey BC \$6,067, M R I Systems Canadian Willowdale Ont \$5,280, Vaughn MacKenzie Vancouver BC \$3,577, MacLaren Atlantic Ltd Halifax NS \$11,430, Martec Ltd Halifax NS \$14,142, McAllister Construction Sidney BC \$9,394, Will McKay Consulting Vancouver BC \$3,378, George McIndoe Burnaby BC \$13,813, Mesotech Systems Ltd North Vancouver BC \$2,649, Metaline Graphics Ltd Halifax NS \$2,263, Milne & Graighead Vancouver

ENVIRONMENT—Continued

BC \$2,114, Miss 500 Selection Service Ltd Halifax NS \$2,271, Craig Morrison Halifax NS \$7,200, H K Morrison Ltd Victoria BC \$2,664, I Munawar Burlington Ont \$8,700, Mortifee Munshaw Ltd Vancouver BC \$4,236, Newfoundland & Labrador Computing Services St John's Nfld \$45,058, Nor-Cor Engineering Ltd Yellowknife NWT \$22,022, Norderco Ltd Halifax NS \$17,341, Norpac Fisheries Ltd Vancouver BC \$2,700, Novatech Designs Ltd Victoria BC \$16,905, Office Overload Halifax NS \$2,505; Hamilton Ont \$5,488 and Vancouver BC \$20,724, Hughes Owens Hamilton Ont \$5,770, Pacific Rim Vancouver BC \$19,626, Pacific Service Corp Vancouver BC \$7,760, W B Paulick Richmond BC \$10,480, Point Cleaning Services Vancouver BC \$13,763, Prestige Office Service Burlington Ont \$69,751, Province of Nova Scotia Halifax NS \$5,148, Quinn Construction Ltd Halifax NS \$18,905, Rapid Blue Print Hamilton Ont \$2,856, Edwin Reid & Associates Vancouver BC \$99,667, Rupert Cleaners Prince Rupert BC \$3,582, Rushton Diesel Ltd Dartmouth NS \$11,094, John Safarik North Burnaby BC \$2,200, Maran Safarik Surrey BC \$11,423, Seakem Oceanography Ltd Sidney BC \$100,035, Hugh Sefton Victoria BC \$5,320, Sheshodi Band Council Port Alberni BC \$6,929, Harry Shorten Richibucto NB \$61,997, Silimman Indian Band Powell River BC \$52,454, Mike Staley Delta BC \$9,343, Steel & Engine Products Ltd Halifax NS \$2,678, Catherine E Stenning Victoria BC \$5,320, Arthur Sterritt Hazelton BC \$20,566, Gary Stevenson Hamilton Ont \$5,044, Superior Reproduction Vancouver BC \$8,106, Supreme Building Maintenance Nanaimo BC \$52,228, Systems Dimensions Ltd Ottawa Ont \$11,135, Dr Wilfred Templeton St John's Nfld \$10,000, Reginald Thurner Mills Bay BC \$2,480, University of British Columbia Vancouver BC \$7,285; Guelph Guelph Ont \$5,340; New Brunswick Fredericton NB \$2,720 and Victoria Victoria BC \$15,000, Vancouver Cinecon Association Vancouver BC \$2,765, Coralie Wallace Sidney BC \$6,531, E Warnebold Nanaimo BC \$3,279, Alyre Wedge Miminegash PEI \$8,510, Wendy's Reliable Ltd Halifax NS \$4,724, Westfab Industries Vancouver BC \$11,684, Whitman Benn & Associates Halifax NS \$49,058, P H Wilson Construction Vancouver BC \$2,516, Ewent Worth St Andrews NB \$14,293.

Other Business Services \$8,500,115—Accélération Personnel Quebec Que \$15,270, Accounting Personnel Vancouver BC \$2,638, Dr A H Aeais Vancouver BC \$3,600, C Alary Ottawa Ont \$10,214, Liz Alikashuk Chesterfield Inlet NWT \$4,400, P D Anderson Montreal Que \$10,474, Angus Employment Agency Hamilton Ont \$19,679, Apocalypse Enterprises Ltd Victoria BC \$50,747, Aquafarm Consultant Nanaimo BC \$10,000, Associated Employment Halifax NS \$47,868, Atlantic & Gull International Miami Fla USA \$8,211, Barb Bunting Bamfield BC \$3,707, Barbara's Office Personnel Ottawa Ont \$164,645, Dr D R Barton Edmonton Alta \$8,500, Baynes Communication Inc Ottawa Ont \$52,808, L M Bell Vancouver BC \$3,032, W G Bell Ltd Winnipeg Man \$3,443, Beothuk Data Systems St John's Nfld \$176,545, Mr Billenduke Easterville Man \$10,891, Block Bros Realty Ltd Vancouver BC \$315, 456, M A Brackett Halifax NS \$3,230, Wilfred Brown Selkirk Man \$2,225, Ted Burns Victoria BC \$3,500, Campbell Reproductions Ottawa Ont \$29,347, Can Dive Ltd North Vancouver BC \$3,498, Can Test Ltd Vancouver BC \$17,541, Canadian Data Vancouver BC \$22,280, A J Carlson La Ronge Sask \$2,013, H V Chapman Associates Ottawa Ont \$8,378, Chatam Associates Hamilton Ont \$6,043, Christina Personnel Ottawa Ont \$4,392, Clean Way Ltd Mount Pearl Nfld \$5,250, Computer Sciences of Canada Toronto Ont \$4,251, Contract Cleaners Ltd Mount Pearl Nfld \$15,569, Co-operative Fisheries Ltd Prince Albert Sask \$68,249, Data Crown Ltd Willowdale Ont \$8,563, Douglas Davidge Yellowknife NWT \$19,637, Debrocky Sea Tech Ltd Victoria BC \$15,974, Don J Devoretz Port Moody BC \$19,157, Diversified Services St Stephen NB \$15,720, Dot Personnel Toronto Ont \$12,315, Eastern Construction Ltd St John's Nfld \$2,445, Economy Steam Laundry Victoria BC \$3,765, Entropey Systems Ltd Vancouver BC \$44,382, Environ Ltd Vancouver BC \$19,348, Food and Agriculture Organization of the United Nations Rome Italy \$3,933,

Fox Photography Ltd Ottawa Ont \$4,606, German Milne Ltd Montreal Que \$2,500, H Godfrey Nanaimo BC \$9,985, Gary Goodwain Winnipeg Man \$15,250, Government of Canada—Energy Mines and Resources Ottawa Ont \$27,035; Finance Vancouver BC \$14,616; National Film Board Ottawa Ont \$59,076; National Research Council Vancouver BC \$3,370; Canadian Government Photo Centre Ottawa Ont \$8,119; Public Archives Ottawa Ont \$4,446; Public Works Winnipeg Man \$93,936; Recreation Victoria BC \$474,838; Supply and Services Ottawa Ont \$2,045,443 and Public Works Montreal Que \$122,435, Haig Brown Roderick Estate Campbell River BC \$5,000, May-Jo Hamey Nanaimo BC \$6,251, Lorraine Hardy Charlottetown PEI \$2,700, L Harmon St Andrews NB \$5,852, Harrington Personnel Ottawa Ont \$4,093, Harry's Janitor Service Sault Ste Marie Ont \$27,033, Jane Harvey Winnipeg Man \$5,320, Lonnie Hindle Burnaby BC \$29,982, A Jan Howath Vancouver BC \$4,436, Kelvin Hughs Ltd Montreal Que \$6,936, Hunstman Marine Laboratory St Andrews NB \$15,397, IBM Canada Ltd Don Mills Ont \$3,300, Institute of Ocean Sciences Sidney BC \$27,977, Inter-Tec Personnel Services Hamilton Ont \$4,380, Intern Environmental Consultants Ltd Calgary Alta \$2,151, Mr O Irvine Grand Marais Man \$2,093, Kara Jon Associates Ltd Nanaimo BC \$20,844, Tomi Kessler Sooke BC \$7,139, Dr Robert Kieser Nanaimo BC \$3,731, Paul Koasak Winnipeg Man \$18,237, Krupick Computing Ltd Vancouver BC \$2,059, Adelle Leaney North Vancouver BC \$1,515, William L Leggart Quebec Que \$11,509, Douglas Leroux Winnipeg Man \$22,756, Lance Lesyk Winnipeg Man \$5,273, Dr M A Lock Edmonton Alta \$8,500, Charles Low Nanaimo BC \$14,803, E Luscombe Sidney BC \$6,000, M Matthews Campobello NB \$3,150, Gary MacDonald Winnipeg Man \$4,000, Maghavox Ltd Fort Wayne Ind USA \$7,237, G Magnusson Winnipeg Man \$4,718, Malaspina College Nanaimo BC \$4,104, Malzer & Associates Winnipeg Man \$10,000, Manitoba Agriculture Credit Organization Winnipeg Man \$19,973, Manpower Temporary Services Halifax NS \$5,291 and Ottawa Ont \$55,875, Marinav Corporation Ottawa Ont \$48,452, J Martel Nanaimo BC \$8,797, W R Martin Ottawa Ont \$13,055, Matheson Island Marketing Co-op Ltd Matheson Island Man \$7,018, Mastaspina College Nanaimo BC \$2,055, Dr F D McCracken St Andrews NB \$6,975, T L McDaniels Vancouver BC \$6,228, McElhanney Surveying Ottawa Ont \$2,886, J A McEvan Richmond BC \$5,008, Angela McMinn Halifax NS \$3,619, Media Tapes and Transcripts Ottawa Ont \$2,196, Cristopher Medland Winnipeg Man \$18,386, W M Mercer Ltee Montreal Que \$5,500, Miss 500 Selection Services Halifax NS \$3,270 and Ottawa Ont \$77,437, Wendy Mitton Nanaimo BC \$7,695, Mono Lind Quebec Que \$2,606, Nanaimo Data Service Nanaimo BC \$10,251, A W H Needler St Andrews NB \$3,831, Mrs N Nevison Kenora Ont \$15,480, North Shore Business Service Ltd North Vancouver BC \$2,067, Northern Natural Resources Vancouver BC \$13,500, Nova Scotia Research Foundation Dartmouth NS \$82,127, Office Assistance of Canada Vancouver BC \$3,480, Office Overload Halifax NS \$35,082; Ottawa Ont \$30,177 and Vancouver BC \$238,383, Omead Foods Wheatley Ont \$20,000, Ontario Humane Society Thornhill Ont \$100,370, Pacific Micro-Bio Cult Vancouver BC \$13,455, Pacific Rim Vancouver BC \$758,942, Wayne Paterson Surrey BC \$3,750, Patton Personnel Vancouver BC \$547,854, Péro Photo Ste-Foy Que \$2,000, Personnel Pool Ottawa Ont \$80,981, Perspective Travail Quebec Que \$2,473, Plumper Ocean Project Nanaimo BC \$19,095, Portage Personnel Ltd Hull Que \$13,882, Prologic Systems Ltd Ottawa Ont \$16,996, Province of British Columbia Victoria BC \$49,963, C Prusak-Winnipeg Man \$3,600, D B Quayle Nanaimo BC \$2,000, Reliable Cleaning Ltd Victoria BC \$4,062, Rolling River Band Erickson Man \$5,562, Rondar Maintenance Stoney Creek Ont \$4,698, Ronor Management Ltd Ganges BC \$50,329, D W Ross & Associates Vancouver BC \$71,024, P S Ross & Partners Vancouver BC \$8,000, Sadlier-Brown Vancouver BC \$5,515, Jena Lewis Sebedio Halifax NS \$3,270, Marvin Shaeffer Surrey BC \$2,900, T F Shardlow Vancouver BC \$6,942, Shelburne Marine Ltd Shelburne NS \$2,271, Sidney Clean-up Service Sidney BC \$4,848, Sigma Computer Services Vancouver BC \$6,334, Kent Simpson

ENVIRONMENT—Continued

Nanaimo BC \$28,776, G W Sinclair & Associates Richmond BC \$176,000, Sol Sinclair Vancouver BC \$9,912, L C Smith Stittsville Ont \$6,868, Stacey Personnel Ottawa Ont \$43,098, Stephenson Copy Centre Sault Ste Marie Ont \$2,835, Superior Reproduction Vancouver BC \$10,846, Systems House Ltd Ottawa Ont \$10,500 and Quebec Que \$7,742, Technical Overload Ottawa Ont \$2,364, Terra Survey Ottawa Ont \$6,655, Claudio Tudorancea Chicoutimi Que \$23,104, University of: British Columbia Vancouver BC \$109,542, Calgary Calgary Alta \$2,696 and Manitoba Winnipeg Man \$18,350, Viking Co-op Gimli Man \$22,035, Barbara Warneboldt Nanaimo BC \$2,558, Geoffrey Warren Surrey BC \$25,512, Wells Monaghan Seaborn & Marshall Corner Brook Nfld \$15,046, Dr. A Wexler Winnipeg Man \$6,000, John Whitaker Erickson Man \$2,085, Wilson Studio Saint John NB \$2,101, Wright Engineers Ltd Vancouver BC \$13,769, S Yee Victoria BC \$2,160, H Yunett St Andrews NB \$8,482, Heide Zeis Nanaimo BC \$2,741.

ENVIRONMENTAL SERVICES PROGRAM

Accounting Services \$32,825—City Employment Hamilton Ont \$10,648, Ernst & Ernst Toronto Ont \$8,018, Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$5,000, Kelly Girl Services of Canada Toronto Ont \$7,642.

Legal Services \$136,832—Brisset Bishop Davidson Montreal Que \$2,547, Edwards Kenny & Bray Vancouver BC \$53,026, Kitimat Oil Coalition Vancouver BC \$11,465, Macrae Montgomery Vancouver BC \$12,925, J G Moore Edmonton Alta \$6,220, Swinton & Company Vancouver BC \$2,878, Terry Tremayne Halifax NS \$3,204.

Engineering Services \$4,799,421—Abbatec Ltd Ottawa Ont \$8,683, ABT Associates Ltd Ottawa Ont \$3,199, E A C Amy & Sons Ltd Ottawa Ont \$12,645, Arctec Canada Ltd Kanata Ont \$120,338 and Montreal Que \$20,152, Associated Engineering Edmonton Alta \$9,998 and Vancouver BC \$2,016, Athabasca Research Corp Ltd Edmonton Alta \$28,243, Atlantic Analytical Services Saint John NB \$42,937, Atmospheric Environment Research Oakville Ont \$100,974, Balh Chission Desrochers Lalonde & Associates St Lambert Que \$36,421, British Columbia Forest Products Vancouver BC \$31,902, British Columbia Research Vancouver BC \$382,071, W L Ball Ottawa Ont \$8,916, W D Barkley Victoria BC \$5,871, Beak Consultants Ltd Mississauga Ont \$43,630, Montreal Que \$25,630 and Vancouver BC \$34,629, W E Bell Brockville Ont \$11,323, Bennett Pollution Controls Ltd North Vancouver BC \$49,834, F G Bercha & Associates Calgary Alta \$13,486, Bessette Crevier Parent Tanguay Associates Montreal Que \$4,221, Bird & Hale Ltd Toronto Ont \$91,096, R D Cameron Vancouver BC \$4,472, Canadian British Consultants Halifax NS \$68,543, Canguard Consulting Ltd North Vancouver BC \$2,235, Cansite Ltd Markham Ont \$14,043, Carrier Trotter Aubin Sohier & Associates Montreal Que \$27,531, W P Carter Don Mills Ont \$7,105, C T Charlebois Ottawa Ont \$15,817, Centurion Engineering Ltd Vancouver BC \$47,153, Chemex Labs (Alberta) Ltd Calgary Alta \$16,798, Chemical Engineering Research Toronto Ont \$26,356, Comeau & Savoie Construction Caraque NB \$3,121, W H Crandall Moncton NB \$8,772, Datacap Ltd Ottawa Ont \$5,050, Roger Davies & Associates Toronto Ont \$5,000, Davis Eryou & Associates Ltd Ottawa Ont \$6,048, Dearborn Chemical Co Ltd Mississauga Ont \$33,800, De Lew Cather Canada Ltd Ottawa Ont \$69,304, Desjardins Sauriol & Associates Chomedey Que \$8,860, M M Dillon Ltd London Ont \$8,865, Ken Doe Halifax NS \$11,333, Domtar Ltd Senneville Que \$68,769, Nathan Dreskin Ottawa Ont \$8,300, E V S Consultants Ltd Coquitlam BC \$55,299, Ecole Polytechnique de Montreal Montreal Que \$16,030, Econotech Services Ltd New Westminster BC \$29,491, Elipse Ltd Toronto Ont \$2,496, Energetex Engineering Waterloo Ont \$75,109, Enviroclean Ltd London Ont \$6,048, Envirocon Ltd Vancouver BC \$16,421, Fenco Consultants Ltd Calgary Alta \$164,654, Geo Electromechanical St Catharines Ont \$6,835, German & Milne Montreal Que

\$66,444, Giant Yellowknife Ltd Yellowknife NWT \$28,257, Golder Brawner & Associates Vancouver BC \$12,470, Gore and Storrie Ltd Toronto Ont \$14,984, Government of Canada—Agriculture Regina Sask \$5,080 and Environment Charlottetown PEI \$10,000, Gravel Cauchon Simard & Associates Chicoutimi Que \$11,616, Great Lakes Paper Co Ltd Thunder Bay Ont \$41,574, H S A Reactors Ltd Toronto Ont \$42,649, R J C Hall Vancouver BC \$4,500, Andy Hardy North Vancouver BC \$3,887, R M Hardy & Associates Calgary Alta \$67,398, Gary Harris Halifax NS \$14,419, Harvey & Associates Ltd Ottawa Ont \$2,274, Hi Rate Drilling Co Ltd Stettler Alta \$17,626, Dr Frank Holden Halifax NS \$2,820, Hoverlift Systems Ltd Calgary Alta \$33,180, Charles Howard & Associates Winnipeg Man \$4,753, Howard Humphreys & Sons Surrey England \$4,278, M Ilkiw Ottawa Ont \$10,325, Innovative Ventures Ltd Calgary Alta \$5,011, Interdisciplinary Systems Ltd Winnipeg Man \$3,770, International Environmental Consultants Ltd Ingleton Ont \$62,577, Inter-Tec Hamilton Ont \$21,500, J W S Jamieson Kars Ont \$11,061, Douglas Jones Consultants Ltd Montreal Que \$68,769, John Kaur Gatineau Que \$5,000, A R Kennedy Lindsay Ont \$2,000, Kent Engineering West Vancouver BC \$11,907, Ker Prestman & Associates Victoria BC \$10,541, Kilborn Ltd Toronto Ont \$6,500 L G L Ltd Toronto Ont \$87,275, David Krofchak Ltd Markham Ont \$3,038, N D Lea & Associates Ltd Ottawa Ont \$3,038, B H Levelton & Associates Ltd Vancouver BC \$61,583, L S Love & Associates Canada Ltd Brampton Ont \$5,664, James F MacLaren Ltd Edmonton Alta \$30,733 and Willowdale Ont \$37,023, Marctec Ltd Halifax NS \$100,692, Andre Marsan & Associates Montreal Que \$9,049, Marsh McBirney Gathersburg Md USA \$2,957, McCrae Consultants Victoria BC \$2,300, Middletons Associates Toronto Ont \$107,838, Monitek Ltd Toronto Ont \$54,118, Montreal Engineering Co Ltd Halifax NS \$19,502, Morrow Engineering North Vancouver BC \$19,803, New Brunswick Research and Productivity Council Fredericton NB \$63,794, Beasy Nicoll Engineering Ltd Halifax NS \$9,813, Norcor Engineering & Research Ltd Yellowknife NWT \$31,175, Oil Mol Pollution Control Ltd Mississauga Ont \$32,170, Ontario Research Foundation Mississauga Ont \$49,146, Optech Downsview Ont \$2,512, Orion Electronics Ltd Digby County NS \$8,381, Dr E H Owens Baton Rouge La USA \$5,070, Pluritec Consultants Ltd Trois Rivières Que \$2,089, Proctor & Redfern Group Saint John NB \$16,466, Pulp & Paper Research Institute Pointe Claire Que \$177,649, Rad & Env Consultants Services Inc Scarborough Ont \$17,650, Rayonier Quebec Inc Port Cartier Que \$38,752, Reid Crowther & Partners Ltd Don Mills Ont \$14,716, Anna L Robertson Burlington Ont \$13,048, Roy Bergeron Caripey Leroux Dupont & Associates Montreal Que \$7,135, S A S Corporation Sheffield Ala USA \$3,906, S N C / F W Ltd Montreal Que \$15,065, S P A R Systems Ottawa Ont \$3,178, Sangamo Co Ltd Toronto Ont \$2,782, Scott Films Ltd Ottawa Ont \$2,673, Sigma Resource Consultants Vancouver BC \$9,684, H Leslie Smith Vancouver BC \$3,047, Sodexin Inc Chomedey Que \$20,351, St Anne Mackawic Pulp & Paper Co Mackawic BC \$551,609, Stevenson & Kellogg Toronto Ont \$29,037, Stothert Engineering Vancouver BC \$6,286, P W Strilaeff North Vancouver BC \$42,501, Studio Abeille Inc Quebec Que \$4,975, P Szczuczinski St Catharines Ont \$18,017, Technical Overload Toronto Ont \$15,343, Technical Services Ltd Fredericton NB \$22,495, Trecan Canada Ltd Mississauga Ont \$12,537, B K Trudel Ottawa Ont \$28,230, Underwood McLellan & Associates Ltd Calgary Alta \$2,500, University of: Acadia Wolfville NS \$3,026, British Columbia Vancouver BC \$28,705, Concordia Montreal Que \$19,310, Guelph Guelph Ont \$45,679, McGill Montreal Que \$60,533, Memorial St John's Nfld \$60,736, Quebec Ste Foy Que \$2,842, Saskatchewan Saskatoon Sask \$19,593 and Waterloo Waterloo Ont \$73,645, Vezina Fortier & Associates Montreal Que \$5,000, D H Waller Halifax NS \$10,000, W L Wardrop & Associates Edmonton Alta \$18,919 and Winnipeg Man \$48,165, Norman S Wei & Associates Toronto Ont \$2,560, Wellington Science & Associates Rockwood Ont \$9,053, Western Canada Hydraulic Labs Port Coquitlam BC \$53,619, Woloschuk Associates Ottawa Ont \$33,254, Zenon Environmental Enterprises Milton Ont \$3,456.

ENVIRONMENT—Continued

Scientific Services \$8,444,011—A A Detectmetal Lab Calgary Alta \$6,190, Acoustical Engineering Vancouver BC \$3,137, Acres Consulting Services Ltd Niagara Falls Ont \$30,987, Adcon Ltd Moncton NB \$2,311, M S Ahmed Agincourt Ont \$2,800, Air Dale Ltd Sault Ste Marie Ont \$34,224, J Aird Swift Current Sask \$4,040, Allison Enterprises Lundbreck Alta \$20,850, Alphatex Ltd Ottawa Ont \$29,589, B Alt Ottawa Ont \$2,787, J Amos Edmonton Alta \$3,590, Analyse Conseil Système Ste Foy Que \$7,755, W Andrews Grand Rapids Man \$19,680, Arch Enterprises Sault Ste Marie Ont \$7,112, Associated Engineering Services Edmonton Alta \$12,359, Atmospheric Dynamics Corp Waterloo Ont \$54,935, V Aziz Edmonton Alta \$4,050, G Babcock Kindersley Sask \$9,458, A Bade Bisset Man \$6,774, E Baht Imperial Bank \$2,690, G Ball Winnipeg Man \$9,840, A R Ballantyne Edmonton Alta \$12,359, U Banash Edmonton Alta \$8,800, Barker Holdings Calgary Alta \$7,347, Barringer Research Ltd Rexdale Ont \$18,652, J Bauer Edmonton Alta \$7,000, T Bech North Vancouver BC \$2,275, Beak Consultants Ltd Calgary Alta \$39,496; Mississauga Ont \$9,955 and Vancouver BC \$93,175, L Beaver Edmonton Alta \$7,359, Berglund Enterprises Edmonton Alta \$2,000, C Berkel Hamilton Ont \$12,992, W A Berry Faro YT \$5,000, G Bethel Vancouver BC \$11,244, L Bhaskar Burlington Ont \$11,297, Bio Systems Calgary Alta \$2,500, Biological Services Edmonton Alta \$9,759, D A Blood & Associates Lantzville BC \$10,510, S Bloom Ithaca NY USA \$5,010, Bodega Bay Institute Berkeley Calif USA \$15,208, Bomen Inc Ste Foy Que \$34,209, P Boothroyd Edmonton Alta \$5,000, J Botari Toronto Ont \$10,011, M Bouchard Gillam Man \$7,243, N Brazeau Erickson Man \$3,700, Brown Bear Biological Services Edmonton Alta \$14,650, S Burns Ottawa Ont \$2,640, A Cairns Calgary Alta \$14,900, D M Callan Sussex NB \$10,936, Calvert Biological Services Edmonton Alta \$9,560, Can Guard Vancouver BC \$2,631, Can Test Vancouver BC \$28,195, Canada Systems Group Mississauga Ont \$36,779, Canadian General Electric Toronto Ont \$7,170, Canadian Resourcecon Ltd Vancouver BC \$4,000, Canadian Wood Council Ottawa Ont \$2,500, Cantom Ltd Montreal Que \$24,740, J Carey Burlington Ont \$17,440, P Chapman Victoria BC \$2,000, Chemex Labs Calgary Alta \$77,286, Chemical & Geological Labs Ltd Edmonton Alta \$5,574, D Clark Fredericton NB \$3,200, Bondar Clegg Ottawa Ont \$13,729, L Cole Vancouver BC \$10,850, M Cole Paisley Ont \$2,500, B Collier St Albans Nfld \$27,219, Commonwealth Institute of Biological Control Slough England \$67,773, Computel Services Ottawa Ont \$42,180, Computer Sciences Montreal Que \$50,973, Computer Services Hull Que \$30,305 and Regina Sask \$10,574, Comshare Ltd Montreal Que \$2,044, Rexdale Ont \$119,549 and Toronto Ont \$5,900, P M Connor & K A Kettner Dawson Creek BC \$27,424, Control Data Agincourt Ont \$7,550 and Ottawa Ont \$14,543, L Couling Ottawa Ont \$10,248, D Cowan Rock Glen Sask \$30,883, Council of Forest Industries of BC Vancouver BC \$27,500, G Court Sherwood Park Alta \$2,100, Cranfield Institute Cranfield England \$58,387, P M Cross Calgary Alta \$13,760, Cybershare Winnipeg Man \$9,726, J Dagg Burlington Ont \$8,927, Datagroup Ltd Don Mills Ont \$9,629, Dataline Systems Ltd Toronto Ont \$8,994, Data Logic Canada Ottawa Ont \$2,339, Data Makers Ltd Vancouver BC \$4,301, L Deakins Kindersley Sask \$8,156, Dearborn Chemical Co Ltd Mississauga Ont \$10,000, P Deering Corner Brook Nfld \$3,400, J L Desgranges Quebec Que \$16,750, M M Dillon Ltd Toronto Ont \$15,000 and Yellowknife NWT \$35,208, Dimension Environment Ltée Montreal Que \$4,242, Dr J Dlouhy Ottawa Ont \$4,830, Domtar Ltd Senneville Que \$3,300, R Donaldson Beaver Creek YT \$8,760, T J Draper Geraldton Ont \$32,472, Dryade Ltée Quebec Que \$10,000, M Dyer Dundas Ont \$9,000, E B A Engineering Consultants Ltd Edmonton Alta \$14,435, E C O Recherche Ltée Pointe Claire Que \$3,067, D Ealey Edmonton Alta \$10,500, Eastern Ecological Research Ltd Truro NS \$5,000, Econotech Services Ltd New Westminster BC \$12,104, M Edris Burlington Ont \$15,531, J Edworthy Calgary Alta \$3,000, R Elliot Wolfville NS \$3,997, Envirocon Ltd Vancouver BC \$67,398, G J Esplin Vancouver BC \$13,685, D Fairbairn Yellowknife NWT \$12,100, M Ferley Red Lake Ont \$23,952, A Feuervanger Willowdale Ont \$6,275, J A Fitzgerald Oakville Ont \$12,999, J A C Fortescue

Columbia Mont USA \$4,000, J Francis Edmonton Alta \$11,013, R Frank Powell River BC \$4,581, W J Frank & Associates Ltd Edmonton Alta \$30,796, K Freemark Ottawa Ont \$4,720, B F Friesen Waterloo Ont \$2,500, B Fry Yellowknife NWT \$3,017, M Fugstad Collins Bay Ont \$34,930, Gander Aviation Ltd Gander Nfld \$37,981, Garfield Flowers Hopedale Nfld \$37,382, A Gaston Oxford England \$13,274, Geddes Biological Services Edmonton Alta \$6,250, Geocon Ltd Toronto Ont \$2,174, M R Gilmour Fort Liard NWT \$3,630, D W Goerzen Saskatoon Sask \$9,390, R Godard Toronto Ont \$12,093, H Q Golder Toronto Ont \$2,174, M Goymer Gillam Man \$3,808, Government of Canada—Energy, Mines and Resources Ottawa Ont \$252,073; Environment Toronto Ont \$24,006 and Vancouver BC \$15,000, Indian Affairs and Northern Development Mt Fidelity BC \$2,400; National Research Council Ottawa Ont \$49,102 and Saskatoon Sask \$15,755; Supply and Services Ottawa Ont \$7,875 and Transport Contowayto Lake NWT \$54,744, Government of Yukon Territory Whitehorse YT \$70,000, Gregory Geoscience Ltd Ottawa Ont \$6,540, P Hamel Tara Ont \$2,800, R G V Hancock Toronto Ont \$23,193, Hardy Associates Calgary Alta \$9,960, R Hedstrom Hope BC \$5,933, G Heinke Islington Ont \$6,000, H Heinrichs Brooks Alta \$7,680, Helgar Project Management Ottawa Ont \$3,750, R J Hennessy Burns Lake BC \$30,770; MacKenzie BC \$28,854 and Stewart BC \$31,448, D J Henry Waskesiu Sask \$5,500, B K Herbert Edmonton Alta \$6,000, J Hodson Oakville Ont \$15,000 E Hogg Calgary Alta \$2,000, C Howard & Associates Ltd Ottawa Ont \$5,000, B Hrycak St Andrews NB \$25,592, Hyperborean Services Edmonton Alta \$9,700, I B M Canada Ltd Don Mills Ont \$22,114, Integrated Satellite Information Services Ltd Prince Albert Sask \$65,200, Intergru Consulting Economists Winnipeg Man \$101,647, Interior Weather Services (Blue River) Prince George BC \$36,368, International Environmental Consultants Ltd Islington Ont \$5,602, B Jacobson Tuktoyaktuk NWT \$2,000, L Janus Oak Ridges Ont \$2,200, S Jenken Pickle Lake Ont \$9,801, J Jenkins Wainwright Alta \$4,450, A Jones Blanc Sablon Que \$29,708, James Jones Harrington Que \$14,170, S Joski Burlington Ont \$14,971, K B M Forestry Consultants Inc Thunder Bay Ont \$20,146, R Kaye Jasper Alta \$6,500, R Keller Vancouver BC \$7,000, A Kennedy Edmonton Alta \$9,600, D E Kennedy Ottawa Ont \$4,875, O Keuhner Meaford Ont \$2,350, B Ali Khan Edmonton Alta \$3,840, M L Khandekar Scarborough Ont \$4,752, Kingston Field Naturalist Kingston Ont \$4,150, Kleiber Vancouver BC \$10,387, F A Koch Vancouver BC \$13,949, A Kurylowicz Edmonton Alta \$2,615, S Lamont Prince Albert Sask \$2,100, J J Landry Natasquan Que \$27,736, D Leepport Kindersley Sask \$5,972, D W Leslie Winnipeg Man \$3,450, Limnos Ltd Toronto Ont \$29,285, Lignan Studies Cape Breton NS \$5,559, Long Point Bird Observatory Port Rowan Ont \$3,469, J Lotz Associates Halifax NS \$5,235, D J Lowrie Winnipeg Man \$3,452, James F MacLaren Willowdale Ont \$21,048, James F MacLaren Winnipeg Man \$31,940, Lance MacLeod Vancouver BC \$6,681, C Mahoney Pickle Lake Ont \$9,006, K Ted Maliski Fort Providence NWT \$3,630, Maritime Resource Management Amherst NS \$24,400, Ian Martin Associates Ltd Toronto Ont \$66,662, R Martin Telkwa BC \$2,300, A Massalski Burlington Ont \$15,031, D Matheison Hamilton Ont \$11,920, M Mattson St Andrews NB \$7,600, K L Maus Ottawa Ont \$3,750, L McCallum Buffalo Narrows Sask \$35,103, K McDougall Banff Alta \$4,500, F McFarland Merrickville Ont \$3,860, K McLatchie (Alta Lake) Whistler BC \$8,506, L McKinley Ottawa Ont \$3,168, J A McNamara Fredericton NB \$2,500, B McNeil Twin Butte Alta \$2,400, J Meating Fredericton NB \$3,980, Mep Company Downsview Ont \$16,244, D Meyer Spiritwood Sask \$2,450, J Michelsen Edmonton Alta \$3,000, P Milligan Whitehorse YT \$3,564, B Milnet Millet Alta \$6,000, Miscoe Data Mississauga Ont \$3,970, S C Mitchell Winnipeg Man \$3,904, Monotherm Insulation Manufacturing Ltd Saskatoon Sask \$4,500, H Monteith Burlington Ont \$2,720, Montreal Engineering Ltd Halifax NS \$9,929, Motorola Dacscan Willowdale Ont \$10,081, A Motycka Toronto Ont \$2,200, J Mulken Saskatoon Sask \$4,000, W A Mungall Chatsworth Ont \$7,330, N Murray Banff Alta \$4,500, N B Research & Productivity Council Fredericton NB \$49,662, Nasa Pasadena Calif USA \$11,414, Nanisivik

ENVIRONMENT—Continued

Mines Ltd Strathcona Sound NWT \$39,000, W Nelson Woodstock NB \$3,600, Northern Ecological Research Services Wakefield Que \$10,842, Northern Natural Resource Service Ltd Vancouver BC \$173,808, Northland Associates Ltd St John's Nfld \$10,405, Norway House Winnipeg Man \$15,000, J Van Nynatten Binbrook Ont \$2,178, R S O'Brien Willowdale Ont \$28,021, Old Crow Coop Association Old Crow NWT \$3,200, J Olynuk Edmonton Alta \$2,000, Ontario Research Foundation Mississauga Ont \$131,483, Ontario Veterinary College Guelph Ont \$5,552, Orion Electronics Ltd Digby County NS \$15,081, C Osborne Whitehouse YT \$2,704, Ottawa Key punch Services Ottawa Ont \$5,188, Pacific Rim Management Vancouver BC \$33,033, M Pageot Whitney Ont \$2,133, P Paul Edmonton Alta \$4,975, Perigore Research & Documentation Ltd Edmonton Alta \$4,500, Pilot Mound District Chamber of Commerce Pilot Mound Man \$8,554, M R Plante Parent Que \$18,175, Polar Bear Biological Services Edmonton Alta \$9,000, M Pootoolik Koartac Que \$20,779, Province of Manitoba Winnipeg Man \$85,943; Ontario Toronto Ont \$87,896 and Saskatchewan Regina Sask \$39,462, Q L Systems Ltd Kingston Ont \$137,599, R Quinlan Edmonton Alta \$11,750, F L C Reed & Associates Vancouver BC \$7,481, Reid Crowther & Partners Ltd Calgary Alta \$11,812, Renewable Resources Consulting Services Ltd Edmonton Alta \$3,000 and Sidney BC \$5,000, Rim Ecology Winnipeg Man \$27,941, B Robinson Gore Bay Ont \$32,163, J Roland Edmonton Alta \$15,150, Romeo Biological Services Edmonton Alta \$12,956, B Roscoe Capstick NS \$9,474, Rush Engineering Listowel Ont \$63,547, S D L Ottawa Ont \$25,206, S P A R Systems Ottawa Ont \$4,340, H Samoil Edmonton Alta \$2,570, Sask Camp Regina Sask \$62,928, Scanada Consultants Ltd Ottawa \$2,644, H Schrier Vancouver BC \$8,746, Sciex Ltd Thornhill Ont \$30,000, Scintrex Ltd Concord Ont \$18,360, Sed Systems Ltd Saskatoon Sask \$158,899, D Sept Edmonton Alta \$4,500, O Sergeant Meadow Lake Sask \$34,949, W Siemieniuk Winnipeg Man \$3,500, M Shaffer Surrey BC \$10,182, Shany & Associates Ltd Montreal Que \$15,412, I P Sharp Ottawa Ont \$11,581, I P Sharp Associates Ltd Toronto Ont \$4,396, Sigma Resources Consultants Vancouver BC \$3,724, F F Slaney & Co (Alberta) Ltd Calgary Alta \$11,060, D W Smith Anchorage Alaska USA \$11,998, W Smith Calgary Alta \$5,400, C Smits Edmonton Alta \$7,000, K E Smyth Edmonton Alta \$7,000, H Sneddon Vancouver BC \$4,485, Société de développement de la Baie James Montréal Que \$6,982, P Leigh Spencer Edmonton Alta \$3,240, Stanley Associates Engineering Ltd Edmonton Alta \$47,591, D Starr Ganges BC \$3,000, J Steele Edmonton Alta \$3,925, Charles R Stehman Prospect NS \$12,294, Storgaard & Associates Ottawa Ont \$6,650, Supervisory Consultants Ltd Nisku Alta \$8,883, Systemhouse Ltd Ottawa Ont \$7,525, Systems Dimension Ltd Ottawa Ont \$175,175, S Talwer Gillam Man \$2,319, Task Force Calgary Alta \$28,466, Tee Consulting Services Inc Ottawa Ont \$13,750, Territorial Engineering Ltd Yellowknife NWT \$9,395, E Tessman Nipawin Sask \$36,389, G Thibodeau Havre St Pierre Que \$30,587, A Thompson Vancouver BC \$29,485, J Thomson Ottawa Ont \$3,000, R G Thomson Edmonton Alta \$8,850, K Tieses Winnipeg Man \$10,920, S Tingley Sackville NB \$3,788, Toonoonik Coop Pond Inlet NWT \$66,494, Town of Dryden Dryden Ont \$32,850; Flin Flin Flin Man \$26,735 and Golden BC \$3,000, Translocase Industries Ltd Ruskin BC \$12,159, L Tremblay Haines Junction YT \$6,000, T Trotter Saskatoon Sask \$6,362, University of Acadia Wolfville NS \$12,099, Alberta Edmonton Alta \$27,412, British Columbia Vancouver BC \$53,778, Brock St Catharines Ont \$2,648, Calgary Calgary Alta \$26,781, Carleton Ottawa Ont \$2,500, Dalhousie Halifax NS \$28,713, Guelph Guelph Ont \$172,209, Laurentian Sudbury Ont \$7,201, Laval Ste Foy Que \$29,664, Manitoba Winnipeg Man \$23,765, McGill Montreal Que \$66,982 and Ste Anne de Bellevue Que \$6,780, Memorial of St John's Nfld \$9,000, New Brunswick Saint John NB \$5,089 and Fredericton NB \$8,227, Newfoundland St John's Nfld \$2,483, Ottawa Ottawa Ont \$2,370, Quebec Montreal Que \$99,245, Queen's Kingston Ont \$46,915, Saskatchewan Saskatoon Sask \$66,758, Sherbrooke Sherbrooke Que \$5,000, Simon Fraser Burnaby BC \$2,350, Toronto Toronto Ont \$45,860, Trent

Peterborough Ont \$22,012, Waterloo Waterloo Ont \$22,012, Western Ontario London Ont \$19,727 and York Downsview Ont \$36,523, Ville de Gagnon Gagnon Que \$19,915, J Vos Winnipeg Man \$14,789, P Wade Hamilton Ont \$11,836, W L Wardrop & Associates Ltd Winnipeg Man \$39,851, Water Quality Lab Calgary Alta \$4,699 and West Vancouver BC \$4,537, R Wentzill Corner Brook Nfld \$41,625, West Baffin Coop Cape Dorset NWT \$40,979, West Public Relations St Albert Alta \$2,000, M Westfall German Landing BC \$15,400, Western Canada Hydraulics Lab Ltd Port Coquitlam BC \$6,193, E A F Wetton & Associates Ltd Victoria BC \$5,259, J Williams West Vancouver \$12,629, W Williamson Richmond BC \$6,675, J Windson Saskatoon Sask \$8,250, M Wood Pickle Lake Ont \$6,137, W Zambrzycki Vancouver BC \$5,413.

Training and Educational Services \$465,355—American Institute Professional Services Madison NY USA \$2,126, R Askewold Creston BC \$6,998, Banff Centre Banff Alta \$2,100, Berlitz Language School Ottawa Ont \$6,746, G Cohen Toronto Ont \$3,504, Control Data Toronto Ont \$23,250, W Kaupp Sault Ste Marie Ont \$3,022, Government of Canada—Public Service Commission Halifax NS \$5,950; Ottawa Ont \$26,279; Winnipeg Man \$5,525 and Vancouver BC \$2,273, D Hiles Claremont Ont \$3,750, A R Kennedy Lindsay Ont \$3,650, La Francois Toronto Ont \$4,625, L Lepage Toronto Ont \$2,651, M Lord Toronto Ont \$3,103, University of Alberta Edmonton Alta \$5,000, Guelph Guelph Ont \$3,710 and Quebec Quebec Que \$74,112, Women Associates Toronto Ont \$2,243.

Protection Services \$500,665—L J Allan Kingston Ont \$2,369, Canadian Corps of Commissioners Edmonton Alta \$32,610; Hamilton Ont \$123,386; Ottawa Ont \$73,651; Montreal Que \$9,490; Quebec Que \$26,197; Toronto Ont \$79,590; Vancouver BC \$3,200 and Victoria BC \$36,471, J Johnson Chalk River Ont \$3,510, Metropolitan Investigation and Security Ltd Winnipeg Man \$13,163, S I S Protection Co Ottawa Ont \$24,537.

Other Services \$4,362,121—A 1 Data Services Ottawa Ont \$3,888, Accélération Personnel Quebec Que \$14,972, Accurate Data Services Ltd Ottawa Ont \$15,621, Adcon Ltd Moncton NB \$7,590, Air Caméra Ltée Cap Rouge Que \$2,580 L J Allan Kingston Ont \$2,369, Alpha Cine Ltd Vancouver BC \$2,555, Alphatext Ltd Ottawa Ont \$3,795, G Andrews Edmonton Alta \$2,460, Angus Employment Hamilton Ont \$18,519, J Anthon Barrie Ont \$14,941, Apacon Contracting Ltd Edmonton Alta \$6,453, Athabasca Research Corp Ltd Edmonton Alta \$6,448, Atomic Energy of Canada Ottawa Ont \$3,000, Audart Inc Quebec Que \$2,869, Barbara's Office Personnel Ottawa Ont \$16,135, Barka Management Ltd Calgary Alta \$3,723, Barringer Research Ltd Rexdale Ont \$10,799, Belle Chasse et Pêche Inc St Charles Que \$4,875, Berglund Enterprises Edmonton Alta \$2,000 and St Albert Alta \$14,558, Bessette Crevier Parent Tanguay & Associates Montreal Que \$10,910, D Betke Ottawa Ont \$6,176, Burger and Associations Montreal Que \$2,100, D G Bushy Souris Man \$4,950, P Cadieux Ottawa Ont \$4,041, C Camfield Ottawa Ont \$5,580, Canada Centre for Remote Sensing Ottawa Ont \$26,902, Canada Systems Group Mississauga Ont \$160,068, R Carter Toronto Ont \$9,831, Centre de recherche en nutrition Quebec Que \$2,145, H V Chapman Ottawa Ont \$5,613, Chemex Labs Ltd Calgary Alta \$2,961, Chesters Janitor Services Fort Smith NWT \$2,400, Christina Personnel Ottawa Ont \$95,960, B Chubb Edmonton Alta \$8,577, City Employment Hamilton Ont \$109,437, B Clouthier Chalk River Ont \$5,606, Club des ornithologues du Quebec Orsainville Que \$2,660, R C Cobb Ottawa Ont \$4,180, S Compton Edmonton Alta \$11,160, Computel Systems Ltd Ottawa Ont \$41,432, Computer Sciences Montreal Que \$10,271, Comshare Ltd Rexdale Ont \$55,715 and Ottawa Ont \$3,207, J S Cram Ottawa Ont \$5,950, O Daku Saskatoon Sask \$6,055, Data Encoding Ltd Ottawa Ont \$2,325, Dateline Systems Ltd Toronto Ont \$5,515, Data Processing Services Guelph Ont \$25,917, Dawn Computing Services Saskatoon Sask \$12,100, Desinetics International Inc Waterloo Ont \$6,800,

ENVIRONMENT—Continued

Diell Personnel Winnipeg Man \$2,496, M Dole Pembroke Ont \$5,488, M A Doran Lévis Que \$2,500, P Eby & Associates Ltd Vancouver BC \$22,595, Eri Inc Hazeldean Ont \$2,327, Editorial & Report Edmonton Alta \$17,142, Farrell Development Corp Ltd Ottawa Ont \$2,300, Fellowship DOE Program Ottawa Ont \$20,596, P M Fetteroll Toronto Ont \$3,000, B Fitzgibbon Vancouver BC \$2,200, Forest Service Department of Agriculture Madison Wisc USA \$7,049, D Forsyth North Gower Ont \$4,624, Fox Photography Ltd Ottawa Ont \$26,928, J Freeman Thornhill Ont \$6,153, K Freemack Ottawa Ont \$3,000, G R M Data Services Ltd Sault Ste Marie Ont \$19,812, Galaxie Janitor Services Ltd Saskatoon Sask \$11,880, B Garlinski Edmonton Alta \$2,647, Gauthier Poulin Thériault Ltée Ste Foy Que \$5,863, V Galcier Expedition New York City NY USA \$2,250, L Godin Pembroke Ont \$4,368, M Gollop Eastend Sask \$2,000, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$5,605, Energy, Mines and Resources Ottawa Ont \$10,032, Environment Fredericton NB \$13,500, National Film Board Ottawa Ont \$68,219 and Montreal Que \$34,021; Public Archives Ottawa Ont \$31,080; Public Works Ottawa Ont \$3,000 and Supply and Services Ottawa Ont \$200,576, J B Graphics Ottawa Ont \$3,145, E Greene Montreal Que \$2,520, G Grisak Ottawa Ont \$8,000, S Grohe Ottawa Ont \$2,960, S Hall Delta BC \$2,500, Highway Personnel Burlington Ont \$71,597, H Hellum Edmonton Alta \$2,903, M Henderson Edmonton Alta \$2,000, H Henshaw and Associates Ottawa Ont \$4,000, R Hilderman Cymric Sask \$2,880, Hough Stansbury & Associates Ltd Toronto Ont \$9,948, I B M Canada Ltd Don Mills Ont \$10,088, I E C Ltd Toronto Ont \$6,000, Independent Linen Ottawa Ont \$3,710, Imperial 400 Motel Saskatoon Sask \$2,130, International Agricultural Aviation Centre Cranfield England \$4,726, Jackson Smith Associates Toronto Ont \$8,300, Johnson & Hicks Ottawa Ont \$2,520, Kelsey Institute of Applied Arts and Sciences Saskatoon Sask \$2,108, C R Kennedy Hamilton Ont \$4,980, Key Personnel Hamilton Ont \$6,773, Key Tech Data Centres Ltd Toronto Ont \$39,621, M Killing Puslinch Ont \$6,747, C Kindrachuk Swift Current Sask \$5,400, Kodak Canada Ltd Toronto Ont \$3,081, J Koopitsch Saskatoon Sask \$7,560, M Kriz Edmonton Alta \$2,936, Lanpar Ltd Vanier Ont \$6,729, E Lea Farms Ltd Delta BC \$20,161, R Le Jeune Ste Foy Que \$4,990, A Linton Halifax NS \$5,400, D Loshak Ottawa Ont \$3,554, D Luciac Edmonton Alta \$2,234, B Lyon Westmount Que \$2,500, MacDonald Raptor Research Centre Montreal Que \$7,000, J F MacLaren Ltd Willowdale Ont \$49,990, H MacKenzie Hamilton Ont \$4,840, J C MacLeod Morrisburg Ont \$4,750, W F MacRae Ottawa Ont \$10,073, L Maltby Greely Ont \$6,640, Manpower Temporary Services Ottawa Ont \$44,231 and Regina Sask \$2,919, Maritime Computer Ltd Halifax NS \$3,801, Maritime Resources Management Amherst NS \$19,675, F Marsh Calgary Alta \$7,500, M Martin Edmonton Alta \$5,000, K L Maus Ottawa Ont \$2,462, Mary's Placement Hamilton Ont \$11,787, C F McBride Vancouver BC \$2,250, B McKendry Winnipeg Man \$3,150, McMillan Press Saint John NB \$7,537, Media Scan Edmonton Alta \$5,261, Melody Personnel Edmonton Alta \$8,299, G T S Mills and Associates Belle Plaine Sask \$40,745, Miss Stacey Ottawa Ont \$49,434, D Mores Simpson Sask \$2,220, C Mousseau Ottawa Ont \$5,231, G Nash Petawawa Ont \$2,406, Norfolk Aerial Spraying Ltd Chicoutimi Que \$9,000, Northway Survey Toronto Ont \$54,400, Office Assistance Ltd Vancouver BC \$9,588 and Edmonton Alta \$7,258, Office Overload Ltd Hull Que \$31,780; Toronto Ont \$14,366 and Vancouver BC \$6,526, Ontario Forestry Association Willowdale Ont \$22,274, P D Q Service Hamilton Ont \$10,896, Pacific Rim Management Vancouver BC \$2,102, Palleser Water Resources Consultants Ltd Regina Sask \$18,070, C Paluck Edmonton Alta \$6,374, Patton Personnel Services Ltd Toronto Ont \$3,894, P D Q Service Hamilton Ont \$10,896, Pembroke Poster Co Ltd Toronto Ont \$4,034, Personnel Pool Hull Que \$14,688 and Ottawa Ont \$9,086, D Pitt Brooke Wainwright Alta \$10,400, Portage Personnel Hull Que \$75,765, Prestige Office Services Burlington Ont \$19,727, Quadra Western Services Ltd Edmonton Alta \$7,476, Reacom Stoking & Exploration Ltd Yellowknife NWT \$2,500, Reliure Normadie Quebec Que

\$2,453, A D Revill & Associates Ltd Belleville Ont \$6,500, C Rondeau Petawawa Ont \$2,446, Rousseau Sauvé Warren Inc Montreal Que \$6,582, S C S Consultants Inc Ottawa Ont \$14,600, S O S Personnel Hamilton Ont \$12,400, Saskatoon Mechanical Saskatoon Sask \$2,640, Saskcamp Regina Sask \$12,041, G Saunders Petawawa Ont \$5,408, H E Schrier Vancouver BC \$9,587, E Shaen Ottawa Ont \$7,338, C Shier Edmonton Alta \$2,180, H Singh Ottawa Ont \$9,250, O Slaymaker Vancouver BC \$5,798, W H Smith Chalk River Ont \$3,364, K E Smyth Edmonton Alta \$7,000, W Smyth Calgary Alta \$5,400, Société de développement de la Baie James Montreal Que \$14,080, C Stethem Whistler BC \$5,000, Systemhouse Ltd Ottawa Ont \$10,000, Systems Dimension Ltd Ottawa Ont \$22,144, T R W Data Ltd Willowdale Ont \$10,776, Technical Overload Ottawa Ont \$24,573, Temprotech Personnel Ottawa Ont \$7,686, The 500 Selection Services Hull Que \$3,076 and Ottawa Ont \$39,319, I P Sharp Associates Ltd Toronto Ont \$2,995, The Owl Rehabilitation Research Foundation Vineland Ont \$3,000, E Trotter Chalk River Ont \$2,758, J Turner Vancouver BC \$3,000, University of Alberta Edmonton Alta \$48,354, British Columbia Vancouver BC \$47,500, Carleton Ottawa Ont \$8,229, Laval Ste Foy Que \$10,876, New Brunswick Fredericton NB \$18,915, Ottawa Ottawa Ont \$9,873, Saskatchewan Saskatoon Sask \$6,429, and Sherbrooke Sherbrooke Que \$6,664, Watts Griffiths & McQuat Toronto Ont \$5,250, R Warke Edmonton Alta \$3,196, G Weber Edmonton Alta \$6,044, West Public Relations Edmonton Alta \$80,620, Western Canada Hydraulics Port Coquitlam BC \$14,981, Western Janitorial Victoria BC \$30,256, E F A Wharton Inc Philadelphia Pa USA \$9,180, V Wismer Edmonton Alta \$5,061, R Wood Pentecost BC \$6,217, J Wyss Banff Alta \$4,677, Xerox of Canada Edmonton Alta \$5,800 and Don Mills Ont \$14,479, A Zellermeyer Saskatoon Sask \$11,382, Zurfuh Lethbridge Alta \$3,500.

Other Business Services \$3,846,403—Adga Ltd Ottawa Ont \$15,147, Agence de placement l'univers de la femme Ltée Montreal Que \$11,729, Angus Employment Agency Ltd Burlington Ont \$10,176, Craig Aspinall & Associates Vancouver BC \$10,207, Bailey & Rose Ltd Toronto Ont \$6,535, Boston Gilbert Henry & Associates Toronto Ont \$21,587, British Blue Print Co Montreal Que \$3,437, P Burrows Guelph Ont \$2,753, M A Burton Toronto Ont \$5,243, Business Aid Toronto Ont \$5,001, L Buswood Yarrow BC \$2,049, H Cameron Toronto Ont \$17,159, Canadian Environmental Law Research Foundation Toronto Ont \$4,842, Louise Charpentier Inoucdjouac Que \$2,969, Chemical Nuclear Systems Arlington Org USA \$4,344, Christina Personnel Ottawa Ont \$65,990, City Employment Agency Hamilton Ont \$12,668, Clyde River Settlement Clyde River NWT \$3,116, Connor Development Services Ltd Oakville Ont \$19,320, Cosmic Information Computer Section Athens Ga USA \$4,008, Datacap Ltd Ottawa Ont \$7,599, Datacrown Ltd Willowdale Ont \$7,460, M M Dillon Ltd London Ont \$9,360, P Davies Toronto Ont \$3,635, D Davison Calgary Alta \$2,750, Dot Personnel Halifax NS \$85,072 and Toronto Ont \$46,059, Curtis Aurrey Surrey BC \$7,995, Envirocon Ltd Vancouver BC \$5,561, H Fast Toronto Ont \$6,788, U Feldman Toronto Ont \$6,164, Gartner Lee Associates Willowdale Ont \$32,847, N Giguere Ltée Montreal Que \$6,669, J R Gillispie Toronto Ont \$6,538, Golden Rule Bookshop Oshawa Ont \$2,708, Gore & Storrie Ltd Toronto Ont \$28,381, Government of Canada—Energy, Mines and Resources Ottawa Ont \$42,773; Environment Burlington Ont \$3,000; Ottawa Ont \$2,000 and Toronto Ont \$4,000; National Defence Ottawa Ont \$11,307; National Research Council Ottawa Ont \$119,893; Public Works Toronto Ont \$2,703 and Ottawa Ont \$12,620; Statistics Canada Ottawa Ont \$47,027; and Supply and Services Edmonton Alta \$12,815 and Ottawa Ont \$1,310,474, B C Greggians Westhill Ont \$3,352, Gulf Minerals Canada Ltd Saskatoon Sask \$3,575, J Henshaw & Associates Toronto Ont \$12,516, E Hoagack Sacks Harbour NWT \$7,800, Alaine Hooper Associates Inc Dorval Que \$12,596, Hudson Bay Co Inoucdjouac Que \$4,693, Inoucdjouac Council Koartac Que \$2,565, International Environmental Consultants Ltd Islington Ont \$7,266, Interprovincial Per-

ENVIRONMENT—Concluded

sonnel Edmonton Alta \$2,759, Kelly Girl Service Toronto Ont \$39,413, Kitimat Village Council Kitimat BC \$5,897, J Lamb Pefferlaw Ont \$3,990, Lawrence Cleaners Downsview Ont \$4,800, Sally Leppard Associates Toronto Ont \$12,200, Les Feuillages Préparés du Québec St Pascal Que \$8,435, Manpower Services Edmonton Alta \$13,318, Regina Sask \$2,998, Saint John NB \$3,667 and Toronto Ont \$15,253, Marshall Macklin Monaghan Don Mills Ont \$35,969, M S Menon Toronto Ont \$5,980, Metro Temporary Help Ltd Toronto Ont \$13,535, J Morcretti Toronto Ont \$4,489, A Nurklik Toronto Ont \$13,000, Office Overload Edmonton Alta \$13,259, Halifax NS \$5,675, Montreal Que \$13,431; Ottawa Ont \$17,920, Toronto Ont \$14,748 and Winnipeg Man \$10,098, Olsten Temporary Services Scarborough Ont \$2,767, Ontario Research Foundation Mississauga Ont \$5,646, Optech Inc Downsview Ont \$46,141, R Ouellet Beauport Que \$9,300, Pacific Rim Management Vancouver BC \$92,191, A Pape Vancouver BC \$11,322, K R Paul Co Downsview Ont \$7,035, Personnel Pool Ottawa Ont \$188,258, Petroleum Association for Con of the Canadian Environment Ottawa Ont \$2,370, Point Cleaning Vancouver BC \$3,480, Portage Personnel Ltd Hull Que \$7,134, Precision Microfilm Halifax NS \$7,134, Puttock Toronto Ont \$7,286, Rayar Scientific Dartmouth NS \$2,030, Repro Can Bec Ltd Montreal Que \$3,875, Right Hand Employment Services Edmonton Alta \$10,504, Robinson & Heath Ltd Toronto Ont \$6,157, Ronalds Grew & Associates Montreal Que \$5,080, Rush Engineering Services Ltd Listowel Ont \$3,300, S N C/G E C O Toronto Ont \$12,462, N Sargent Toronto Ont \$6,682, M Selick & Associates Montreal Que \$8,967, Ser de Personnel Manpower (Montreal) Ltée Montreal Que \$23,589, U Singh Toronto Ont \$6,157, Staffing Consultants Toronto Ont \$25,864, M A Stephen Associates Downsview Ont \$26,705, R Stewart Gifford Ont \$4,362, J Stuart Dartmouth NS \$2,494, Student Assignment Co Scarborough Ont \$14,065, Ching Shing Tan Toronto Ont \$4,891, Technical Overload Montreal Que \$28,168 and Ottawa Ont \$53,702, Temprotech Ottawa Ont \$8,384, The Engineering Group Toronto Ont \$19,867, The 500 Services Montreal Que \$3,069, Brian Timmermans & Associates Ottawa Ont \$2,900, H A Thompson Toronto Ont \$3,240, Thorburn Computers Sunderland Ont \$16,385, Total Employment Service Toronto Ont \$3,698, Triad Personnel Edmonton Alta \$12,075, Tricil Ltd Ville Ste Catherine Que \$6,629, A R Tussing Mercer Island Wash USA \$3,063, Union of British Columbia Indian Chiefs North Vancouver BC \$3,931, University of: British Columbia Vancouver BC \$7,686 and Carleton Ottawa Ont \$4,454, Ville De Gagnon Gagnon Que \$9,342, C Villeneuve St Hubert Que \$2,838, Norman Wei & Associates Willowdale Ont \$7,967, West Coast Oil Port Inquiry (Kitimat) West Vancouver BC \$184,774, Willington Science Associates Rockwood Ont \$6,838, C Wilson Ottawa Ont \$10,388.

EXTERNAL AFFAIRS*Legal Services \$286,600.*

Engineering Services \$797,794—Arent Fox Kintner Plotke Kahn Washington DC USA \$25,443, Devillette Chissadon Paris France \$16,067, Fiset Miller Vinois Montreal Que \$36,566, E J Gaboury and Associates Winnipeg Man \$158,647, Government of Canada—Public Works Ottawa Ont \$220,289, Hanscomb Roy Associates Vancouver BC \$16,274, J Letierce Paris France \$6,942, Ouellet and Reeves Montreal Que \$3,494, Schoeler and Heaton Ottawa Ont \$16,246, Smith Carter Partners Winnipeg Man \$274,549.

Education—Elementary, Secondary and Special Training Services \$702,713—Association of Universities and Colleges of Canada Ottawa Ont \$4,679, Government of Canada—Canada Council Ottawa Ont \$481,105; Manpower and Immigration Ottawa Ont \$20,488 and National Research Council Ottawa Ont \$88,466, P Neary London Ont \$22,128, H V Nelles Toronto Ont \$7,664, E de W Ross Sackville NB \$21,027.

Education, University and College \$60,783.

Training of Public Servants—Others \$917,570—A Boudreau Ile d'Orleans Que \$10,413, Business Management Programs New York City NY USA \$4,997, A Chamberland Touraine Que \$16,351, Circle Associates Clarkson Ont \$6,000, D Dos Ghal Touraine Que \$25,692, J M Felio Ottawa Ont \$4,416 S Freifeld Ottawa Ont \$2,000, Government of Canada—National Defence Ottawa Ont \$36,833; Public Service Commission Ottawa Ont \$91,617 and Supply and Services Ottawa Ont \$11,177, J Hughes Ottawa Ont \$3,420, D Huot Tremblay Quebec Que \$8,640, C Januel Gatineau Que \$2,460, N Martel Ottawa Ont \$11,064, Professional Development Institute Ottawa Ont \$3,290, Resource Development Systems Washington DC USA \$2,968, H A Silver Toronto Ont \$3,000, D Tremblay Gatineau Que \$23,345, M Tremblay Quebec Que \$6,570, United Video Ltd Ottawa Ont \$3,200, Westerlund Emond Ltd Toronto Ont \$63,579.

Health and Welfare Services \$13,073—Government of Canada—National Health and Welfare Ottawa Ont \$13,073.

Protection Services \$3,076,957—City of Vancouver BC \$5,754, Canadian Corps of Commissionaires Ottawa Ont \$505,273, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$1,784,673.

Management Consultants and Contract Research \$84,029—EAC Amy and Sons Ltd Ottawa Ont \$18,075, Canadian Gallup Poll Toronto Ont \$16,000, Fedcom Systems Ltd Ottawa Ont \$2,500, Government of Canada—Supply and Services Ottawa Ont \$42,654, Marketing Services Ltd Don Mills Ont \$4,800.

Data Processing Services \$80,561—Alphatext Ltd Ottawa Ont \$4,742, Government of Canada—Supply and Services Ottawa Ont \$3,143, COU Holdings Toronto Ont and Parsippany NJ USA \$2,170, Informart Toronto Ont \$3,610, Lockheed Missiles and Space Co Inc Sunnyvale Calif USA \$2,240.

Other Real Estate Services \$38,830.

Motion Picture Production and Distribution \$526,330—Broadcast News Washington DC USA \$4,399, Carleton Productions Ottawa Ont \$2,423, Chromavision Ltd Ottawa Ont \$9,198, CTV Television Network Toronto Ont \$5,483, Government of Canada—Canadian Broadcasting Corporation Montreal Que and Toronto Ont \$57,487, Industry, Trade and Commerce Ottawa Ont \$2,848 and National Film Board Montreal Que \$317,619, Mirage Films Montreal Que \$7,000.

Photography Services except Motion Picture \$163,294—Bedford Studios of Photography Ottawa Ont \$3,494, Chromavision Ltd Ottawa Ont \$2,272, Government of Canada—Canadian Broadcasting Corporation Toronto Ont \$3,173; Canadian Government Photo Centre Ottawa Ont \$28,352 and National Film Board Montreal Que \$6,132, Laurier Camera Ltd Ottawa Ont \$8,046, C McNeil Ottawa Ont \$2,000, NHL Services Inc New York City NY USA \$8,792, Les Frères Proulx Ottawa Ont \$24,933, G Villeneuve Ottawa Ont \$3,900.

Other Business Services \$3,969,060—Ars Musicales Canada Montreal Que \$12,800, Alphatext Ltd Ottawa Ont \$21,990, Alphascript Montreal Que \$3,744, Association des Éditeurs Canadiens Montreal Que \$2,930, Composers, Authors and Publishers Association of Canada Ltd Toronto Ont \$32,051, M S Beaulieu Ottawa Ont \$3,250, Berger and Associates Ottawa Ont \$6,395, L Boyd Weston Ont \$2,500, British Broadcasting Corporation London England \$3,615, Bursan Designs and Development Toronto Ont \$4,990, Camerata Toronto Ont \$17,000, Canadian Opera Company Toronto Ont \$40,000, Canadian Speakers and Writers Toronto Ont \$2,500, Jean Duceppe Company Montreal Que \$5,000, National

EXTERNAL AFFAIRS—Continued

Arts Centre Corporation Ottawa Ont \$76,303, Dalhousie University Halifax NS \$4,000, R Deacon Ottawa Ont \$6,000, G de Kock and Company Brussels Belgium \$4,787, C Larivière Derome Gatineau Que \$2,950, Digital Equipment of Canada Ltd Ottawa Ont \$9,160, F Fentiman and Sons Ltd Ottawa Ont \$3,860, Festival Singers of Canada Toronto Ont \$70,000, S Fischman Montreal Que \$2,000, S Freifeld Ottawa Ont \$10,802, P Gale Toronto Ont \$4,000, F Griffiths Toronto Ont \$5,000, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$311,842; Canadian Government Photo Centre Ottawa Ont \$11,118; Communications Ottawa Ont \$2,433; National Film Board Montreal Que \$85,951 and Supply and Services Ottawa Ont \$248,097, D Haber Artists Management Inc Toronto Ont \$3,000, M L Hammond Toronto Ont \$4,150, N Hankey Ottawa Ont \$5,064, R Harlick Ottawa Ont \$3,000, R Harwood Winnipeg Man \$5,544, R Hathorn Guelph Ont \$2,500, G Hilborn Ottawa Ont \$4,271, K Holsti Vancouver BC \$6,600, T Howarth Toronto Ont \$2,500, Intertask Ltd Ottawa Ont \$14,811, Jeunesses Musicals of Canada Montreal Que \$4,000, D M Johnston Halifax NS \$5,006, D Jones Ottawa Ont \$3,812, Kodak Canada Ltd Toronto Ont \$7,176, La Société de Musique Contemporaine du Québec Montreal Que \$33,000, Le Groupe de la Place Royale Ottawa Ont \$10,000, Les Grands Ballets Canadiens Montreal Que \$260,000, Mermaid Theatre Wolfville NS \$3,509, Middleton High School Band Middleton NS \$3,000, J H Minet et Compagnie Montreal Que \$63,182, Multitek Inc Montreal Que \$4,478, National Council of the YMCA Ottawa Ont \$8,792, New Music Concerts Toronto Ont \$6,000, Ontario Youth Concert Band Hamilton Ont \$3,000, Orchestre de Chambre McGill Montreal Que \$28,500, P Oxorn Ottawa Ont \$2,000, Park Lane Group London England \$8,792, Penthouse Studios Montreal Que \$24,746, L Phaneuf Enterprises Montreal Que \$3,356, Press News Ltd Toronto Ont \$590,657, K H Pringsheim Hamilton Ont \$4,000, L Randolph Montreal Que \$2,000, R Roy Outremont Que \$5,000, M Schafer Scarborough Ont \$3,500, J P Sigvaldason Ottawa Ont \$8,180, J Sinclair Ottawa Ont \$6,900, Smith Carter Partners Winnipeg Man \$13,009, H Stephenson Toronto Ont \$2,500, Teleglobe Canada Montreal Que \$43,370, Theatre des Pissenlits Montreal Que \$3,280, Théâtre expérimental de Montreal Montreal Que \$54,000, Théâtre Passe Muraille Toronto Ont \$4,000, Théâtre populaire du Québec Montreal Que \$36,144, J Timmerman Ottawa Ont \$3,025, Toronto Symphony Orchestra Toronto Ont \$350,000, G Toupin Outremont Que \$4,300, Touring Office of the Canada Council Ottawa Ont \$160,162, Treasurer of the USA Washington DC USA \$33,456, Undersea Research Ltd Toronto Ont \$2,600, University of Ottawa Ottawa Ont \$7,795, Vancouver Bach Choir Vancouver BC \$3,000, J H Warren Ottawa Ont \$14,683, M Wershof Ottawa Ont \$3,000, Westerlund Emond Ltd Toronto Ont \$5,600, YMCA of Greater Vancouver Vancouver BC \$2,583.

Storage and Warehousing \$752,842—B Chamber Hunter River PEI \$10,000, Folio Creative Toronto Ont \$8,731, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$17,504 and Supply and Services Ottawa Ont \$540,442.

Hospitality \$4,369,279.

Membership Fees \$2,876.

Canadian International Development Agency

Consultant Services \$1,457,860—Alphascript Ottawa Ont \$4,775, Arthur Anderson & Co Toronto Ont \$213,852, Normand Asselin Hull Que \$5,250, Jules Audet Hull Que \$5,250, Jules Audet Hull Que \$6,375, Banfield Advertising Ottawa Ont \$6,422, Berger Associés Inc Ottawa Ont \$10,971, André Bernard & Assoc Montreal Que \$4,416, Denise Bliedau Notre Dame de Grace Que \$1,686, Léopold Bourque Ottawa Ont \$58,322, Jacques Buguicourt Dahur Senegal \$3,500, Canadian Assoc for Latin-America Toronto Ont \$40,000, Dr L A Charette St-Foy Que \$12,150, Teresa Chavez

Ottawa Ont \$3,600, Michael Chibba Ottawa Ont \$9,775, Dominique Cliff Montreal Que \$2,175, CROP Montreal Que \$7,500, Cyberna Ltd Montreal Que \$39,655, François Dallaire Old Chelsea Que \$7,800, Bernard W Darnell Burlington Ont \$2,000, Datacap Ltd Ottawa Ont \$8,550, Pan K Datta Ottawa Ont \$13,662, J B Designs Ltd Ottawa Ont \$30,184, Education ABC of Industry Toronto Ont \$19,000, Engineering Procurement Ltd Ottawa Ont \$9,600, Helen Foster Ottawa Ont \$3,600, Janet Fotheringham Ottawa Ont \$9,600, Gazda Valois & Association Montreal Que \$12,020, Government of Canada—Public Service Commission Ottawa Ont \$43,772, Supply and Services/Bureau of Management Consultants Ottawa Ont \$149,947 and Supply and Services/Audit Services Bureau Ottawa Ont \$124,816, Diane Girard Ottawa Ont \$2,218, James F Hickling Consultants Ltd Toronto Ont \$64,482, IDRC Ottawa Ont \$177,078, Institut Nord/Sud Ottawa Ont \$23,430, Inter Video Montreal Que \$42,041, Fran James Ottawa Ont \$10,966, Charles A Jeanneret (Ottawa University) Ottawa Ont \$41,133, A F Laidlaw Ottawa Ont \$22,025, Philipp A Lapp Ltd Ottawa Ont \$7,000, The Laurentian Institute Ottawa Ont \$20,229, Dorice Lessard Potvin Hull Que \$9,815, Michael A Lubbock Ottawa Ont \$5,438, Alfred Matieu Ottawa Ont \$7,800, McGill University Dr Dion Montreal Que \$45,997, James W McNutt North Bay Ont \$21,290, Dilip Mehta Toronto Ont \$2,225, W A Monaghan Ottawa Ont \$2,000, Simon Miles Toronto Ont \$2,000, Rod Overall Aylmer Que \$6,200, Freda L Paltiel Ottawa Ont \$9,370, Bala Pillay Halifax NS \$3,400, Monique Prieur Hull Que \$3,000, Radio-Canada Montreal Que \$45,000, Redna Consultants Toronto Ont \$33,930, A Richer & Associés Ottawa Ont \$14,870, Gilles Robert Montreal Que \$4,634, Enrique Romo Ottawa Ont \$4,640, Roger Roy Ottawa Ont \$14,500, Ferland Somerville & Co St Lambert Que \$49,455, Philip Stucken Ottawa Ont \$3,477, Rupert Taylor Toronto Ont \$4,300, Jean Tetreault Lotbinière Que \$18,245, University of Western Ontario London Ont and Laval Quebec Que \$40,573, Wawa Design Ottawa Ont \$5,150, J R Weir Ottawa Ont \$9,191, Ken F Wells Ottawa Ont \$11,577, Bruce Williams Ottawa Ont \$3,948, Sandra Woods Ottawa Ont \$2,600, Raymond Zins Ottawa Ont \$10,000.

Computer Service \$370,994—Automation Centre Ottawa Ont \$15,582, Compucraft Systems Ltd Ottawa Ont \$10,087, Digital Methods Ltd Ottawa Ont \$6,118, Federal Systems of Canada Ottawa Ont \$20,775, Systems Approach Ltd Ottawa Ont \$55,875, Systems Dimensions Limited Ottawa Ont \$240,597, Systemhouse Ottawa Ont \$21,960.

Office Services \$217,939—Barbara's Office Personnel Ltd Ottawa Ont \$96,434, Christina's Personnel Ottawa Ont \$3,377, DOT Personnel Services Toronto Ont \$43,573, Harrington Personnel Ottawa Ont \$3,846, Office Overload Ottawa Ont \$4,695, Personnel Pool Ottawa Ont \$42,624, Portage Personnel Hull Que \$1,197, The 500 Selection Service Ottawa Ont \$21,567.

Film and Slide Production \$190,791—Government of Canada—Canadian Government Photo Service Ottawa Ont \$73,214, National Film Board Montreal Que \$117,577.

Protection Services \$111,923—Canadian Corps of Commissioners Ottawa Ont \$111,923.

Training Courses \$79,372—Algonquin College of Applied Arts and Technology Ottawa Ont \$4,240, Berlitz School of Languages Ottawa Ont \$1,928, Gerard Caron Ecole de Langue Ottawa Ont \$2,899, Government of Canada—Public Service Commission Ottawa Ont \$43,547, Le Centre de Langues Feuille d'érable Ltée \$26,758.

Medical Services \$13,238—Government of Canada—National Health and Welfare Ottawa Ont \$13,238.

Storage of Household Effects \$7,134—Government of Canada—Supply and Services Ottawa Ont \$7,134.

EXTERNAL AFFAIRS—Concluded

Hospitality \$54,707—Carleton Towers Ottawa Ont \$5,434, Holiday Inn Ottawa Ont \$2,053, Paul Doucet (communications) Hull Que \$6,715, President Office (Mr Michel Dupuy) Hull Que \$10,933.

Miscellaneous \$22,645—International Simultaneous Translation Service Montreal Que \$3,000, University of Western Ontario London Ont \$19,645.

International Joint Commission

Consulting Services \$316,087—Government of Canada—Supply and Services Ottawa Ont \$12,309, J F MacLaren Ltd London Ont \$3,936, Province of: Ontario—Ministry of Environment Toronto Ont \$293,450; Manitoba Winnipeg Man \$3,612 and Saskatchewan Regina Sask \$2,780.

Outside Reporting Services \$7,516—Midwest Research Institute Kansas City Mo USA \$7,516.

Other Services \$2,775—Government of Canada—Public Service Commission Ottawa Ont \$2,775.

Other Business Services \$82,176—ADGA Ltd Ottawa Ont \$8,742, CBA Engineering Ltd Vancouver BC \$2,730, Government of Canada—Supply and Services Ottawa Ont \$7,806, Great Lakes Tomorrow Chicago Ill USA \$13,696, Lenore Simpson Personnel Windsor Ont \$40,884, MIS Distributing Division Windsor Ont \$5,047, Office Overload Ottawa Ont \$3,271.

Other Types of Services \$17,468.

FINANCE

FINANCIAL AND ECONOMIC POLICIES PROGRAM

Training and Educational Services \$184,045—Provincial Bank of Canada Ottawa Ont \$101,587, Canadian Institute of Chartered Accountants—Tax Course Toronto Ont \$2,800, M A Cohen Mass USA \$18,583, H A Djahanbin Ottawa Ont \$3,252, Government of Canada—Public Service Commission Ottawa Ont \$27,378, J H Lunn Ltd Edinburgh Scotland \$2,525, A E Thompson Ottawa Ont \$3,248.

Computer Services \$1,231,941—Alphatex Ltd Ottawa Ont \$14,068, Canada Systems Group Mississauga Ont \$287,697, Computel Systems Ltd Ottawa Ont \$97,277, Conference Board Canada Ottawa Ont \$203,157, Data Crown Ltd Willowdale Ont \$23,784, Data Resources Inc Lexington Mass USA \$95,912, Federal Systems Canada Ottawa Ont \$30,897, IBM Canada Ltd Don Mills Ont \$38,773, Information Science Industries Ottawa Ont \$58,254, Systems Approach Ltd Ottawa Ont \$11,864, Systems Dimensions Ltd Ottawa Ont \$72,737, I P Sharpe Associates Ltd Ottawa Ont \$170,839, SMA (Société de Mathématiques Appliquées) Ltd Montreal Que \$15,153, Paterson Cook Ltd Vancouver BC \$11,116.

Management Consulting and Contract Research \$835,101—C Aitken Ottawa Ont \$7,200, D A Arbuckle Ottawa Ont \$5,043, BIRO Inc Quebec Que \$121,318, Y Balcer Ottawa Ont \$8,775, L Cadieux Hull Que \$13,545, B Carty Ottawa Ont \$19,525, N K Choudry Willowdale Ont \$3,500, Clarkson Gordon & Co Toronto Ont \$49,054, Constat Consulting Services Ottawa Ont \$31,459, Coopers and Lybrand Toronto Ont \$30,938, G Coulombe Montreal Que

\$19,727, G E Cronkwright Toronto Ont \$9,600, M Cullity Downsview Ont \$4,800, R J Dart Toronto Ont \$6,800, Data Logic Canada Ottawa Ont \$4,763, R Dauphin Sherbrooke Que \$6,000, DCH Consultants Inc Ottawa Ont \$5,000, G Desmarais Hull Que \$5,880, A B Drache Ottawa Ont \$4,550, Federal Systems of Canada Ottawa Ont \$46,310, Goodman & Carr Toronto Ont \$6,956, Government of Canada—Supply and Services Ottawa Ont \$99,743 and Statistics Canada Ottawa Ont \$15,593, D P Hayhurst Ottawa Ont \$5,375, Informetrica Ltd Ottawa Ont \$5,239, W R Lawlor Toronto Ont \$23,300, F H Leacy Ottawa Ont \$3,750, J Martin Toronto Ont \$7,500, Paterson Cook Ltd Vancouver BC \$68,193, I Perreault Montreal Que \$33,780, I Pressman Ottawa Ont \$25,800, C L Read Manotick Ont \$8,000, I P Sharpe Associates Ltd Toronto Ont \$58,411, Société Gamma Inc Ottawa Ont \$5,880, E H Smith Ottawa Ont \$15,000, K Thompson Vancouver BC \$8,775, Torry Torry Deslauriers Toronto Ont \$5,839, N A Rost Van Tonningen Mountain Ont \$20,160, J Westdale Ottawa Ont \$3,708.

Printing and Photographic Services \$355,314—Campbell Computerized Ottawa Ont \$4,248, Government of Canada—Public Archives Ottawa Ont \$5,204 and Supply and Services Ottawa Ont \$340,106.

Hospitality \$12,378—Parliamentary Restaurant Ottawa Ont \$3,430.

Membership \$12,874—Institute for Policy Analysis Toronto Ont \$11,000.

Registration Fees—Conferences \$13,231—Conference Board of Canada Ottawa Ont \$2,852.

Protective Services \$105,915—Canadian Corps of Commissioners Ottawa Ont \$95,004, Dominion Electric Protection Ottawa Ont \$10,833.

Health Services \$23,910—Government of Canada—National Health and Welfare Ottawa Ont \$23,910.

Clerical and Stenographic Services \$570,896—Barbara Office Personnel Ottawa Ont \$3,096, Kelly Girl Service of Canada Toronto Ont \$29,486, Personnel Pool Ottawa Ont \$380,818, Manpower Temporary Services Ottawa Ont \$5,361, Miss 500 Ottawa Ont \$95,446, Technical Overload Ottawa Ont \$51,100, Victor Canada Ltd Ottawa Ont \$4,271.

Passport Services \$1,092.

Other Business Services \$1,128,205—Canwest Conference Services Vancouver BC \$13,415, Government of Canada—Finance (TAP) Ottawa Ont \$47,358, National Revenue Ottawa Ont \$2,682 and Statistics Canada Ottawa Ont \$7,368 and Supply and Services Ottawa Ont \$89,799, Payment of Services to Provinces under the Canada Student Loans Act \$960,373.

Audit Services \$6,228—Government of Canada—Supply and Services Ottawa Ont \$6,228.

ANTI-DUMPING TRIBUNAL PROGRAM

Legal Services \$4,637—James L Shields Ottawa Ont \$4,637.

Training and Educational Services \$525.

Consultants and Contracts Research \$20,647—Roy D Beamish Ottawa Ont \$3,825, Soloway Wright Houston Greenberg O'Grady & Morin Ottawa Ont \$2,822, Wood Gordon and Co Ottawa Ont \$14,000.

Clerical and Stenographic Services \$39,794—Personnel Pool Ottawa Ont \$32,287, Kelly Girl Service Canada Ltd Toronto Ont \$2,628.

FINANCE—Continued

Printing and Photographic Services \$8,819—Government of Canada—Supply and Services Ottawa Ont \$8,421.

Hospitality \$2,208—G R Davignon Ottawa Ont \$2,172.

Membership \$295.

Conference Registration Fees \$150.

Other Business Services \$1,624.

Anti-Inflation Board

Computer and EDP Services \$1,657,650—Computel Systems Ltd Ottawa Ont \$1,257,718, Conference Board in Canada Ottawa Ont \$4,855, Data Cap Ltd Ottawa Ont \$45,837, Data Logic Ltd Ottawa Ont \$83,606, Data Resources Inc Lexington Mass USA \$2,545, Government of Canada—Energy, Mines and Resources Ottawa Ont \$9,162, Informeteca Ltd Ottawa Ont \$3,000, I P Sharp and Associates Toronto Ont \$40,911, S M A Inc Montreal Que \$5,555, Systemhouse Ottawa Ont \$116,603, Systems Dimensions Limited Ottawa Ont \$88,348.

Contract and Consultant Services \$2,302,276—C Adams Ottawa Ont \$11,495, P Adams Toronto Ont \$2,596, A Lewinson Corp Ottawa Ont \$16,500, N Anderson Vanier Ont \$21,077, K Atkinson Ottawa Ont \$17,997, D Auld Guelph Ont \$3,199, Bailey and Rose Ltd Toronto Ont \$37,860, A Bard Pointe Gatineau Que \$4,364, E Barks Ottawa Ont \$21,530, E Barrett Ottawa Ont \$16,380, L Beebe Ottawa Ont \$2,193, L A Beilby Kemptville Ont \$8,479, S Bernolak Ottawa Ont \$9,620, W C Black Ottawa Ont \$3,297, C Bordeleau Ottawa Ont \$5,929, M Boucher Ottawa Ont \$2,250, R Bouwman Vancouver BC \$2,000, Broadwith Hughes & Assoc Ltd Guelph Ont \$24,960, K Brousseau Ottawa Ont \$13,530, Byward Consultants Rockcliffe Park Ont \$15,750, B Caldwell Halifax NS \$2,121, Canadian Economics Services Ltd Ottawa Ont \$3,807, D Catterson Ottawa Ont \$13,296, Centre de Recherche en Développement Économique Montreal Que \$4,000, D Chandler Ottawa Ont \$13,152, S Charette Ottawa Ont \$9,144, Charles Ambler & Associates Mississauga Ont \$5,504, M Chettle Richmond BC \$2,987, E Chow Ottawa Ont \$11,677, Communications Design Inc Toronto Ont \$37,742, Conference Board in Canada Ottawa Ont \$5,000, Coopers & Lybrand Toronto Ont \$5,830, M Couture Hull Que \$4,039, C A Cummings Spencerville Ont \$2,420, I Curtin Ottawa Ont \$3,849, P Davis Pointe Claire Que \$31,335, M Deacy Ottawa Ont \$15,680, R Deans Ottawa Ont \$21,540, P Digner Ottawa Ont \$4,621, J Donovan Kanata Ont \$14,266, Etsia Engineering Ottawa Ont \$29,700, F Faltchier Ottawa Ont \$20,757, G Fenton Ottawa Ont \$11,270, J Foster Guelph Ont \$8,960, S Foster Ottawa Ont \$7,437, G Gagné Ottawa Ont \$15,368, B Gagnon Gatineau Que \$21,700, J Galarneau Hull Que \$11,991, Gerard Caron School of Languages Hull Que \$10,920, J Gervais Ottawa Ont \$2,865, J Gouin Hull Que \$9,810, Government of Canada—Justice Ottawa Ont \$23,100, Supply and Services/Audit Services Bureau Ottawa Ont \$391,590 and Supply and Services/Material Management Ottawa Ont \$87,802, J Grant Westmount Que \$6,480, M Grashuk Edmonton Alta \$4,486, J Hague Toronto Ont \$2,851, C Hardy Toronto Ont \$24,392, Y Harvey Ottawa Ont \$2,852, H Helleman Ottawa Ont \$7,440, S Landle Ottawa Ont \$22,300, E Horton Toronto Ont \$3,578, C Hylton Ottawa Ont \$20,267, Informeteca Ltd Ottawa Ont \$14,000, James A Smith & Associates Toronto Ont \$2,800, K Johnson Regina Sask \$4,514, John Swift & Assoc Kanata Ont \$21,826, A Kelly Saint John NB \$4,509, P Ketchum Ottawa Ont \$7,153, K G D Communications Montreal Que \$8,799, K Kinross Hazeldean Ont \$19,360, K Kannemann Ottawa Ont \$26,128, K M S Enterprises Ottawa Ont \$4,950, L Lacroix Ottawa Ont \$3,048, S Leah Ottawa Ont \$4,662, K MacMillan Manotick Ont \$13,920, Malwood & Associates Dunrobin Ont \$20,466, P

Manga Ottawa Ont \$2,000, E McCormick Winnipeg Man \$3,313, M McGroarty Ottawa Ont \$6,375, S McIntyre Toronto Ont \$13,565, R Mendola Ottawa Ont \$12,178, Microtime Inc Ottawa Ont \$26,320, L Montgomery Ottawa Ont \$2,075, M Moskau Ottawa Ont \$2,025, M R Thompson Facilities Mgt Ottawa Ont \$28,405, S Nesbitt Hull Que \$4,785, A Ogilvie Ottawa Ont \$35,074, H Oliver Ottawa Ont \$22,644, R Overall Aylmer Que \$2,652, H Padovani Ottawa Ont \$24,035, M Parry Kirkland Que \$31,176, Peat Marwick Mitchell & Co Ottawa Ont \$16,533, J Rankin Ottawa Ont \$5,080, Ray W Monnot & Co Ltd Ottawa Ont \$34,691, Reedsco Inc Westmount Que \$12,035, C Renault Halifax NS \$2,856, R K House & Associates Ltd Mississauga Ont \$10,986, J Ross Vancouver BC \$28,809, K Scott Ottawa Ont \$8,985, M Shaw Stittsville Ont \$12,557, S Simpkin Ottawa Ont \$2,050, J Slanisky Ottawa Ont \$9,628, V Smallwood Charlottetown PEI \$4,381, B Smeenk Ottawa Ont \$2,850, Société Arden Inc Ottawa Ont \$24,740, S P A M (Montreal) Laval Que \$9,005, C Sponagle Ottawa Ont \$8,211, B Stefansson Winnipeg Man \$3,560, H F Stevenson Consultants Toronto Ont \$59,473, J Storey Winnipeg Man \$5,116, M Strongitharm Woodlawn Ont \$4,588, Systems and Software Consultants Ottawa Ont \$45,906, Team Approach Limited Ottawa Ont \$52,920, G Thomson Ottawa Ont \$16,440, Touche Ross & Co Ottawa Ont \$130,489, J Walmsley Ottawa Ont \$43,632, T Webster Ottawa Ont \$14,043, L Wharton Ottawa Ont \$7,504, G White Ottawa Ont \$27,169, R Whitworth Ottawa Ont \$4,810, D Worthington Halifax NS \$10,073, I Young Ottawa Ont \$19,506.

Executive Interchange Program \$1,140,095—Air Canada Winnipeg Man \$3,104, Asbestos Corp Ltd Montreal Que \$48,161, Bank of Canada Ottawa Ont \$30,345, Bank of Montreal Montreal Que \$42,957, Bell Canada Ottawa Ont \$34,821, Canada Wire & Cable Ltd Toronto Ont \$29,803, Canadian General Electric Co Ltd Toronto Ont \$42,735, Canadian Telephone Employees Association Toronto Ont \$39,533, C P Air Vancouver BC \$24,584, Dominion Bridge Co Montreal Que \$23,604, Dupont of Canada Ltd Montreal Que \$190,763, General Foods Ltd Toronto Ont \$3,261, General Mills Canada Ltd Rexdale Ont \$33,333, Hydro Electric Commission of Brampton Brampton Ont \$17,510, I B M Canada Ltd Don Mills Ont \$51,528, Imperial Oil Ltd Don Mills Ont \$242,318, Inco Toronto Ont \$39,007, Northern Telecom Ltd Montreal Que \$30,001, Ontario Ministry of Education Toronto Ont \$10,605, Proctor and Gamble of Canada Ltd Toronto Ont \$5,437, R C A Ltd Ste Anne de Bellevue Que \$34,791, Robert Simpson Ltd Toronto Ont \$29,800, Royal Bank of Canada Montreal Que \$50,124, Steinbergs Ltd Montreal Que \$32,999, Thorne-Riddell & Co Ottawa Ont \$2,916, Toronto-Dominion Bank Ottawa Ont \$34,542, Winspear Higgins Stevenson & Co Toronto Ont \$9,500.

Hospitality \$2,574.

Protection Services \$122,278—Canadian Corps of Commissioners Ottawa Ont \$102,879, National Protective Service Ottawa Ont \$18,546.

Secretarial and Office Services \$92,723—Barbara's Office Personnel Ottawa Ont \$15,020, Christina Personnel Ottawa Ont \$3,151, Harrington Personnel Ottawa Ont \$6,048, Personnel Pool Ottawa Ont \$65,873.

Training Courses Seminars \$67,078—Government of Canada—Public Service Commission Ottawa Ont \$13,033, Gerard Caron School of Languages Hull Que \$36,276.

Management Consultants \$11,287—Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$11,287.

Contract Research \$128,547—J F Chant Ottawa Ont \$2,300, D H Maister Vancouver BC \$4,322, Meat Industry Research Services Ltd Guelph Ont \$14,503, R K House & Associates Mississauga Ont

FINANCE—Continued

\$3,060, University of: Guelph Guelph Ont \$14,460; Montreal Montreal Que \$3,995; Quebec Quebec Que \$10,293 and Toronto Toronto Ont \$62,474, D Wilton Guelph Ont \$7,459.

Other Business Services \$102,567—Arden Baker Ottawa Ont \$5,702, Conference Board in Canada Ottawa Ont \$5,000, Government of Canada—Canadian Government Expositions Centre Ottawa Ont \$4,831; Public Archives Ottawa Ont \$3,794; Public Service Commission Ottawa Ont \$3,315 and Supply and Services/Printing Operations Ottawa Ont \$67,522, Planned Graphics Ltd Ottawa Ont \$2,240.

Service Charges \$48,045—Government of Canada—Supply and Services Ottawa Ont \$48,045.

Membership Fees \$4,167—Institute for Policy Analysis Toronto Ont \$4,083.

Auditor General

Accounting and Consulting Services \$6,969,951—ABT Associates Research of Canada Ltd Ottawa Ont \$3,300, Lorne Almack Toronto Ont \$7,164, Aluminum Co of Canada Montreal Que \$9,875, Stephen Andrew Toronto Ont \$4,516, Aristocrat Apartments Ottawa Ont \$4,800, Arthur Andersen & Co Ottawa Ont \$109,110 and Toronto Ont \$222,818, J S Bancroft Ottawa Ont \$27,000, Brian Keating Toronto Ont \$5,677, Michel Bedard Quebec Que \$4,662, K G Belbeck Toronto Ont \$5,047, T H Bennett Quebec Que \$7,625, Ronald Blofield Toronto Ont \$2,981, R E Boston Perth Ont \$42,225, Boston Gilbert Henry & Assoc Toronto Ont \$5,670, Bouris Wilson Scott & Proctor Ottawa Ont \$22,395, W A Bradshaw Toronto Ont \$2,113, Guy Breton Quebec Que \$3,471, D A Brown Calgary Alta \$7,712, Built Environment Coordinators Ltd Toronto Ont \$7,500, J E Callum Toronto Ont \$2,176, Colin Campbell Montreal Que \$2,126, Campbell Sharp Nash & Field Ottawa Ont \$36,402; Toronto Ont \$58,093; Winnipeg Man \$5,702 and Vancouver BC \$2,892, Carriere Lariviere Marcil L'Heureux & Cie Ottawa Ont \$24,345, Cartier Towers Apartment Hotel Ottawa Ont \$60,202, Clarkson Gordon & Co Ottawa Ont \$631,336 and Toronto Ont \$8,002, G L Cockhill Beaconsfield Que \$6,089, G L Cockhill & Assoc Ottawa Ont \$47,880, S Codrington Montreal Que \$2,736, Coopers & Lybrand Quebec Que \$23,057; Montreal Que \$56,775; Ottawa Ont \$444,792; Toronto Ont \$20,451; Calgary Alta \$29,204; Edmonton Alta \$30,137 and Vancouver BC \$31,936, R Cournoyer St Lambert Que \$11,466, Currie Coopers & Lybrand Montreal Que \$86,065, Norman R Davis Beaconsfield Que \$59,497, T C Dawson Ottawa Ont \$3,733, Deloitte Haskins & Sells Toronto Ont \$28,178, Leo Demesmaker Ottawa Ont \$4,429, Leo Demesmaker & Associates Ottawa Ont \$3,900, Pierre Denault Quebec Que \$2,724, Paul Derksen Toronto Ont \$3,428, Thérèse Desjardins Ottawa Ont \$2,229, H R Doane & Co St John's Nfld \$14,683, C R Docherty Montreal Que \$2,369, Larry Duff Montreal Que \$4,031, Duff Maguire Ltd Ottawa Ont \$16,065, Ernst & Ernst Ottawa Ont \$175,256, Don Farmer Toronto Ont \$7,692, Don Ference Vancouver BC \$6,725, M Follett Toronto Ont \$3,814, Philip Fontaine Toronto Ont \$15,122, A S Foreman Montreal Que \$3,460, Robert Forsyth Toronto Ont \$4,900, Fuller Jenks Landau Montreal Que \$105,760, Gardner McDonald & Co Vancouver BC \$39,500, C F Gilhooly Ottawa Ont \$7,263, Christopher Green Toronto Ont \$2,188, Grieve Whytie Partners Ltd Toronto Ont \$5,523, J O Haapala Toronto Ont \$2,169, Erik Haites Montreal Que \$23,570, F M Harle Ottawa Ont \$30,492, T Earl Hawkins & Assoc Montreal Que \$7,875, Ray Healey Toronto Ont \$3,734, Hickling Johnson Ltd Toronto Ont \$34,583, Gerald Hillis Toronto Ont \$2,426, Hillis & Partners Management Consultants Ltd Toronto Ont \$14,310, Terry Hodgins Vancouver BC \$6,089, E D Huffman Ottawa Ont \$3,129, Informetrica Ltd Ottawa Ont \$21,526, Peter Johnson Ottawa Ont \$3,784, David T Jones Toronto Ont \$38,470, David T Jones & Associates Ltd Toronto Ont \$30,350, F W Judge Toronto Ont \$8,851, F W Judge & Associates Ltd Toronto Ont \$15,823,

Judge Finch & Associates Ltd Toronto Ont \$22,028, Sandra Kalef Calgary Alta \$3,900, Peter Kemball Ottawa Ont \$16,156, John Kirkpatrick Ottawa Ont \$3,572, Lanco Management Ltd Montreal Que \$27,000, Michael Lanphier Toronto Ont \$2,807, Ronald Lanthier Montreal Que \$3,087, J J Gary Lee Toronto Ont \$5,436, Sydney Lyman Montreal Que \$5,959, MPI Management Planning Institute Inc Toronto Ont \$69,150, Fraser MacDougall Ottawa Ont \$7,170, MacGillivray Associates Ltd Montreal Que \$199,628, Gilles Marleau Montreal Que \$6,521, Michel Masson Montreal Que \$10,918, Mathtech Inc Princeton NJ USA \$5,979, William Matthews Toronto Ont \$10,945, McCulloch & McCulloch Edmonton Alta \$6,993, Daniel McDonald Burnaby BC \$3,651, John McKay & Associates Ottawa Ont \$59,520, Barry McKinley Vancouver BC \$4,621, Donald G McLaren Toronto Ont \$3,789, P E Membrey Westmount Que \$18,332, Mercure Beliveau & Associés Quebec Que \$23,550 and Montreal Que \$37,830, Richard Morochove Toronto Ont \$2,191, George Mowbray Toronto Ont \$10,015, Peter Newdick Toronto Ont \$10,125, Normandin Seguin & Associés Montreal Que \$9,165 and Ottawa Ont \$119,823, Peat Marwick Mitchell & Co Ottawa Ont \$400,968, Peat Marwick & Partners Ottawa Ont \$107,100 and Toronto Ont \$147,157, Price Waterhouse & Co Montreal Que \$3,463 and Ottawa Ont \$511,177, Program Planning Consultants Inc Ottawa Ont \$39,380, Christine Purden Associates Ltd Toronto Ont \$5,646, André R C Rancourt Ottawa Ont \$4,032, Rasilis Ltd Toronto Ont \$14,750, Raymond Chabot Martin Paré & Associés Montreal Que \$85,190, Robert Riendeau Montreal Que \$2,994, Ronald B Robinson Toronto Ont \$5,911, Ruben J Rosen Toronto Ont \$9,001, Paul Rubinyi Montreal Que \$3,850, Leonard Rutman Ottawa Ont \$7,784, Samson Belair & Associés Montreal Que \$25,500, Séguin Préfontaine Patenaude & Co Ottawa Ont \$9,875, Collin J Shimmmin Toronto Ont \$2,242, Sores Inc Montreal Que \$67,052, Stevenson & Kellogg Ltd Toronto Ont \$448,374, Government of Canada—National Arts Centre Ottawa Ont \$17,224 and Supply and Services Ottawa Ont \$197,537, Systems Approach Ltd Ottawa Ont \$18,018, Brian J Thompson Toronto Ont \$8,444, Thorne Riddell & Co Ottawa Ont \$153,402; Toronto Ont \$88,899; Winnipeg Man \$9,479 and Edmonton Alta \$3,800, Touche Ross & Co Montreal Que \$60,727; Ottawa Ont \$13,167; Toronto Ont \$296,533 and Vancouver BC \$32,917, Traductions Murielle Arsenault Ltée Montreal Que \$3,300, John Trainor Toronto Ont \$2,115, University of: Ottawa Ottawa Ont \$38,000 and Alberta Edmonton Alta \$14,438, Derek Walker Ottawa Ont \$3,519, G H Ward & Partners Ottawa Ont \$61,864, Paul R Weiss Toronto Ont \$2,070, Donald Whamond Oakville Ont \$41,446, Stanley J Whitehead Toronto Ont \$9,335, Winspear Higgins Stevenson & Co Ottawa Ont \$20,277, Woods Gordon & Co Toronto Ont \$192,196.

Temporary Office Services \$490,445—Business Aid Inc Ottawa Ont \$3,548, DOT Personnel Services Montreal Que \$3,603, Harrington Personnel Ottawa Ont \$63,029, Kelly Girl Service of Canada Ltd Toronto Ont \$32,287, Office Overload Inc Ottawa Ont \$210,039 and Winnipeg Man \$5,285, Personnel Pool Ottawa Ont \$97,724, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$39,095, Technical Overload Ottawa Ont \$14,855, Total Employment Services Toronto Ont \$7,774, Victor (Canada) Ltd Cambridge Ont \$9,839.

Legal and Other Professional Services \$209,850—Borden & Elliot Toronto Ont \$27,666, Clarkson Gordon & Co Ottawa Ont \$33,642, McClelland & Stewart Ltd Toronto Ont 15,000, Government of Canada—Public Service Commission Ottawa Ont \$70,262 and Supply and Services Ottawa Ont \$43,647.

Course Fees \$60,563—Berlitz School of Languages Ottawa Ont \$14,364, IBM Canada Ltd Don Mills Ont \$2,717, Government of Canada—Public Service Commission Ottawa Ont \$29,585.

Other Fees and Services \$51,291—Canadian Corps of Commissioners Ottawa Ont \$10,919, Clarkson Gordon & Co Ottawa Ont

FINANCE—Concluded

\$3,292, Order of Chartered Accountants of Quebec Montreal Que \$2,540.

Data Processing Services \$17,995—Government of Canada—Transport Ottawa Ont \$9,693.

Tuition Fees \$17,693.

Health Services \$4,032—Government of Canada—National Health and Welfare Ottawa Ont \$4,032.

Insurance

Data Processing \$163,221—Alphatext Systems Ltd Ottawa Ont \$55,050, IBM Canada Ltd Ottawa Ont \$45,861, I P Sharp Assoc Ltd Toronto Ont \$50,298. Data Encoding Ottawa Ont \$11,739.

Stenographic Services \$5,405—Action Personnel Ottawa Ont \$5,270

Training and Educational Services \$9,893—Government of Canada—Public Service Commission Ottawa Ont \$6,045.

Photocomposition Services \$43,507—Government of Canada—Supply and Services Ottawa Ont \$43,507.

Health Services \$2,102—Government of Canada—National Health and Welfare Ottawa Ont \$2,102.

Microfilming Services \$6,515—Government of Canada—Public Archives Ottawa Ont \$6,515.

Other Types of Services \$7,803.

Tariff Board

Other Business Services \$32,586—Coopers & Lybrand Ottawa Ont \$3,000, Government of Canada—Statistics Canada Ottawa Ont \$6,800, George R Grant Elmvale Ont \$13,125, Information Secretariat Ltd Ottawa Ont \$2,220, Office Overload Ottawa Ont \$2,942, Soloway Wright Houston Greenberg O'Grady Morin Ottawa Ont \$4,499.

Other Types of Services \$3,257.

**GOVERNOR GENERAL AND
LIEUTENANT-GOVERNORS**

Laundry Services \$12,148—Lyle Blackwell Ltd Ottawa Ont \$4,291, Capital Commercial Laundry Ottawa Ont \$4,103, Hillary's Cleaners Ottawa Ont \$3,430.

Other Business Services \$50,050—Capital Region Hospitality Service Ottawa Ont \$3,126, Government of Canada—Supply and Services Ottawa Ont \$11,763, Impressario Canada Toronto Ont \$6,049, Jacques Monet Ottawa Ont \$4,000, Office Overload Ottawa Ont \$12,640.

Photographic Services \$8,775—Bedford Studio Inc Ottawa Ont \$2,168, John Evans Ottawa Ont \$2,376, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,559.

Other Types of Services \$1,923.

**INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT****ADMINISTRATION PROGRAM**

Accounting Services \$135,409—Government of Canada—Supply and Services Ottawa Ont \$121,100, Systems Dimensions Limited Ottawa Ont \$12,522.

Health and Welfare Services \$60,977—Government of Canada—National Health and Welfare Ottawa Ont \$60,977.

Protection Services \$58,889—Canadian Corps of Commissionaires Ottawa Ont \$58,889.

Other Business Services \$946,313—Action Personnel Ottawa Ont \$16,490, G Allan Ottawa Ont \$18,750, Alphatext Limited Ottawa Ont \$88,940, Armchair Games Limited Ottawa Ont \$19,355, Barbara's Office Personnel Ottawa Ont \$4,695, Both Belle Robb Limited Montreal Que \$38,378, F Bouchard Touraine Que \$18,850, B Bourke Kingston Ont \$9,450, W M Cameron Ottawa Ont \$4,725, Capital Cities Consultants Toronto Ont \$24,420, G Chammah Village St Laurent Que \$8,697, S Cole Ottawa Ont \$2,535, J Corriveau & Associés Inc Montreal Que \$6,250, Data Crown Limited Ottawa Ont \$24,378, D A Davidson Ottawa Ont \$10,212, J T Donald Consultants Limited Scarborough Ont \$3,024, L Douse Ottawa Ont \$3,600, E A C Amy and Sons Limited Ottawa Ont \$7,764, R A Gaigg Ottawa Ont \$3,763, P Gerrard Ottawa Ont \$2,450, Government of Canada—National Library Ottawa Ont \$4,320, Public Service Commission Ottawa Ont \$5,850 and Supply and Services Ottawa Ont \$46,239, A M Hanley Ottawa Ont \$9,828, Harrington Personnel Ottawa Ont \$26,707, P W Harris Ottawa Ont \$6,600, B Hawley Ottawa Ont \$6,634, G Hinge Vanier Ont \$6,738, P Jackson Brossard Que \$5,750, H Jeletzky Ottawa Ont \$7,250, W S Johnson Ottawa Ont \$2,490, R Jorgensen Associates of Canada Limited Toronto Ont \$12,648 J R L Consultants Orleans Ont \$2,000, Kelly Girl Service of Canada Limited Toronto Ont \$4,612, Kenting Earth Sciences Limited Ottawa Ont \$3,381, Ksan Indian Village and Museum Hazelton BC \$4,200, M Laforest Ottawa Ont \$5,160, S Lamothe Hull Que \$4,229, Management Renewal Limited Ottawa Ont \$2,053, Management Video Publications Limited Toronto Ont \$3,000, Marek Photographic Studio Ottawa Ont \$3,400, Memophone Limited Ottawa Ont \$2,637, Miss Hall's Personnel Service Ottawa Ont \$19,627, Miss Stacey Ottawa Ont \$38,888, J Murray Ottawa Ont \$2,000, Murray Van Dernoot and Associates Limited Ottawa Ont \$12,500, Nesco Consulting Limited Edmonton Alta \$4,500, D Nethercott Ottawa Ont \$7,000, Office Overload Ottawa Ont \$39,592, C Orton Ottawa Ont \$2,400, Personnel Pool Ottawa Ont \$27,377, Potentia Consultant Limited Ottawa Ont \$5,625, Quasar Systems Limited Ottawa Ont \$4,312, J L Richards and Associates Limited Ottawa Ont \$11,947, J G Siegrist Ottawa Ont \$5,220, S L Smith Ottawa Ont \$8,710, Systems Dimensions Limited Ottawa Ont \$101,727, Systemhouse Limited Ottawa Ont \$54,151, E Szakowski Ottawa Ont \$3,600, B Talbot Ottawa Ont \$6,255, Technical Overload Ottawa Ont \$2,864, The 500 Selection Services (Ottawa) Limited Ottawa Ont \$24,568, The Job Farm Ottawa Ont \$2,427, Total Employment Service Toronto Ont \$7,289, Training Strategies Canada Limited Toronto Ont \$2,400, M Valiquet Ottawa Ont \$3,325, H T Vergette Ottawa Ont \$18,295.

Training of Public Servants \$132,645—Government of Canada—Public Service Commission Ottawa Ont \$58,954, Maple Leaf Language Centre Ltd Ottawa Ont \$33,066, University of Alberta Edmonton Alta \$3,150.

Other Types of Services \$2,318.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

INDIAN AND ESKIMO AFFAIRS PROGRAM

Accounting Services \$76,376—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$69,576 and Veterans Affairs Ottawa Ont \$6,800.

Data Processing Service \$250,873—Alphatext Ottawa Ont \$4,455, Canada Systems Group Mississauga Ont \$2,482, Data Processing Services Winnipeg Man \$2,278, Saskatchewan Trustees Association Regina Sask \$3,780, Systems Dimensions Limited Ottawa Ont \$196,761.

Education, Elementary, Secondary and Special \$73,963,392—Admin Family Child Welfare Halifax NS \$3,013, Accélération Personnel Quebec Que \$6,464, E Ahenakew Prince Albert Sask \$4,450; Air Canada Ottawa Ont \$2,001, Alberta School for the Deaf Edmonton Alta \$10,400, Alberta Vista High School Regina Sask \$4,270, Allanwater District School Area Board Thunder Bay Ont \$12,600, Allanwater Public School Thunder Bay Ont \$3,150, Daniel Anderson Fairford Man \$2,762, Arcola School Unit #10 Arcola Sask \$170,820, Armstrong Public School Armstrong Ont \$4,915, Assumption School Powell River BC \$33,187, Atlantic Institute of Education Halifax NS \$2,509, Atlantic Provinces Resources Centre for the Hearing Handicapped Amherst NS \$22,711, Arden Public School Arden Ont \$23,790, Balcarres Consolidated Balcarres Sask \$207,943, Banff School of Advanced Management Banff Alta \$2,650, Batchewan & Administration Batchewan Ont \$3,386, Rollin Beaudoin et Associés Montreal Que \$30,450, P Belemare Vancouver BC \$3,450, Benoit et Associés Candiac Que \$4,195, Bicnell Separate School #1 Paywa Ont \$20,997, Biggar School Unit Biggar Sask \$93,317, M B Bird Prince Albert Sask \$3,788, Reginald Blackbird Selkirk Man \$2,155, Jacqueline Blacksmith Cross Lake Man \$11,800, Blaine Lake School Unit Blaine Lake Sask \$338,000, H Blair Merriitt BC \$2,799, Bléau Duperré Giguère Quebec Que \$4,000, Board of Education: Brant County Brantford Ont \$148,470; Calgary Alta \$62,767, Central Algoma Richards Landing Ont \$33,708; Chapeau Chapeau Ont \$80,070; Espanola Espanola Ont \$48,442; Geraldton Ont \$126,174; Haldimand Cayuga Ont \$783,595; Hamilton Ont \$10,599; Kapuskasing Ont \$9,562; Kenora Ont \$141,958; Kent County Chatham Ont \$585,112; Kirkland Lake Ont \$9,147; Lakefield Ont \$2,850; Lakehead Thunder Bay Ont \$78,369; Lakehead RC Thunder Bay Ont \$65,153; Lakehead Superior Schreiber Ont \$46,534; Lambton County Sarnia Ont \$569,569; London Ont \$298,781; Manitoulin Little Current Ont \$518,736; Michipicoten Wawa Ont \$5,175; Middlesex County Hyde Park Ont \$181,191; Nipigon Red Rock Ont \$23,172; Nipissing North Bay Ont \$146,944; Norfolk Simcoe Ont \$8,716; North Battleford Sask \$4,200; Ottawa Ont \$15,257; Perth County Stratford Ont \$3,260; Peterborough Ont \$160,764; Prince Albert Sask \$55,093; Red Lake Ont \$24,183; SS #1 Kilkeny MacDiarmid Ont \$102,459; Saskatoon Sask \$96,383; Sault Ste Marie Ont \$13,507; Savant Lake Ont \$17,462; Separate School Saskatoon Sask \$3,687; Stormont Dundas Glenagry Cornwall Ont \$716,783; Sudbury Ont \$37,007; Sydney NS \$25,793; Timiskaming Timmins Ont \$2,984; Timminons Ont \$56,160; Toronto Ont \$8,039; Waterloo County Kitchener Ont \$2,949 and West Parry Sound Ont \$280,177; Boarderline School Unit Rock Glen Sask \$20,160, Bonnyville Regional School District #4 Bonnyville Alta \$32,775, Bonnyville School Division #46 Bonnyville Alta \$14,320, Bonnyville School District #2665 Bonnyville Alta \$22,056, Germain Bouchard Roberval Que \$5,955, Marcel Bouchard Quebec Que \$10,702, M Bouchat Montreal Que \$5,007, Briercrest Bible Institute Briercrest Sask \$4,246, Broadview School Unit 1 Broadview Sask \$170,968, Bruce County Board Chesley Ont \$299,709, Bruce Grey County Board Hanover Ont \$20,339, J Bullfrog Fort George BC \$11,830, F Burrill Vancouver BC \$8,287, Calgary Separate School Board Calgary Alta \$198,825, Richard Cameron Morden Man \$4,068, Canadian Executive Service Overseas Montreal Que \$59,459, Canadian International Paper Co La Tuque Que \$3,694, Canadian National Quebec Que \$3,283, Canadian Pacific Air Ottawa Ont

\$2,380, Cantin Laflamme Quebec Que \$8,670, Cape Breton Business College Sydney NS \$7,700, Carcross Community Centre Carcross YT \$17,705, Cardston School Division #2 Cardston Alta \$1,066,803, Cashier Alberta Advanced Education Edmonton Alta \$2,685, Denis Cauchon Quebec Que \$2,499, Centre des services sociaux: de la Cote Nord Hauterive Que \$165,962; Nord Ouest Québécois Amos Que \$355,661; Gaspésie Gaspé Que \$73,276; Gaspésie Îles de la Madeleine \$163,684; Laurentides Lanaudieres St Jerome Que \$25,980; de Quebec Quebec Que \$11,267; Saguenay Chicoutimi Que \$16,677; Saguenay Lac St Jean Chicoutimi Que \$75,997 and Ville Marie Montreal Que \$4,167, C Chanalguay Meadow Lake Sask \$2,809, Chancery Office Kamloops BC \$3,000; Brian Chudy Saskatoon Sask \$2,600, Colchester East Hants School Board Truro NS \$216,744, Cochrane Board of Education Cochrane Ont \$7,608, Cochrane High Regina Sask \$5,413, Cold Lake RCSSD 64 Cold Lake Alta \$70,716, College: Alberta Edmonton Alta \$2,160; Ashbury Ottawa Ont \$3,406; Bart 1975 Quebec Que \$2,940; George Brown Toronto Ont \$4,363; Camosun Nanaimo BC \$3,620; Cariboo Kamloops BC \$2,704; Grandin Grande Prairie Alta \$2,862; Grant MacEwan Community Edmonton Alta \$6,810; Greenville Christian Brockville Ont \$2,863; Keewatin Community The Pas Man \$2,531; Kingsway Oshawa Ont \$4,988; Lethbridge Alta \$8,608; Malaspina Nanaimo BC \$2,345; Maskewiches Cultural Hobbema Alta \$7,650; Miss Murphy's Business Halifax NS \$2,700; Mount Royal Calgary Alta \$2,145; Natatum Community Prince Albert Sask \$6,686; Northern Lights Dawson Creek BC \$5,300; Old Sun Community Gleichen Alta \$3,084; Patrick's Beauty Halifax NS \$2,700; Reeves Business Saskatoon Sask \$3,028, Regina Plains Community Regina Sask \$3,308; Reliance Regina Sask \$5,546; Saskatchewan Indian Community Saskatoon Sask \$21,934; Saskatchewan Indian Cultural Saskatoon Sask \$3,094; Saskatchewan Indian Federal Regina Sask \$8,541; Saskatoon Community Saskatoon Sask \$26,548; Saskatoon Regional Community Saskatoon Sask \$22,338; Stanstead Quebec Que \$2,640 and Western Christian Weyburn Ont \$2,864; Commission scolaire: Abitibi LaSarre Que \$1,890; Amos Amos Que \$101,705; Ancienne Lorette Quebec Que \$3,945; Chapais Chibougamau Chibougamau Que \$60,975; de la Haute Gatineau Gatineau Que \$102,728; de Val d'Or Val d'Or Que \$292,442; District No 2 Campbellton NB \$507,299; du Haut St-Maurice La Tuque Que \$144,451; du Lac St-Pierre Nicolet Que \$17,183; du Littoral Sept-Iles Sept-Iles Que \$422,524; Ecoles Catholiques de Quebec Quebec Que \$9,774; de Senneville Senneville Que \$60,355; Des Vieilles-Forges Trois-Rivières Que \$6,570; La Jeune Lorette Loretteville Que \$16,213; Lanaudiere Joliette Que \$134,208; La Vallière La Vallière Que \$20,638; Lac Témiscamie Ville Marie Que \$298,365; Lac St-Jean Alma Que \$7,326; Louis Hémon Dolbeau Que \$492,986; Joliet Havre St-Pierre Que \$183,038; Lebel sur Quévillon Quévillon Que \$12,108; Roberval Roberval Que \$15,364; Sault St Louis Ville LaSalle Que \$4,158; régionale Baie des Chaleurs Carleton Que \$144,719; Chauveau Chauveau Que \$69,368; régionale de la Mauricie Shawinigan Que \$128,372; régionale de l'Outaouais Hull Que \$5,940; régionale Deux Montagnes St Joseph du Lac Que \$40,189; régionale du Golfe Sept Iles Sept Iles Que \$624,855; régionale du Rivage Baie Comeau Baie Comeau Que \$109,132; régionale Eastern Quebec Quebec Que \$159,420; régionale Haruana Amos Que \$85,798; régionale Henri-Bourassa Quebec Que \$159,192; régionale Jonquière Jonquière Que \$56,668; régionale La Vérendrye Val d'Or Que \$145,812; Rouyn-Noranda Rouyn-Noranda Que \$1,890; régionale Provencher Nicolet Que \$13,266; Schefferville Schefferville Que \$316,945; de Sept-Iles Sept-Iles Que \$332,970; de Tadoussac Tadoussac Que \$11,395 and Tiadadiche Maria Que \$56,616, Conseil Inuit: Fort Chimo Fort Chimo Que \$2,250; Georges River Georges River NS \$3,876; Inoudjouac Inoudjouac Que \$14,458; Payne Bay Payne Bay Que \$8,612; Poste de la Baleine Poste de la Baleine Que \$17,934 and Povungnituk Povungnituk Que \$16,475, Constance Lake Band Calstock Ont \$2,556, Ethel Constant The Pas Man \$3,680, Continuing Education Quebec Que \$4,670, Sarah Cook The Pas Man \$4,272, Coordinator-Catholic Education Prince George BC \$405,835, Wood Cote Industries Kamsack Sask \$2,750,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

County of: Lac Ste Anne Sangudo Alta \$113,795; Newell Brooks Alta \$37,087; Parkland Stoney Plain Alta \$289,881; Ponoka Ponoka Alta \$251,371; Smoky Lake Smoky Lake Alta \$143,820; St Paul St Paul Alta \$148,083; Vulcan Vulcan Alta \$207,369; Wetaskiwin Wetaskiwin Alta \$94,734 and Wheatland Strathmore Alta \$355,152, Bradley Courchene Winnipeg Man \$4,581; Judith Courchene Winnipeg Man \$5,408; Convent of the Sacred Heart Montreal Que \$13,690, Cupar School Unit Cupar Sask \$300,745, Emma Daniels Brandon Man \$3,089, Ronald Daniels Brandon Man \$11,800, T Daniels Saskatoon Sask \$5,032, P Danyluk Coquitlam BC \$4,000, Social Services Halifax NS \$47,738 and Prince Edward Island Charlottetown PEI \$6,327, Diocese of Cariboo Kamloops BC \$4,250, Drumheller Valley School Division Drumheller Alta \$128,716, Dryden Board of Education Dryden Ont \$188,719, Eastern Regional School Schefferville Que \$73,236, Ecole Ste-Thérèse de l'Enfant-Jésus Fort George Que \$191,067, Edmonton RCSSD 7 Edmonton Alta \$153,815, Edmonton SD7 Edmonton Alta \$44,274, A Eneas Penticton BC \$4,056, Exshaw DS 1699 Exshaw Alta \$265,550, Ferland Public School Ferland Sask \$52,698, T M Fetter Uranium City Sask \$91,316, Henry Fiddler Winnipeg Man \$5,408, McLeod Fiddler Island Lake Man \$11,800, Percy Fiddler Hodgson Man \$11,700, Faye Flett Brandon Man \$3,723, Howard Fontaine Dauphin Man \$13,074, Foothills DS 38 High River Alta \$59,257, Fort Frances Rainy River Board of Education Fort Frances Ont \$562,989, Fort Frances-Rainy River RCSB Fort Frances Ont \$6,337, Fort McMurray RCSSD 32 Fort McMurray Alta \$50,997, Fort Vermilion RCSD 26 Peace River Alta \$4,000, Fort Vermilion SD 52 Fort Vermilion Alta \$703,606, Richard Gaywish Dauphin Man \$11,750, Geraldton RC Board Geraldton Ont \$140,886, R Gladue North Battleford Sask \$5,032; Glen Avon Protestant SDS St Paul Alta \$130,226, G Gopher Regina Sask \$5,750, Govan School Unit 29 Govan Sask \$692,028, Government of Canada—National Health and Welfare Regina Sask \$2,753 and Public Service Commission Ottawa Ont \$5,675, Government of Yukon Territory Whitehorse YT \$270,206, Grand Council Treaty #9 Timmins Ont \$3,300, Grande Centre RCSD 67 Grande Centre Alta \$8,733, Grande Prairie PCSSD 28 Grande Prairie Alta \$4,950, Grenfell Consolidated Grenfell Sask \$60,187, Grey County Board Markdale Ont \$64,420, A Greeyes Yorkton Sask \$15,222, Linda Guimond Winnipeg Man \$11,927, Halifax School for the Blind Halifax NS \$28,032, Hastings County Board Belleville Ont \$213,004, Germaine Haule Lac St Jean Que \$5,760, Geraldine Henderson Winnipeg Man \$3,645; Garry Houle Winnipeg \$6,763, Hudson Bay School Hudson Bay Sask \$5,598, Ile à La Crosse School Ile à La Crosse Sask \$20,965, Immaculate Conception School Vancouver BC \$10,454, Independent School District Warroad Minn USA \$8,673, Indian Head School Unit Indian Head Sask \$114,023, Indian Way School Caughnawaga Que \$40,752, Institut de secrétariat Québec Que \$13,591, L Iron Meadow Lake Sask \$10,346, Yvonne Johnson Portage La Prairie Alta \$4,268, Juanita Jourdain Fort Frances Ont \$4,825, Kakawis Family Development Centre Nanaimo BC \$2,000, Kamsack School Unit 35 Kamsack Sask \$190,231, Kelsey Institute of Applied Arts and Sciences Saskatoon Sask \$9,233, Kenora RCSS Kenora Ont \$364,428, Kent County RCSS Chatham Ont \$6,477, W Keshan Jr Yorkton Sask \$4,025, Kenistino School Unit Kenistino Sask \$621,159, Lac-la-Biche SD 51 Lac-la-Biche Alta \$181,953, Lakehead RCSSB Thunder Bay Ont \$29,105, G Lamaigre Meadow Lake Sask \$3,625, Joan Lathlin The Pas Man \$3,479, A Last Oak Park Sask \$3,150, Laurentides School Trustees Montreal Que \$2,165, R Lavalee Yorkton Sask \$2,832, Lethbridge CSSD 9 Lethbridge Alta \$42,042, Lloydminster Public School Lloydminster Sask \$2,033, Lloydminster SD 1036 Lloydminster Alta \$14,103, R Lonechild Yorkton Sask \$3,454, Loyola High School Montreal Que \$12,689, Maple Creek School Unit Maple Creek Sask \$36,220, Martin Collegiate Institute Regina Sask \$3,128, J Masselin Prince George BC \$4,000, L R McAdam Shellbrook Sask \$39,801, D McArthur Yorkton Sask \$2,324, Ivan McDougall Island Lake Man \$5,408, Meadstead School Unit 64 Meadstead Sask \$105,281, Mear's Elementary School Nanaimo BC \$12,000, Melfort School

Unit 54 Melfort Sask \$73,364, Melville Comprehensive Melville Sask \$19,439, Melville School Unit 26 Melville Sask \$30,691, Memramcook Institute St Joseph NB \$5,091, J G Merasty Meadow Lake Sask \$4,757, Michipicoten Superior RCSSB Wawa Ont \$23,750, Lillian Miller Ohsweken Ont \$4,457, Mine Centre School Board Fort Frances Ont \$245,857, Earl Moar Thompson Man \$11,549, Mont St Sacrement Quebec Que \$5,471, Montreal Lake Children School Timber Bay Sask \$12,649, Municipal School Board Digby NS \$109,355, Muskoka Board Bracebridge Ont \$35,633, Niagara Helicopter Niagara Falls Ont \$2,000, Nipawin School Unit Nipawin Sask \$7,603, Nipissing Separate School Board Nipissing Ont \$128,770, North Battleford RCSSD North Battleford Sask \$30,143, North Battleford Camp North Battleford Sask \$46,269, North Battleford School North Battleford Sask \$55,930, North Battleford Collegiate North Battleford Sask \$6,496, North Island Regional School Board Quebec Que \$107,788, Northern Light Gospel Missions Red Lake Alta \$82,782, Northern School Board Prince Albert Sask \$1,306,052, Northern Youth Programme Dryden Ont \$89,933, Northland SD 61 Peace River Alta \$1,538,520, Northside Victoria North Sydney NS \$15,445, Northwood School Lake Placid NY USA \$10,805, Office of the Superintendent Sydney NS \$31,085, Oo-sa-we-kwun Centre Rivers Man \$9,290, Our Lady of Fatima Nakina Ont \$158,283, Parkland School Unit Shellbrook Sask \$59,714, Dennis Pashe Winnipeg Man \$4,488, Paynton Consolidated School Paynton Sask \$13,200, Ursulenes Pensionnat Quebec Que \$4,235, R Piapot Regina Sask \$8,250, Pincher Creek St Michaels RC 18 Pincher Creek Alta \$119,250, Pincher Creek SD 29 Pincher Creek Alta \$146,519, JoAnne Pampana Winnipeg Man \$2,939, Ponoka RCSSD95 Ponoka Alta \$204,922, Prince Albert Comprehensive High School Prince Albert Sask \$51,804, Prince Albert Development Prince Albert Sask \$3,475, Prince Albert Public School Prince Albert Sask \$226,064, Prince Albert Roman Catholic Prince Albert Sask \$52,131, Prince Albert School Unit 56 Prince Albert Sask \$69,051, Professional Driving Centre Delta BC \$3,680, Protestant Separate School Board Penetanguishene Ont \$3,032, Protestant Regional School Board Hull Que \$416,623; Greater Hull Hull Que \$42,395; Chateaugay Valley Chateaugay Que \$752,026; Greater Montreal Montreal Que \$37,044 and Western Quebec Quebec Que \$75,974, Province of: Alberta—Provincial Treasurer Edmonton Alta \$86,872; British Columbia—Human Resources Victoria BC \$5,217 and Minister of Finance Victoria BC \$15,535,944; Manitoba—Winnipeg Man \$6,974,674; New Brunswick—Minister of Finance Fredericton NB \$849,652; Nova Scotia—Social Services Halifax NS \$47,738; Ontario—Ministry of Education Toronto Ont \$24,963 and Treasurer Toronto Ont \$75,255; Prince Edward Island—Social Services Charlottetown PEI \$6,327; Quebec—Minister of Transport Quebec Que \$7,020 and Saskatchewan—Continuing Education Regina Sask \$6,352 and Minister of Finance Regina Sask \$15,489, Qu'Appelle Indian School Qu'Appelle Sask \$5,041, W Quells Quessel BC \$2,350, Queen of Angels Academy Quebec Que \$4,201, Ranch Ehrlo Regina Sask \$30,076, Red Lake Board of Education Red Lake Ont \$24,183, Regina East School Unit Regina Sask \$106,973, Regina Public School Regina Sask \$10,106, Regina School Unit 20 Regina Sask \$31,563, Regina School Unit 21 Regina Sask \$17,352, Regional Administration Unit No 3 Charlottetown PEI \$6,600, Regional Administration Unit No 4 Montague PEI \$43,220, Regional School Board of Gaspésie New Carlisle Que \$88,252, Renfrew County RCSS Pembroke Ont \$6,000, Residence Couteur Port George Que \$235,840, Restigouche Association Campbellton NB \$3,200, Richmond County Municipal School Board Richmond NS \$30,520, Rocky Mountain SD 15 Rocky Mountain House Alta \$55,229, Rockyview School Div 41 Calgary Alta \$66,435, Roman Catholic Bishop Kamloops BC \$3,000, Rosthern School Unit Rostern Sask \$218,095, Sault Ste Marie RCSSB Sault Ste Marie Ont \$12,119, Sacred Heart Regina Sask \$2,275, Sacred Heart School Delta BC \$2,316, Saddle Lake District St Paul Alta \$4,582, G Sangwais Regina Sask \$12,230, Saskatchewan Council for Crippled Children Regina Sask \$5,348, Saskatchewan Cultural Centre Saskatoon Sask \$4,000, Saskatoon Society Saskatoon Sask \$4,989,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Saunders Secondary School London Ont \$14,200, School for the Deaf Saskatoon Sask \$37,680, Karen Shawana Winnipeg Man \$2,939, Simcoe County Board Barrie Ont \$201,241, Sir Frederick Fraser Halifax NS \$15,616, Sir James Whitney School for Deaf Belleville Ont \$33,065, Skyway Air Services Langley BC \$2,144, Slate Falls District Board Slate Falls Ont \$77,231, South Shore Community Centre Chester NS \$19,080, Spot Ltd Edmonton Alta \$3,600, St Ann's Academy Kamloops BC \$3,702, St Edmund's School North Vancouver BC \$52,315, St Henry's School District Melville Sask \$9,147, St Joseph's School Vanderhoof BC \$3,336, St Joseph's School Chemoians BC \$48,519, St Joseph's School CPSUD Chemoians BC \$8,618, St Mary's School Chilliwack BC \$155,960, St Patrick's School Prince George BC \$3,077, St Paul SC 2228 St Paul Alta \$190,265, St Pauls Regional High School St Paul Alta \$111,065, St Thomas Assinas School North Vancouver BC \$63,263, JoAnne Stevenson Selkirk Man \$4,044, SD Sturgeon 24 Morinville Alta \$108,002, Sturgis School Unit 45 Sturgis Sask \$48,968, Summer Beaver Board Nakina Ont \$448,822, Irvine Sutherland Gimli Man \$5,173, Sydney Co-op Day Care Sydney NS \$3,320, Territorial Treasurer Whitehorse YT \$11,030, The Battleford Development Battleford Sask \$6,550, Thibault RCPD 35 Morinville Alta \$17,983, Sharon Thomas Winnipeg Man \$4,272, V Thomas Quesnel BC \$2,350, Truro Head Start School Truro NS \$4,225, Turtleford School Unit Turtleford Sask \$131,427, Umfreville District School Area Board Umfreville Ont \$7,050, Union of New Brunswick Indians Fredericton NB \$5,038, Union of Ontario Indians Toronto Ont \$2,300, University of: Brandon Brandon Man \$21,240; Regina Regina Sask \$6,794; St Francis Xavier Antigonish NS \$27,163 and Sudbury Sudbury Ont \$32,625, Wadena School Unit 4 Wadena Sask \$29,959, Wadena School Unit 46 Wadena Sask \$247,557, Wakaw School Unit 48 Wakaw Sask \$142,771, Wetaskiwin SD 264 Wetaskiwin Alta \$85,187, Wetaskiwin RCSSD 15 Wetaskiwin Alta \$60,064, Wilkie School Unit 59 Wilkie Sask \$57,915, Williams Lake Secondary School Williams Lake BC \$2,570, Willow Creek School Division 28 Claresholm Alta \$454,410, Wolsley Consolidated Wolsley Sask \$7,210, Phillip Wood Thompson Man \$2,741, Robert Wood Winnipeg Man \$11,348, Harold J Whyte Saskatoon Sask \$4,654, York County Board Aurora Ont \$8,899, Yorkton Collegiate Institute Yorkton Sask \$15,355, Yorkton Public School Yorkton Sask \$2,578, Len Young The Pas Man \$3,943, Louis Young Winnipeg Man \$2,762.

Education, University and College \$1,944,391—Armstrong School Board Armstrong Ont \$20,585, Coady International Institute Antigonish NS \$4,953, College: Cambridge Sudbury Ont \$6,571; Canadore Sudbury Ont \$12,342; Cape Breton Sydney NS \$2,670; Maskewiches Cultural Hobbema Alta \$83,653; Mount Royal Calgary Alta \$9,625; Natiumum Community Prince Albert Sask \$2,427; Nipissing North Bay Ont \$3,080; Northwest Community Terrace BC \$15,000; Nova Scotia Teacher's Truro NS \$6,300; Radio College of Canada Toronto Ont \$5,050; St Clair Chatham Ont \$2,920; Saskatchewan Indian Community Saskatoon Sask \$88,469; Saskatchewan Indian Culture Saskatoon Sask \$29,555; Saskatchewan Indian Federal Regina Sask \$90,375 and Sault Colleges Sudbury Ont \$3,170, Department of Continuing Education Regina Sask \$28,951, Government of Canada—Public Service Commission Ottawa Ont \$5,130, Governors of St Francis Antigonish NS \$5,016, Neil Henry Edmonton Alta \$3,600, Lawrence Jourdan Fort Frances Ont \$2,642, Lorraine Big George Fort Frances Ont \$2,814, Morning Star St Paul Alta \$3,376, North Battleford School North Battleford Sask \$2,484, North Superior RCSSB Thunder Bay Ont \$78,856, Province of Saskatchewan—Minister of Finance Regina Sask \$16,299, Saskatoon Regional Community Saskatoon Sask \$2,048, University: Acadia Wolfville NS \$3,255; Alaska Fairbanks Alaska USA \$5,221; Alberta Edmonton Alta \$7,822; Brandon Brandon Man \$310,267; Brigham Young Provo Utah USA \$2,906; Calgary Calgary Alta \$19,782; Concordia Montreal Que \$6,651; Dalhousie Halifax NS \$13,981; Lakehead Thunder Bay Ont \$107,376; Laurentian Sudbury Ont \$11,908; Laval Quebec Que \$16,825; Manitoba Winnipeg Man \$79,212; McGill Montreal Que

\$3,234; Mount Saint Vincent Halifax NS \$3,709; New Brunswick Fredericton NB \$4,816; Regina Regina Sask \$14,268; St Mary's Halifax NS \$5,898; St Thomas Fredericton NB \$29,618; Saskatchewan Saskatoon Sask \$70,669; Stanford Stanford Cal USA \$5,024; Western Ontario London Ont \$69,908; Winnipeg Winnipeg Man \$15,797 and York Toronto Ont \$2,372, Vancouver District Vancouver BC \$3,500, Wikwemikong Board Sudbury Ont \$8,100.

Engineering Service \$1,803,144—Burton Ahenabew Shellbrooke Sask \$2,670, Anderson Drilling North Battleford Sask \$13,123, ATCO Leasing Winnipeg Man \$7,726, Balcarres Plumbing and Heating Balcarres Sask \$24,998, M Baptiste Williams Lake BC \$220,000, F Baxiuk Fort St John BC \$311,803, Gordon Bear Prince Albert Sask \$5,699, Bella Bella Band Council Bella Bella BC \$1,230,000, Bush Hills Furnace Prince Albert Sask \$2,369, G Bird Prince Albert Sask \$4,705, Bison Construction Winnipeg Man \$2,500, Mauria Boivin Alma Que \$22,512, Roger Bouthillier Notre Dame du Nord Que \$4,800, Jean Boulin Val d'Or Que \$29,580, Boyd Chevrolet Prince Albert Sask \$4,566, Brutel Refrigeration Val d'Or Que \$14,484, C Busholtz Construction Williams Lake BC \$687,670, Burgess Plumbing Williams Lake BC \$290,780, Burnett's Building Supply Prince Albert Sask \$9,064, Gordon A Campbell Prince Albert Sask \$7,239, Caron et Caron Inc Chibougamau Que \$43,970, Central City Plumbing Prince George BC \$330,040, Cie Internationales de Papier La Tuque Que \$27,675, City & Country Industries Calgary Alta \$4,156, Paul Emile Cloutier Amos Que \$11,876, Combustion Equipment Winnipeg Man \$2,683, C Comer Fort St John BC \$458,900, Consolidate Bathurst Ltée St Georges de Champlain Que \$28,024, Construction Ginguera Val d'Or Que \$9,240, Danbrook & Pelland McLelland Alta \$10,053, Dewhurst Construction Prince Albert Sask \$4,074, Fort Garry Mechanical Selkirk Man \$9,609, Bill Frolic Prince Albert Sask \$4,872, FIW Welding Terrace BC \$284,893, Gallagher Refrigeration Winnipeg Man \$8,001, Genera Diesel Quebec Que \$4,775, Goulet Ready Mix La Tuque Que \$3,000, Léo Grégoire St Michel des Saints Que \$3,000, Gaston Gratton Val d'Or Que \$24,500, Heale Electric Agassiez BC \$424,000, Heintz Construction The Pas Man \$3,594, Hervitt Equipment Montreal Que \$2,485, Honeywell Quebec Que \$2,772, Jac Hydro Sept Iles Que \$3,990, International Water Wells Prince George BC \$361,500, Irwins Plumbing & Heating Thompson Man \$8,500, Kamsack Lumber & Concrete Kamsack Sask \$4,932, Keewatin Electric Ltd Winnipeg Man \$5,269, L Kirkness Koostatic Man \$17,450, Lou's Plumbing & Heating Rosthern Sask \$3,246, Bob Lowes Prince Albert Sask \$3,146, R Lulua Williams Lake BC \$497,500, Main Plumbing & Heating Prince Albert Sask \$7,166, Mann Motors Prince Albert Sask \$3,857, Mar Van Plumbing & Heating Winnipeg Man \$10,000, L C Marquis Sept Iles Que \$5,218, Masons Radio & TV Prince Albert Sask \$2,350, P J McDonald Prince George BC \$359,632, McLean's Plumbing Prince Albert Sask \$3,100, Municipal District of Peace Berwyn Alta \$2,610, J E Nash Enterprises Slave Lake Alta \$14,604, North Shore Truck Sept Iles Que \$2,600, Northern Insulating Ltd Prince Albert Sask \$4,306, Northwest Contracting Prince Albert Sask \$6,117, P A Electric Services Prince Albert Sask \$2,962, Partel Plumbing & Heating Prince Albert Sask \$3,000, Rene Paré Perron Que \$5,721, Eugène Paul Pointe Bleue Que \$8,313, Paulenko Painting Dauphin Man \$5,960, Peneleux Enterprises Nainaim BC \$210,000, H Penney Plumbing Williams Lake BC \$390,068, Aid Perron Inc Senneterre Que \$102,238, Peter's Service Station Val d'Or Que \$5,102, Phoenix Power Installation Qualicum Beach BC \$262,800, Pike's Plumbing Williams Lake BC \$310,162, Pluto Construction Winnipeg Man \$34,835, Prince Albert Plumbing Prince Albert Sask \$2,236, Province of: Alberta—Provincial Treasurer Edmonton Alta \$26,278, Manitoba—Winnipeg Man \$61,900 and Saskatchewan—Municipal Affairs Regina Sask \$6,442, R & R Metric Bldg Supplies Smithers BC \$566,920, Reads Northland Chrysler Meadow Lake Sask \$2,962, Reid's Welding Grande Centre Alta \$2,043, Claude Robertson Pointe Bleue Que \$19,665, Simpson-Maxwell Prince George BC \$361,900, Spartan Machinery Prince George BC \$402,596, Starlite Electric La Crete Alta \$2,242,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Smook Bros Ltd Thompson Man \$2,700, Solvey Motors Meadow Lake Sask \$2,288, Square Deal Backhoe Williams Lake BC \$446,100, Sturgeon Lake Band Sturgeon Lake Sask \$5,000, Taylor Welding Meadow Lake Sask \$4,157, Thorpe Bros Ltd Prince Albert Sask \$6,570, Tom's Backhoe Service Fort St John BC \$387,848, Tritec Development Ltd Prince Albert Sask \$4,753, T&T Contracting North Battleford Sask \$8,132, Twin City Plumbing Prince Albert Sask \$5,482, Unik & Wattis Selkirk Man \$19,836, Valley Plumbing & Heating Prince Albert Sask \$3,590, Vennes et Fils Entrepreneur Grand Mère Que \$2,520, Volcano Trois Rivières Que \$7,555, Wahpaton Indian Band Prince Albert Sask \$4,000, Wheat City Roofing Brandon Man \$3,279.

Hospitality \$9,137.

Laundry, Dry Cleaning and Related Services \$13,715.

Legal Services \$1,426,016—Bradley & Walker Fort Frances Ont \$3,107, Campbell & Germain Fort McMurray Alta \$14,000, Coopers & Lybrand Edmonton Alta \$5,000, Government of Canada—Energy, Mines and Resources Ottawa Ont \$1,281,297 and Veterans Affairs Ottawa Ont \$6,800, B F MacKenzie Ottawa Man \$6,000, Price Waterhouse Regina Sask \$20,700, Robinson & Twogg Saskatoon Sask \$2,332, Sheriff of the Judicial Court Arcola Sask \$12,000, Nick Sibbesson Yellowknife NWT \$2,573, MacIsaac Wellman Andrew Sask \$24,000.

Motion Picture Production and Distribution \$169,798.

Other Business Services \$26,986,174—D Abati Kamloops BC \$2,000, W Abram Halifax NS \$55,000, Action Personnel Ottawa Ont \$4,363, Advance Unlimited Regina Sask \$3,500, Mary Agecutay Yorkton Sask \$3,895, Morris Agecutay Fort Qu'Appelle Sask \$6,450, Clifford Ahenakew Shellbrook Sask \$43,884, Gordon Ahenakew Shellbrook Sask \$4,775, Paul Ahenakew Sandy Lake Sask \$5,250, Rachel Ahenakew Shellbrook Sask \$6,500, Albany School Fort Albany Ont \$5,280, Angus Albert Turtleford Sask \$4,000, Levi Albert Big Cove NS \$24,552, Algonquin College Prince George BC \$20,305, Amisk Planning Winnipeg Man \$5,000, Howard Anderson Punnichy Sask \$59,396, J A Anderson Fairford Man \$78,425, Louis Aquonie Sudbury Ont \$7,701, Association of Iroquois and Allied Indians Ottawa Ont \$30,000, British Columbia Cutoff Land Claims Vancouver BC \$40,000, N Bailey and Sons Fort Frances Ont \$6,468, Barbara's Office Personnel Ottawa Ont \$6,088, Douglas Bareham Fort Frances Ont \$5,000, H W Barnhart Ottawa Ont \$9,000, Gary Bear Tweedsmuir Sask \$8,200, Gordon Bear Tweedsmuir Sask \$11,044 Harry Bellegarde Godeve Sask \$20,454, Harold Benjoy Edenwold Sask \$7,252, Gale Benson Cando Sask \$11,090, Berens River Indian Band Berens River Man \$3,046, Big Island Band Ford Frances Ont \$3,959, Lawrence Big Knife Balcarres Sask \$7,029, Big Trout Lake Band Big Trout Lake Ont \$3,000, Edward Bill Chitek Lake Sask \$6,300, Blaine Lake School Unit Blaine Lake Sask \$25,957, H Blair Merritt BC \$6,092, Bloodvein Band Bloodvein Man \$2,635, Board of School Trustees Nanaimo BC \$6,890, John Bodnick Grassy Narrows Ont \$8,421, Peter Boothroyd Toronto Ont \$10,426, Boundary School Div Dominion City Man \$10,942, Lloyd Bovee Prince Albert Sask \$11,000, A M Bradley Assoc Ltd Oakville Ont \$3,454, Brandon School Division Brandon Man \$8,262, Beverly Bressette Forest Ont \$60,884, British Columbia Research Vancouver BC \$3,000, E Broome Yorkton Sask \$4,400, Bruce Brown Associates Toronto Ont \$20,353, A Buckwood Sardis BC \$4,980, Irwin Buffalo Punnichy Sask \$8,800, Sandra Buffalo Punnichy Sask \$6,160, Sidney Buffalo Punnichy Sask \$5,536, Business Aid Ottawa Ont \$7,169, CSS Laurentides Lanaudière Joliette Joliette Que \$41,633, CESO Montreal Que \$49,928, Don B Cameron Kenora Ont \$14,266, Canadian Executive Services Overseas Montreal Que \$174,265, Canadian Indian Marketing Service Ottawa Ont \$2,876, J Cantifio North Vancouver BC \$3,822, Career Personnel Ltd Vancouver BC \$9,258, Cariboo College Kamloops BC \$20,367, Carto Graphics Winnipeg

Man \$25,200, Centrad Prince Albert Sask \$178,194, Central Algoma Board Sudbury Ont \$5,386, Centre des Services Sociaux Nord Ouest Amos Que \$171,975, Gilbert Chamakess Leoville Sask \$22,840, Richard Champagne Quebec Que \$3,070, Chatigny Service Technique Inc Repentigny Que \$2,300, Chautte & Rivet St Michel des Saints Que \$11,253, Ralph L Cheesman Regina Sask \$4,236, Chehallis Bus Lines Chehallis BC \$19,110, E Chicoose Muscow Sask \$11,208, Chippewas Bus Lines Muncey Ont \$11,986, Chippewas of Hwywash Wiarton Ont \$3,156, Clarkson Gordon & Co Halifax NS \$12,163, Coastal Bus Lines Kitimat BC \$40,942, Cochrane Iroquois Falls Board of Education Cochrane Ont \$3,300, Commission Scolaire de Haute St Maurice La Tuque Que \$4,267, Lac Temiscamie Ville Marie Que \$53,251, Litteral Sept-Isle Sept-Isle Que \$45,169, Louis Joliet Havre St Pierre Que \$8,179, Regionale de Golf Sept-Isle Sept-Isle Que \$104,638, Regionale de Verendure Val d'Or Que \$5,609, Schefferville Schefferville Que \$44,800 and Sept-Isle Sept-Isle Que \$36,746, Confederation College Thunder Bay Ont \$12,000, Conseil Attidmek-Montagnais Montreal Que \$180,444 Conseil de Bande de Manouane Berthier Que \$2,589, Conseil Inuit de: Fort Chimo Que \$120,563, George River George River Que \$70,168, Inoucodjouac Inoucodjouac Que \$91,215, Ivuyivik Ivuyivik Que \$20,033, Koartac Koartac Que \$20,466, Payne Bay Payne Bay Que \$43,024, Povungnituk Povungnituk Que \$77,729, Sugluk Sugluk Que \$71,526 and Wakeham Bay Wakeham Bay Que \$55,372, Coochiching Band Fort Frances Ont \$2,500, Coordinating Committee of British Columbia Indian Education Vancouver BC \$25,000, Coqualeetza Educational Training Centre Sardis BC \$36,800, Russel Cote Maniwaki Que \$34,148, Cowichan Indian Hatchery Cowichan BC \$5,000, Delbert Crane Kamscask Sask \$13,810, Credit Bureau of Vancouver Vancouver BC \$2,700, Alex Cyr Muscow Sask \$8,800, Damas & Smith Winnipeg Man \$21,000, Audet Damien Quebec Que \$4,882, Robert Daniels Wakaw Sask \$9,630, A Davis Kamloops BC \$6,920, Dawson Enterprises Kingcome Inlet BC \$8,426, Deem Management Services Ltd Mississauga Ont \$4,755, Deer Lake Band Sandy Lake Ont \$5,600, Deloitte Haskins & Seller Regina Sask \$9,007, Anita Delorme Yorkton Sask \$4,270, A Desjardins Wadena Sask \$12,516, Harvey Desjarlais Lestock Sask \$22,842, Digital Methods Ltd Ottawa Ont \$13,038, Diocese of Saskatchewan Regina Sask \$3,500, District of Powell River Powell River BC \$7,424, HR Doane & Co Montreal Que \$3,264, Dogwood Lodge Vancouver BC \$16,491, Ronald Doxator Southwold Ont \$11,246, K J Draper Carman Man \$2,417, Harriette Dreaver Leoville Sask \$8,820, Dryden Board of Education Dryden Ont \$25,334, E & B Lumber Regina Sask \$2,565, Eastman Band Water Hauling Eastman Que \$6,641, Eiki Emoni Inc Ottawa Ont \$2,062, Ensof Neilson & Selmar Victoria BC \$27,166, Equipement PCR Quebec Que \$4,974, L Esmonds Ashcroft BC \$5,941, Espanola Board of Education Espanola Ont \$32,703, Elyak Etienne Oka Que \$43,145, Herb Evoy Regina Sask \$4,534, Fairford Band Fairford Man \$20,300, Farwest Bus Lines Kitimat BC \$5,548, Federation of Saskatchewan Indians Prince Albert Sask \$3,219,090, Allan J Felin Spruce Home Sask \$5,209, Ferrie McConkle & Associates Kelowna BC \$2,000, Margaret Fineday Spiritwood Sask \$5,600, Fisher River Band Koostatak Man \$2,967, Fort Alexander Band Pine Falls Man \$127,591, Fort Frances Indian Band Nakema Ont \$6,500, Fort Frances-Rainy River Band Fort Frances Ont \$7,148, Fort George Band Garbage Removal Fort George Que \$5,527, Fort Nelson Band Fort Nelson BC \$12,800, Nicole Fournier Ottawa Ont \$3,675, Fraser Valley Bus Lines Clearbrook BC \$16,730, Robin Frazer Ottawa Ont \$7,470, Framen & Co Yellowknife NWT \$11,110, Frontier School Division Winnipeg Man \$20,966, Government of Canada—Energy, Mines and Resources Ottawa Ont \$562,327, Regina Sask \$41,878 and Survey and Mapping Branch Ottawa Ont \$33,562, Indian Affairs and Northern Development—Management Consulting Services Ottawa Ont \$3,633 and Parks Canada Ottawa Ont \$3,840, National Health and Welfare Ottawa Ont \$3,500, National Revenue—Taxation Ottawa Ont \$7,881, Public Archives Ottawa Ont \$9,410, Public Service Commission Ottawa Ont \$10,972 and Supply and Services Ottawa Ont \$6,307 and Audit Services Bureau Ottawa Ont \$22,632, Indian

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Management Services Vancouver BC \$13,500, Publicité Service Montreal Que \$3,300, Michel Giguère Quebec Que \$2,885, Paul-Emile Gill Pointe Bleue Que \$2,460, Givedebna Outreach Sudbury Ont \$10,520, God's Lake Band God's Lake Man \$8,211, Bill Gopher Cochins Sask \$8,905, Clarence Gopher Cochins Sask \$9,456, Raymond Gordon Fort Qu'Appelle Sask \$18,266, Grand Council Office Timmins Ont \$76,970, Grand Council Treaty #3 Kenora Ont \$65,700, Hadwen Graphics Ltd Ottawa Ont \$5,296, Happy Hollow Residence Kelowna BC \$3,475, Marie Harper Onion Lake Band North Battleford Sask \$2,400, The Haven Clinton BC \$6,500, Heaslip Motors Ltd Hagersville Ont \$96,202, Heritage Realty Products Ltd Vernon BC \$4,273, Higgins Winspear Regina Sask \$4,120, Hilderman Feir & Witty Winnipeg Man \$5,000, D L Hillings Regina Sask \$2,000, Irwin L Willreman Sioux Lookout Ont \$2,661, Hollow Water Band Hollow Water Man \$4,530, H Holst Prince Albert Sask \$5,266, A Hoogveen Campbell River BC \$2,751, Hough Stansbury Assoc Toronto Ont \$19,736, Humpage Taylor MacDonald & Co Peterborough Ont \$7,769, Immaculata School Burns Lake BC \$8,580, Imanco Marketing Services Ottawa Ont \$2,173, Independent Bus Transportation Maple Ridge BC \$59,420, Indian Association of Alberta Edmonton Alta \$75,217, Indian Consultation Honoria Atlantic Region NS \$47,327, Indian 4 H Saskatoon Sask \$37,811, Institute for Northern Studies Saskatoon Sask \$4,032, International Co-op Housing Washington DC USA \$31,594, Iron Range Bus Lines Sioux Lookout Ont \$38,092, Lloyd Isnana Abernathy Sask \$12,348, Melvin Isnana Fort Qu'Appelle Sask \$8,800, R D Ivor Mississauga Ont \$2,500, L Jack Sintaluta Sask \$6,580, J Jackson Fort St John BC \$2,500, James Smith Bank Kinstino Sask \$9,900, Jarret Gould Elliot Kamloops BC \$11,648, R A Johnson Carlyle Sask \$5,520, M V Jones & Assoc Edmonton Alta \$24,326, R M Julien Cornwall Ont \$18,000, Kash Band Council Kashechwan Ont \$9,600, Kay's Transport Ltd Burnaby BC \$32,773, Kelly Girl Services of Canada Ltd Toronto Ont \$29,722 and Winnipeg Man \$11,836, J Keenness Cupar Sask \$6,210, Kehewin Band Bonnyville Alta \$11,174, J Kelly Toronto Ont \$12,000, P Kelly Toronto Ont \$8,118, Keltic Insulator Ltd Sydney NS \$2,500, Kenora Board of Education Kenora Ont \$6,697, Kenora Day Care Kenora Ont \$8,467, Kenora Native Women's Association Kenora Ont \$10,819, Kenora RCSS Board Kenora Ont \$4,259, Kent McPherson Appraisals Vancouver BC \$3,010, Kenting Smith Science Ltd Ottawa Ont \$2,211, Kerr Williams Associates Vernon BC \$18,648, M Kinequon Raymore Sask \$8,800, R N King Battleford Sask \$3,000, H Kingfisher Prince Albert Sask \$5,422, L Kinstino Yorktown Sask \$2,925, R Kinniewess Perigord Sask \$7,509, Kirkland Lake Board of Education Kirkland Lake Ont \$2,500, Kitimat Indian Band Kitimat BC \$27,217, J Knight North Battleford Sask \$2,245, J J Kornelson Hazelton BC \$47,208, Kwin Zealton Associates Vancouver BC \$5,000, David Lachance Victoria BC \$7,980, Peter Lachance Debden Sask \$10,520, R Lachtl Vancouver BC \$2,138, Lake St Martin Band Gypsumville Man \$4,098, M Lamaroux Vancouver BC \$4,121, R G Lamb Calgary Alta \$3,492, Lambard North Group Edmonton Alta \$2,100, La Ronge Band La Ronge Sask \$10,898, Sybain Lavoie Yorkton Sask \$2,925, B LeBaron Errington BC \$10,785, Mitchell Leon Winnipeg Man \$5,075, A E Lepage Ltd Toronto Ont \$3,278, Lethbridge Community College Lethbridge Alta \$2,250, Lethbridge School District Lethbridge Alta \$3,679, Lett Turkey & Company Vernon BC \$14,081, D Lewis North Vancouver BC \$3,568, TC Liddle & Co Fort Saskatchewan Alta \$3,000, G Little Vancouver BC \$3,175, Andrew Littlechief Carlyle Sask \$12,216, Roy Littlechief Fort Vermilion Alta \$5,777, Little Red River Band Fort Vermilion Alta \$15,570, Lively Transit Sudbury Ont \$6,706, Local Advisory Council Prince Albert Sask \$2,232, Lord Selkirk School Division Selkirk Man \$5,913, C Louie Nanaimo BC \$2,400, Lucielle Bull Ottawa Ont \$2,100, W R MacCallum Construction Ltd Newcastle NB \$3,477, Mackenaw Community Rocky Mountain House Alta \$3,500, Mackenaw Community Development Society Rocky Mountain House Alta \$4,161, James F MacLaren Winnipeg Man \$2,252, Mahon Private Hospital North Vancouver BC \$3,285, Phillip Manitopies Lestock Sask \$10,560, Manitoulin Board of Education Little

Current Ont \$30,854, C Manson Comox BC \$2,057, Hartley Martin Prince Albert Sask \$13,000, J T McGillivray Vancouver BC \$2,025, Angelique McKay Carrot River Sask \$17,355, Grey McKay Buffalo Narrows Sask \$8,376, Maynard Metchawais Grande Centre Alta \$111,358, Fay Meyer Prince Albert Sask \$2,660, WP Miller Co St John's Nfld \$6,820, Mine Centre School Board Fort Frances Ont \$35,540, Shirley Mirasty Northside Sask \$16,085, Thomas Mirasty Pelican Narrows Sask \$9,247, Miss Stacey Ottawa Ont \$2,300, Misty Island Transportation Delta BC \$27,990, Mobile Family Services Regina Sask \$6,698, Mohawks of Gibson Band Bala Ont \$12,000, Vern C Molsberry North Battleford Sask \$10,763, B Moore Toronto Ont \$4,634, Angus Moose Rose Valley Sask \$2,310, W Morgan Cache Creek BC \$7,640, Solomon Morin Victoire Sask \$20,640, W M Morrison Calgary Alta \$52,020, R Morrow Chelanko Forks BC \$11,513, Municipality of Cape Breton Sydney NS \$17,912, O Jones Murray & Associates Edmonton Alta \$24,320, N J & Associates Edmonton Alta \$5,000, D Nairn & Associates West Vancouver BC \$6,365, National Indian Brotherhood Ottawa Ont \$34,274, R M Nelson Henribourg Sask \$15,192, Neona Bus Co-op St Paul Alta \$304,067, Allan Netmaker Victoire Sask \$12,220, Harry Netowaysin Perigord Sask \$8,460, Len Neufeld Meadow Lake Sask \$2,229, Nipissing Board of Education Nipissing Ont \$92,599, Norencos Associated Ltd Edmonton Alta \$4,950, Norway House Band Norway House Man \$8,678, Northern Lights College Dawson Creek BC \$58,683, Office Overload Ltd Ottawa Ont \$38,230, Edmonton Alta \$3,084 and Vancouver BC \$7,630, Ojibway & Cree Cultural Centre Sudbury Ont \$36,536, Peter Omer Thamesville Ont \$2,788, Ontario Co-operative Development Assoc Toronto Ont \$100,122, Ontario Native Women's Assoc Thunder Bay Ont \$3,000, Co-za-wekwun Centre Rivers Man \$51,295, Jim O'Watch Sintaluta Sask \$5,820, Oxford House Band Oxford House Man \$3,500, Leonard Parke Onion Lake Sask \$3,000, R Pass Ashcroft BC \$3,711, B Pauchy Perigord Sask \$8,510, B Paul Bellevue Sask \$8,472, I Paul Rosthern Sask \$4,424, S Paul Wakaw Sask \$2,694, Pauliot Guerrard Castonguay Associates Montreal Que \$9,316, Peguis Band Hodgson Man \$6,402, Peigan Band Brocket Alta \$6,823, D Peller Sask \$2,888, J C Pelletier Pointe Bleue Que \$2,500, Penrose Archambault & Yury Winnipeg Man \$3,558, Peat Marwick & Partners Edmonton Alta \$19,075, Personnel Pool Ottawa Ont \$133,168, J Pete Saskatoon Sask \$4,383, Peterborough County Board Peterborough Ont \$10,854, Planitopik Service Quebec Que \$4,542, PM Associates Ltd Winnipeg Man \$4,724, S Poitras Edenwold Sask \$12,940, Polanski & Associe Montreal Que \$7,367, Ponderosa Lodge Kamloops BC \$3,285, Portage la Prairie School Division Portage la Prairie Man \$8,352, Poste de la Baleine Quebec Que \$129,383, Price Waterhouse Assoc Quebec Que \$27,059, M Prier Regina Sask \$10,144, Prophet River Services Waskahury BC \$2,122, Protestant Regional School Board Chateauguay Que \$79,883, Protestant Regional School Board Hull Que \$30,354, Province of Alberta—Provincial Treasurer Edmonton Alta \$5,000 and Saskatchewan—Department of Continuing Education Regina Sask \$5,788, Department of Social Service Regina Sask \$72,977, Minister of Finance Regina Sask \$8,608 and Regina Sask \$175,083, Publicité Service Montreal Que \$3,300, PYP Engineering Ltd Edmonton Alta \$3,350, Korman Quinney St Paul Alta \$101,530, E Rattray Cassiar BC \$7,700, Raymond Chabo Martin Pare Montreal Que \$14,113, Peter Rend Consultants Coquitlam BC \$21,690, Regina Native Womens Regina Sask \$3,439, Regional District M Okanagan Vernon BC \$10,000, Reid Crowther & Partners Winnipeg Man \$13,297, Reilly Rennie Campbell Toronto Ont \$2,157, Don Rider Edmonton Alta \$2,105, Fraser Robin Ottawa Ont \$7,470, Robinson Wintemate Co Winnipeg Man \$10,667, Rocky Mountain School Rocky Mountain Alta \$2,441, Rolling River Band Erickson Man \$3,363, Rolling River School Division Minnedosa Man \$17,538, Roman Catholic Bishop Kamloops BC \$2,500, Jules Rousseau Quebec Que \$2,220, J Rozsahlyi Smithers BC \$12,642, Rural Learning Assoc of Ontario Toronto Ont \$29,000, J Rutherford Mount Currie BC \$9,620, G Ryder Kendal Sask \$5,450, Saddle Lake Band Saddle Lake Alta \$13,733, Northway Survey Corp Toronto Ont \$29,994, Northwest

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Community College Terrace BC \$15,000, Samson Band Housing Authority Hobbema Alta \$2,322, Sanarey Quebec Que \$2,350, Sandy Monument Bay Resort Angle Inlet Lake Minn Usa \$4,000, H Sappier Fredericton NB \$7,888, Sarcee Band Administration Calgary Alta \$18,159, F Saskamoose Shell Lake \$44,098, Saskatchewan Crop Insurance Saskatchewan Sask \$2,088, Saskatchewan Indian Community College Saskatoon Sask \$108,274, Saskatchewan Indian Cultural College Saskatoon Sask \$46,380, Saskatoon Board of Education Saskatchewan Sask \$39,168, Saskatchewan Separate Board Saskatoon Sask \$18,764, Sasley Gilman Co Winnipeg Man \$8,090, School District: #27 Williams Lake BC \$13,809; #48 Squamish BC \$12,500; #52 Prince Rupert BC \$19,663; #72 Agassiz BC \$2,669 and #88 Terrace BC \$9,625, J Scott Campbell River BC \$3,745, J Serge Quebec Que \$4,101, C Severight Yorkton Sask \$3,135, Shamattawa Band Shamattawa Man \$2,470, D A Dick Sherriff Estevan Sask \$2,648, Shoal Lake Band Kejick Ont \$2,500, A M Shkilynk Toronto Ont \$22,546, H Silver Toronto Ont \$14,198, Simon Fraser Private Hospital Prince George BC \$14,627, F F Slavey Co Ltd Vancouver BC \$4,994, Slaves of Upper Hay River Band Chateau Alta \$4,665, R Smallboy Hinton Alta \$45,208, B Smoke Foam Lake Sask \$11,616, Societe Conservation de la Cote Nord Quebec Que \$6,765, Societe Conservation de l'Outaouais Quebec Que \$5,542, Socio-Technical Systems Edmonton Alta \$38,514, E Soonnias North Battleford Sask \$3,600, C Sarenson Prince Albert Sask \$10,200, Spanish River Reserve Spanish Ont \$3,841, L Sparier Yorktown Sask \$288,750, A Spiller Toronto Ont \$2,000, Squamish Indian Band Rest Home Squamish BC \$5,356, S & S Marie Ross Sault Ste Marie Ont \$5,099, St Joseph School Vanderhoof BC \$22,447, St Mary's School Chilliwack BC \$12,600, St Regis Social Services St Regis Ont \$29,192, Stanley Assoc Engineering Ltd Calgary Alta \$2,704, Star Taxi Kenora Ont \$4,813, D Starr Livelong Sask \$9,786, D Sterling Merritt BC \$5,287, J S Stewart Westlock Alta \$6,234, Stoney Band Administration Morley Alta \$33,260, Stoney Tribal Admin Morley Alta \$6,897, Board of Education Cornwall Ont \$716,783, Stott Aluminium Sydney NS \$5,846, J Stoyko Regina Sask \$2,276, J Straight-house Yorktown Sask \$5,063, M Straighthouse Yorktown Sask \$3,752, A Strongeagle Fort Qu'Appelle Sask \$15,400, Sturgeon Lake Band Shellbrook Sask \$2,639, Sudbury Native Friendship Sudbury Ont \$13,500, Swan Lake Band Indian Springs Man \$2,406, Swanson Gasoline Yorktown Sask \$5,046, TAP Assoc Toronto Ont \$39,375 and St George Ont \$4,000, Tiny Taysup Archerville Sask \$3,280, The 500 Ottawa Ont \$61,661, The Pas Band The Pas Man \$581,851, The Treaty & Aboriginal Group Edmonton Alta \$5,000, C N Thomas Vancouver BC \$4,800, Ivor Thomas Livelong Sask \$7,504, Miriam Thomas Leoville Sask \$8,580, Juan Thompson Sinaluta Sask \$6,447, Nicola Thompson Merritt BC \$10,000, Cecil Thomson Montmartre Sask \$5,360, Nelson Thomson Sinaluta Sask \$11,616, Tiger Hills School Division Glenboro Man \$6,777, Tlingit Haida Yukon Community Whitehorse YT \$17,328, Tomlin Construction Ltd Gronlid Sask \$2,077, Torchinsky Consulting (1976) Ltd Edmonton Alta \$3,210, Toronto Dominion Bank Toronto Ont \$66,645, Toto Winona Cupar Sask \$10,140, Touche Ross & Co Winnipeg Man \$12,799 and Nanaimo BC \$2,531, Touchwood Rehab Fort Qu'Appelle Sask \$2,287, Town of Fort Qu'Appelle Fort Qu'Appelle Sask \$2,097, Transport Boisrand de Blainville Blainville Que \$25,903, Robert Trudeau Geraldton Ont \$7,500, Truro Band Truro NS \$19,000, Union of British Columbia Chiefs West Vancouver BC \$50,000, Union of Ontario Indians Toronto Ont \$64,000, University of: British Columbia Vancouver BC \$25,000; Calgary Calgary Alta \$44,000; Quebec Que \$37,302 and Saskatchewan Saskatoon Sask \$2,092, R M Van Eyk Toronto Ont \$39,375, Vancouver Indian Education Centre Vancouver BC \$13,500, Vidal Trucking Meadow Lake Sask \$5,589, M Vickers Edmonton Alta \$10,700, Victor Temporary Service Cambridge Ont \$8,327, G Wahewave Wadena Sask \$3,475, Wakaw School Unit 48 Wakaw Sask \$9,554, R Wake Up Balcarres Sask \$11,480, W L Wardrop & Assoc Regina Sask \$2,090, Water Hen Band Skawnan Man \$2,824, Wayaseecapp Band Rosburn Man \$2,981, J C Webster St George Ont \$4,000, Weitzel Consulting Services Silver Ridge Man \$4,127, Weona Bus

Coop St Paul Alta \$304,067, Una Wesley Edmonton Alta \$2,100, West Parry Sound Board West Parry Sound Ont \$2,741, Wendy Whitecloud Ottawa Ont \$6,975, Whitefish Lake Band Atikameg Alta \$4,143, M Whitefish Leoville Sask \$7,946, J Whitehead Leoville Sask \$2,280, Weibe Wilson Knowle Bretz Fort Francis Ont \$3,351, J Wildcat Hobbema Alta \$47,189, Wildrose Driver Training Peace River Man \$14,700, Williams & Hill Transportation Ltd North Vancouver BC \$8,000, A Windego Lestock Sask \$6,600, Windego Development Weagawam Lake Ont \$17,000, Wintemate Rindle Co Ltd Winnipeg Man \$6,311, B Wolfe Lestock Sask \$2,530, Wolley Industries Fort St John BC \$4,754, C Wuttunee Cando Sask \$21,154, E Wuttunee Cando Sask \$33,057, K Wuttunee Cando Sask \$10,921, J Yesno Toronto Ont \$2,550, L Yuzicappi Fort Qu'Appelle Sask \$6,445.

Other Health Services \$698,503.

Photography Service Except Motion Picture \$27,586.

Protection Services \$956,352—Canadian Corps of Commissionaire Ottawa Ont \$27,578, Centre des services sociaux: de la Cote Nord Hauteurive Que \$529,343; de l'Outaouais Hull Que \$62,168 and du Richelieu Longueuil Que \$165,229, Minister of Finance Victoria BC \$143,357.

Training of Public Servants—Other \$374,535—EAC Amy & Sons Ltd Toronto Ont \$9,359, Government of Canada—Public Service Commission Ottawa Ont \$122,605, Maskwashees Cultural College Hobbema Alta \$2,400, Provincial Government of Indian Affairs Toronto Ont \$2,150, Robert J Rupert Kemptville Ont \$2,100, Saskatchewan Indian Commission College Regina Sask \$16,640, The Briars Ottawa Ont \$3,645.

Welfare Service \$393,430—E Andrychuk Funeral Home Ltd Kam-sack Sask \$5,088, Aurora Funeral Home Whitehorse YT \$11,030, Bardal Funeral Homes Winnipeg Man \$30,931, Barrons Funeral Chapel Ltd Tisdale Sask \$2,798, Brown Funeral Home Kenora Ont \$5,851, Coventry Funeral Home Nipawin Sask \$7,989, T W Curry Funeral Home Sydney NS \$2,590, Daley's Funeral Home Big River Sask \$2,828, Everitts Funeral Chapel North Battleford Sask \$9,976, Frasers Funeral Home Rosthern Sask \$5,455, Funk's Funeral Home Rosthern Sask \$2,125, Gregory's Funeral Home Williams Lake BC \$6,922, Kenora Funeral Chapel Kenora Ont \$2,855, Kirkby Funeral Serv Ltd Raymore Sask \$5,412, Lillooet Funeral Home Lillooet BC \$5,518, McKagues Funeral Home Saskatoon Sask \$4,640, MacKenzie Funeral Home Prince Albert Sask \$19,543, Marshalls Funeral Home St Walburg Sask \$10,818, Melfort Funeral Home Melfort Sask \$4,582, Moores Funeral Home Perth NB \$2,455, Nyfason's Funeral Home Wadena Sask \$4,783, Paulhas Funeral Home Shellbrook Sask \$10,611, Prince Albert Funeral Home Prince Albert Sask \$2,524, Rethsen's Funeral Home Carlyle Sask \$6,458, Rogans Funeral Home Flin Flon Man \$2,050, Rynar's Funeral Home Dawson Creek BC \$2,785, Sallows & MacDonald Funeral Home North Battleford Sask \$6,671, Speers Funeral Chapel Ltd Regina Sask \$2,840, J E Thomas Funeral Home Meadow Lake Sask \$5,887, Thompson's Funeral Home Richibucto NB \$3,068, Tubman Funeral Home Ltd Wolseley Sask \$30,645.

NORTHERN AFFAIRS PROGRAM

Artists and Designers Fees \$5,101.

Consultant Fees \$357,247—A Barry Roberts Ashton Ont \$8,835, Alphatext Ottawa Ont \$3,995, Baffin Region Inuit Association Frobisher Bay NWT \$8,500, Steven Bigras Carlsbad Springs Ont \$2,400, Serge Bouchard Pointe aux Trembles Que \$6,000, Built Environment Co-ordinators Toronto Ont \$13,078, Rachelle Castonguay Ottawa Ont \$15,250, Cooke Offshore Calgary Alta \$23,000, Czar Holdings Whitehorse YT \$3,350, Kenneth de la Barre Br-sard Que \$5,200, F G Bercha and Associates Calgary Alta \$25,000,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Kenneth Ford Edmonton Alta \$3,000, Harrison Consulting Service Whitehorse YT \$2,014, Inuit Tapiristat of Canada Ottawa Ont \$4,018, Donna L Kydd Vancouver BC \$5,325, Ignatius E La Rusic Montreal Que \$3,500, Papineau Gerin Lajoie Montreal Que \$3,995, Catherine E MacNaught Ottawa Ont \$3,700, R Meiklejohn Whitehorse YT \$40,204, Jea Morissett Montreal Que \$11,630, Bruce E Myers Montreal Que \$4,320, Omajowa I Natufe Ottawa Ont \$3,000, Paul Nielsen Ottawa Ont \$2,800, Ole Olesen Copenhagen Denmark \$5,000, Peat Marwick and Partners Edmonton Alta \$15,000, A J Reeve Calgary Alta \$2,000, Keren Rice Toronto Ont \$7,000, Dr Israel Ruong Uppsala Sweden \$5,000, Hira Singh Ottawa Ont \$4,500, Gregory Sucharczuk Ottawa Ont \$5,500, Systems Approach Ltd Ottawa Ont \$19,880, Tukilik Services Ltd Balderson Ont \$16,482, University of: Alaska Anchorage Alaska USA \$3,500; Montreal Montreal Que \$19,445 and Saskatchewan Saskatoon Sask \$15,356, Weston-Graham and Associates Ottawa Ont \$14,100.

Data Processing Services \$112,536—Alphatext Ottawa Ont \$41,766, Canadian General Electric Toronto Ont \$5,213, Canadian National Telecommunications Ottawa Ont \$5,549, Government of Canada—Public Archives Ottawa Ont \$4,003, S D L Ottawa Ont \$47,983.

D S S Costs \$303,448—Government of Canada—Supply and Services Ottawa Ont \$303,448.

Engineering Services \$42,148—Archer Cathro and Associates Whitehorse YT \$2,995, Associatd Engineering Vancouver BC \$2,760, Charles Howard and Associates Winnipeg Man \$12,639, Eric H Johnson Whitehorse YT \$3,430, Tri Ocean Engineering Ltd Calgary Alta \$19,781.

Films & Tapes \$40,663—Government of Canada—Canadian Government Photo Ottawa Ont \$2,000 and National Film Board Montreal Que \$33,643.

Honoraria \$36,767—Canadian Eskimo Arts Council Ottawa Ont \$13,635, H E Boyd Whitehorse YT \$4,046.

Interpreters' Fees \$6,222.

Laundry Cleaning and Towel Service \$3,789.

Legal Fees \$16,767—Brownlee Fryett Edmonton Alta \$16,512.

Long Term Storage \$3,197.

Memberships General \$2,628.

Official Hospitality \$39,064.

Other Service Contracts \$3,367,768—A Barry Roberts Ashton Ont \$9,325, Ken Ackhurst Vancouver BC \$8,000, Edith Janet Adamson Ottawa Ont \$7,450, Lorraine Allison Lundbreck Alta \$3,000, Alphatext Ltd Ottawa Ont \$21,689, Allwest Reporting Ltd Burnaby BC \$62,012, Peter Anderson Lanark Ont \$3,500, Amarillo Holdings Calgary Alta \$5,000, Aquatic Environment Calgary Alta \$5,000, Arbox Forest Development Ottawa Ont \$28,042, Arctic Bay Council Arctic Bay NWT \$10,919, Arctic Winter Games Hay River NWT \$17,421, Argenteuil Management Ottawa Ont \$3,100, Association Inukstuit Katimajit Inc Quebec Que \$3,911, Atai Arctic Creative Development Ottawa Ont \$15,235, Atmospheric Environment Ottawa Ont \$3,339, Baffin Region Inuit Association Frobisher Bay NWT \$5,722, Peter Balt Grimsby Ont \$3,650, Band Secretary Arctic Red River Alta \$2,000, Marlene Barnett Toronto Ont \$2,165, Carolyn Bennett Vanier Ont \$7,757, Pio Bianchini Lucerne Que \$7,560, Bird and Hale Toronto Ont \$55,862, Edit Bohmer Whitehorse YT \$27,450, Maria Brazeau Ottawa Ont \$3,232, Hugh R Brody Montreal Que \$23,612, Maria Brown Fort Smith NWT \$5,600, Harvey Burritt Surrey BC 2,470, Bryan Buru

O'Hagen Fort Smith NWT \$4,500, Shirley S Callard Ottawa Ont \$13,435, Cameron Brewin & Scott Toronto Ont \$139,787, Canadian Arctic Producers Ottawa Ont \$12,330, Canadian Guilds of Crafts Montreal Que \$2,841, Carleton University Ottawa Ont \$23,228, William J Carpenter Yellowknife NWT \$3,000, J Edward Chamberlin Mississauga Ont \$11,938, Claire Coleman Ottawa Ont \$14,750, Alan Cooke Ottawa Ont \$7,950, Nancy Cooper Ottawa Ont \$11,670, Penina Coopersmith Toronto Ont \$6,000, Dianna Crosbie Ottawa Ont \$8,775, Custom Drafting Vancouver BC \$30,200, Dallard Runge Consultants Toronto Ont \$16,406, D A Davidson Ottawa Ont \$3,803, Decario and Waddell Vancouver BC \$2,120, Richard D Dixon Barrie Ont \$11,373, Do-Little Services Yellowknife NWT \$2,272, Isabelle Dowdell Whitehorse YT \$2,550, D H Duncan & Co Ltd Mission BC \$9,538, Mary Eberts Toronto Ont \$7,838, Dr T Espie Ottawa Ont \$8,000, Janice Falls Ottawa Ont \$13,700, Christine Feniak Winnipeg Man \$6,000, Fort Good Hope Settlement Fort Good Hope NWT \$5,467, Patricia Fournier Orleans Ont \$7,186, Hugh French Ottawa Ont \$3,797, Odette Gaboury Ottawa Ont \$14,300, Gareth Gale Nanisivik NWT \$2,097, Don J Gamble Ottawa Ont \$27,043, Robert A Gamble Ottawa Ont \$4,200, Mrs Robin Gedalof London Ont \$2,000, S Gelman Ottawa Ont \$3,579, Geo-Analysis Ottawa Ont \$12,587, G E Glofcheskie North Bay Ont \$14,401, Julia Gorman Kingston Ont \$2,751, Government of Canada—Energy, Mines and Resources Ottawa Ont \$33,025; Statistics Canada Ottawa Ont \$7,766 and Supply and Services Ottawa Ont \$29,417, Daphne A S Greenwood Ottawa Ont \$8,625, Robin Gregory Vancouver BC \$2,173, Gulf Oil Canada Ltd Toronto Ont \$8,217, R M Hardy & Associates Calgary Alta \$92,367, R C Haynes Herriot Bay BC \$3,750, Herc Holdings Ltd Yellowknife NWT \$26,548, Hillpress Associates Stittsville Ont \$3,170, Charles Howard and Associates Winnipeg Man \$22,974, Phil Howard Hay River NWT \$3,000, Hurtig Publishers Edmonton Alta \$2,000, Carmen Howdle Hay River NWT \$5,801, Pat Hutchinson Yellowknife NWT \$11,922, Inuit Tapiristat Ottawa Ont \$3,101, Institute for Northern Studies Saskatoon Sask \$5,000, Inuit Cultural Institute Eskimo Point NWT \$57,961, Impact Research Ottawa Ont \$31,763, Industrial Catering Edmonton Alta \$31,673, MacKenzie Valley Pipeline Inquiry Ottawa Ont \$2,046, Inland Waters Vancouver BC \$24,193, Interdisciplinary System Winnipeg Man \$230,471, International Forest Fire Richmond BC \$299,095, Inuit Tapiristat Ottawa Ont \$67,394, Jamara Inc Ottawa Ont \$7,350, Joanson Boudreau & Associates Ottawa Ont \$6,500 Prof Michael Jackson Vancouver BC \$14,710, Mary Jan Jones Ottawa Ont \$2,000, C A Kaszycki Ottawa Ont \$2,800, Keewatin Inuit Association Rankin Inlet NWT \$20,000, Keir & Lear Development Winterburn Alta \$2,780, Bill Kemp Montreal Que \$2,300, Kenting Earth Sciences Ltd Ottawa Ont \$33,600, Karen L Koleszar Whitehorse YT \$2,327, John Lambert Ottawa Ont \$6,415, La Federation des Co-operatives Montreal Que \$31,688, Liktormedia Pointe Claire Que \$2,000, Lethbridge Community College Lethbridge Alta \$5,459, David Lloyd Ottawa Ont \$4,985, Catherine D Lubeck Whitehorse YT \$2,648, Dean K Lysyk Vancouver BC \$40,200, M M Dillon Ltd Yellowknife NWT \$12,000, Maberly Futures Group Maberly Ont \$4,950, Stephen J Malesku Fort Smith NWT \$2,755, T H Manning Cape Dorset NWT \$2,000, Ann Marie Marion Aylmer Que \$2,853, May Pearson & Assoc Toronto Ont \$8,141, Katia L Mayer Ottawa Ont \$14,750, Roger McDonnell Ottawa Ont \$7,440, Sheila McDonnell Ottawa Ont \$6,187, F J McFarland Merrickville Ont \$8,075, Metis Association Yellowknife NWT \$5,000, Mosanto Canada Ltd Streetsville Ont \$7,300, M T B Consultants Edmonton Alta \$14,514, Prof Jean Morisset Montreal Que \$3,000, Mary Russell Ottawa Ont \$8,190, N W T Coachlines Ltd Yellowknife NWT \$2,884, Northern Quebec Inuit Association Montreal Que \$1,000, Nor Mac Management Yellowknife NWT \$3,636, Norwell Developments Norman Wells NWT \$42,697, Helen Mary Oliver Ottawa Ont \$3,990, Outcrop Ltd Yellowknife NWT \$2,083, Ileana C Parkes Inuvik NWT \$37,644, John Patterk Ottawa Ont \$2,981, Terry Phalen Ottawa Ont \$2,525, Phelps Ewert and Walters Whitehorse YT \$24,050, Willard Phelps Whitehorse YT \$7,800, Points North Transport Inuvik NWT \$2,892, J R S

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Prichard Toronto Ont \$16,225, Maudie Qitsualik Ottawa Ont \$10,929, R & R Research Ltd Winnipeg Man \$45,284, G P Reilly Kinburn Ont \$3,900, Karen Rice Toronto Ont \$6,500, James Riddle Ottawa Ont \$5,280, Dr M A Road Ottawa Ont \$5,000, Patricia Ryan Cape Dorset NWT \$4,050, Douglas Sanders Vancouver BC \$12,100, Ene Schoeler Ottawa Ont \$13,420, Reissa Schragger Toronto Ont \$2,093, F Schwartz Toronto Ont \$8,000, Settlement Council Fort Good Hope NWT \$7,644, George C Sims Ottawa Ont \$5,963, Barbara E Smith Ottawa Ont \$9,203, Gordon Smith Ottawa Ont \$10,000, Margot Smyth Ottawa Ont \$9,506, H A R Steltner Pond Inlet NWT \$2,500, D Snowden St John's Nfld \$5,470, A Spalding Toronto Ont \$5,200, Alexander Stevenson Ottawa Ont \$4,800, W Strong Ottawa Ont \$3,750, G Michael Swan Medicine Hat Alta \$4,669, Barbara Swannack Ottawa Ont \$4,680, Wanda Szostak Toronto Ont \$2,250, Taqramiut Napingat Inc Ottawa Ont \$4,100, Templeton Engineering Co Winnipeg Man \$24,959, Terra Surveys Ottawa Ont \$29,305, Terrain Analysis and Map Stittsville Ont \$4,830, Thurber Consultants Ltd Victoria BC \$8,219, Trans North Fire Fighting Fort Smith NWT \$188,540, Trans North Turbo Air Whitehorse YT \$19,530, Tukilik Services Balderson Ont \$10,988, Underhill & Underhill Whitehorse YT \$5,790, Underwood McLellan Winnipeg Man \$3,785, University of British Columbia Vancouver BC \$17,561, Calgary Calgary Alta \$5,500, Guelph Guelph Ont \$47,634, Manitoba Winnipeg Man \$9,957, McGill Montreal Que \$80,161, Memorial Happy Valley Labrador \$8,000, Ottawa Ottawa Ont \$35,475, Toronto Toronto Ont \$75,505 and Western Ontario London Ont \$40,064, Urban and Rural Systems San Francisco Calif USA \$5,426, Peter J Usher Ottawa Ont \$12,500, Martha Vendine Ottawa Ont \$2,400, V & S Janitorial Service Whitehorse YT \$2,400, Erik Watt Montreal Que \$3,798, West Baffin Eskimo Co-op Cape Dorset NWT \$9,075, Western Ecological Service Edmonton Alta \$41,361, D A West-worth Edmonton Alta \$28,597, Larry A Winter Ottawa Ont \$3,500, World Council of Indigenous People Lethbridge Alta \$5,000, F Wortman Rankin Inlet NWT \$3,600, W J Catering Hay River NWT \$5,400, J Wemigwans Manitowaning Ont \$2,500, Yukon Indian Plan Whitehorse YT \$40,524, Yukon Native Brotherhood Whitehorse YT \$15,000, Dr S C Zoltai Edmonton Alta \$2,361.

Other Business and Special Services \$2,412,938—Association of Canadian Universities Ottawa Ont \$7,500, Canada Centre for Remote Sensing Ottawa Ont \$5,250, Canadian Reindeer Tuktoyaktuk NWT \$4,000, Canadian Stratigraphic Calgary Alta \$3,006, Central Freight Ottawa Ont \$41,166, Dun & Bradstreet Toronto Ont \$5,000, Dr John Fyles Ottawa Ont \$21,923, Government of Canada—Agriculture Ottawa Ont \$24,875, Energy, Mines and Resources Ottawa Ont \$50,341, Environment Regina Sask \$873,372, National Film Board Montreal Que \$59,201, National Research Council Ottawa Ont \$12,989, Privy Council Office Ottawa Ont \$105,624, Public Service Commission Ottawa Ont \$43,229, Public Works Ottawa Ont \$18,140 and Supply and Services—Audit Services Bureau Ottawa Ont \$305,349, Government of the Northwest Territories Yellowknife NWT \$232,203, Government of the Yukon Territory Whitehorse YT \$512,951, International Forest Richmond BC \$2,000, Roy Jorgenson Associates Toronto Ont \$68,756, Kampea Enterprises Ottawa Ont \$3,750, Kosy Kourt Catering Service Hay River NWT \$2,993, Management Consulting Services Ottawa Ont \$4,785, Pacific Forest Research Victoria BC \$2,500, Petroleum Resources Yellowknife NWT \$16,000, Policy Development Group Ottawa Ont \$2,000, Alexander Stevenson Ottawa Ont \$4,000, Whitehorse Assay Office Whitehorse YT \$3,484.

Photographers Services \$20,127—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,924, George Hunter Toronto Ont \$6,514, Michael Mitchell Toronto Ont \$2,800.

Processing—Micro-film \$15,112—Government of Canada—Public Archives Ottawa Ont \$9,030, Terra Surveys Ottawa Ont \$5,329.

Protection Services \$46,525—Canadian Corps of Commissionaires Ottawa Ont \$43,569.

Research Fees \$506,689—Environmental Sciences Calgary Alta \$13,000, Government of Canada—Environment Ottawa Ont \$11,965 and Statistics Canada Ottawa Ont \$9,005, Government of the Northwest Territories Yellowknife NWT \$339,711, Government of the Yukon Territory Whitehorse YT \$10,000, Keewatin Inuit Association Rankin Inlet NWT \$100,267, Robert Lanari Ottawa Ont \$11,235, George Miller Whitehorse YT \$4,000.

Repair Under Contract \$4,559.

Stenographic Assistance \$246,484—Action Personnel of Ottawa Ottawa Ont \$9,945, Barbara's Office Personnel Ottawa Ont \$5,963, H V Chapman and Associates Ottawa Ont \$2,201, Drake International Ltd Ottawa Ont \$8,056, Government of Canada—Transport Ottawa Ont \$3,553, Harrington Personnel Ottawa Ont \$4,508, The Job Farm Ottawa Ont \$2,270, Kelly Girl Service of Canada Ottawa Ont \$10,008, McDonald and Brisson Ottawa Ont \$7,808, Office Overload Ottawa Ont \$53,427, Ottawa-Hull Bilingual Personnel Ottawa Ont \$11,112, Personnel Pool Ottawa Ont \$29,610, Talk Temporary Calgary Alta \$2,935, The 500 Ottawa Ont \$72,030, Victor Temporary Service Cambridge Ont \$13,104.

Training \$1,090,614—Training Costs: Employees \$6,478; Travel \$125,683 and Personal Allowances: \$764,236, Trainees: Clothing \$27,642 and Tuition and Texts \$50,532, Employees Training Tuition: Departmental \$15,923 and Interdepartmental \$59,627, Employees Training Outsideservices \$25,707, Employees Training Accommodation Outsideservices \$6,627, Official Language Training Cost \$7,330.

Training—Fire Fighting \$3,645.

PARKS CANADA PROGRAM

Applied Research Human Sciences \$243,342—Association Forestière Québec Que \$13,000, Beauchemin & Baston Montreal Que \$48,951, Louis Dupuis Quebec Que \$11,000, Gauthier Poulin Thériault Ste Foy Que \$30,000, Ione Gedye London England \$2,000, Fred House Cornwall PEI \$6,620, J C Lahaye & Assoc Montreal Que \$25,722, Louis Marie Lavoie Quebec Que \$24,500, Adrienne Lucie Quebec Que \$3,500, Jean Marie Marois Quebec Que \$3,500, Carole Plante Quebec Que \$5,000, Shelley Naomi Reisman Bloomfield Hills Mich USA \$3,000, Service Regional des Loisirs Longueuil Que \$4,687, Southam Business Publication Ltd Don Mills Ont \$2,400.

Applied Research Natural Sciences \$1,796,831—Aresco Ltd Calgary Alta \$14,000, Atlantic Res Planners Fredericton NB \$8,400, Pierre Bengé Ottawa Ont \$3,000, Banff School of Fine Arts Banff Alta \$2,201, Bio-Systems Aquatic Resources Consultants Calgary Alta \$3,999, Birds & Hale Ltd Toronto Ont \$30,000, Donald A Blood & Associates Ltd Lantzville BC \$7,500, Brenda Brooks Richmond Ont \$3,030, Bufo Inc Ottawa Ont \$14,582, Jay E Campbell Exeter Ont \$5,000, R Wayne Campbell Victoria BC \$5,800, Canadian Forestry Service Edmonton Alta \$48,000, Dr E A Christiansen Saskatoon Sask \$9,000, Conseiller Beak Ltée Montreal Que \$9,000, Dr Peter David Montreal Que \$3,000, David Dolman Kitchener Ont \$2,000, Eastern Ecological Research Ltd Truro NS \$48,965, Ecological Services Guelph Ont \$16,492, Ecologicals Ltd Kitchener Ont \$18,197, Ecoterp Ecological Ent Ltd Field BC \$16,000, Alyse Frampton Cornwall Ont \$2,667, Halle Flygare Banff Alta \$7,500, Forest Management Institute Ottawa Ont \$54,069, Robert A Gamble Ottawa Ont \$7,650, C E Garton Thunder Bay Ont \$6,200, Gauthier Poulin Thériault Ste Foy Que \$7,500, Geo Analysis Ltd Ottawa Ont \$3,000, Government of Canada—Agriculture Ottawa Ont \$28,762, Environment Atlantic Provinces \$90,000, Edmonton Alta \$374,909, Hull Que \$7,000, Ottawa Ont \$36,777 and Regina

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Sask \$25,000 and Secretary of State Ottawa Ont \$3,500, D Hamer Calgary Alta \$27,000, Harris Environmental Research Ltd Calgary Alta \$13,850, Dr D Henry Waskesiu Lake Sask \$5,337, Ramona Herrick Ottawa Ont \$14,100, Hilderman Feir Witty & Associates Winnipeg Man \$10,000, Hunter & Associates Ltd Toronto Ont \$25,870, Dr H W Jones Calgary Alta \$4,000, L G L Ltd Toronto Ont \$14,994, Lee & Adkins Ltd Lantzville BC \$29,000, Stella Leveck Ottawa Ont \$3,030, J F MacLaren Ltd Willowdale Ont \$6,283, Marine Research Assoc Deer Island NB \$10,429, Martec Ltd Halifax NS \$10,000, R Millson Calgary Alta \$6,800, Dr Dwight Mudry Calgary Alta \$3,996, National & Provincial Parks Assoc Edmonton Alta \$29,284, Pender Island Marine Laboratory Port Williamson BC \$4,000, Dr F Pojar Victoria BC \$5,000, Province of New Brunswick Fredericton NB \$3,200, Renewable Resources Consulting Services Ltd Edmonton Alta \$32,000, A D V Revill Assoc Belleville Ont \$30,500, Benoit Robitaille Sillery Que \$6,470, Scace & Associates Ltd Calgary Alta \$14,558, Service Canadian de la Faune Quebec Que \$3,150, Sharon Professional Services Ottawa Ont \$2,246, M Skeel & Soren Schomberg Ont \$18,260, Dr Gerald Smith Calgary Alta \$3,000, J Stanley Truro NS \$3,620, Techman Ltd Calgary Alta \$14,000, Tera Environmental Resource Analyst Ltd Vancouver BC \$4,970, Carol Thiessen Ottawa Ont \$6,000, Dr R F Tomlinson Ottawa Ont \$19,500, Dr A S Trenhaile Windsor Ont \$3,077, University of: Alberta Edmonton Alta \$188,205; Calgary Calgary Alta \$11,150; Laval Quebec Que \$73,460; McGill Montreal Que \$12,531; Memorial St John's Nfld \$28,500; New Brunswick Fredericton NB \$2,500; Saskatchewan Saskatoon Sask \$25,000 and Western Ontario London Ont \$5,500, Wildlands Assoc Caledonia NS \$6,950, Dr Paul F Wilkinson Montreal Que \$9,000, Yukon Cons Society Whitehorse YT \$8,555.

Canadian Government Photo Centre \$115,985—Government of Canada—Secretary of State Ottawa Ont \$81,283 and Montreal Que \$3,396, W E Hilton Waterton Lakes Alta \$5,198.

Catering \$352,943—Cal Van Catering Vancouver BC \$23,040, H & G Caterers Edmonton Alta \$316,925.

Computer Services \$448,490—Alphatext Systems Ottawa Ont \$23,951, G W Anderson Calgary Alta \$4,588, Bell Canada Montreal Que \$7,036, Government of Canada—Agriculture Ottawa Ont \$20,000 and Indian Affairs and Northern Development Ottawa Ont \$79,839, Systems Dimensions Ltd Ottawa Ont \$209,827 and Toronto Ont \$45,883, System House Ottawa Ont \$27,299.

Consultants Contracts \$1,541,314—Acres Consulting Services Ltd Halifax NS \$4,203 and Niagara Falls Ont \$9,901, Charles W Amnden Winnipeg Man \$31,000, Assoc Engineering Service Regina Sask \$2,447, B B T Geotechnical Consultants Saskatoon Sask \$6,950, B L M Architects Regina Sask \$3,606, Babe Construction Harbour Grace Nfld \$6,978, Beaulieu Poulin Quebec Que \$11,399, Becan Inc Quebec Que \$3,066, Beland Demers Neufchatel Que \$17,720, Frenet Bergeron Quebec Que \$15,757, Gilbert Bourassa Quebec Que \$6,284, Carl Bray Contractor Cornwall Ont \$2,556, M R Byrne Assoc Burlington Ont \$53,823, C B C Ltd Halifax NS \$11,439, E A Campbell Sydney NS \$10,000, Canadian British Con Ltd Halifax NS \$20,110, Canadian Facts Co Ltd Ottawa Ont \$27,384, Donald Carter Ste Foy Que \$12,500, Nicole Castéran Ottawa Ont \$3,360, Centre de Recherche Inc Quebec Que \$2,000, L G Chabot Quebec Que \$10,353, Cinephotec Inc Montreal Que \$2,498, W E Coates Guelph Ont \$9,540, Communication A B C Montreal Que \$2,402, Community Planning Consultants Vancouver BC \$7,561, Conseil Regional des Loisirs Longueuil Que \$14,850 and Montreal Que \$10,000, Conseil Regional Riv Sud Montreal Que \$20,000, Construction Maubert Gaspé Que \$61,988, Coricum Communications Montreal Que \$2,200, Corush & Laroque Ottawa Ont \$22,618, Jacques Deblois Quebec Que \$31,530, Deleuw Cather Canada Ltd Calgary Alta \$6,739, Delmont Construction Cap de la Madeleine Que \$37,175, Desjardins Saurial Montreal

Que \$6,675, Douglas Ecological Consultants Victoria BC \$70,080, Elliot Environment London Ont \$5,000, Equipment Electrique Gaspé Que \$98,672, Exhibits 4 Inc Montreal Que \$33,423, Louis Fecteau Quebec Que \$22,238, Gauthier Poulin Theriault Ltd Ste Foy Que \$41,591, R Gauvin Quebec Que \$3,678, Robert Gosman Winnipeg Man \$7,574, Government of Canada—Environment Ottawa Ont \$7,502; Public Service Commission Ottawa Ont \$13,925 and Supply and Services Ottawa Ont \$72,007, A G Graham Engr Ottawa Ont \$7,018, Robert Guinn Winnipeg Man \$6,475, International Water Consultants Barrie Ont \$6,000, J R L Consultants Inc Orleans Ont \$2,755, Johnson Sustank Weinstein Toronto Ont \$10,046, Laboratoire Géomation Gaspé Que \$17,536, Celine Laliberté Québec Qué \$3,000, Lalonde Valois Lamarre Montreal Que \$33,280, Land Planning Assoc Calgary Alta \$7,735, Lavenhol & Howath Vancouver BC \$7,500, J D Lee Engineering Kingston Ont \$4,022, Les Conseilles Beak Montreal Que \$12,500, André Moisson Less Montreal Que \$25,445, Management Consulting Devices Halifax NS \$25,681, D J Matheson Engr Ltd Halifax NS \$3,895, R McIntyre Whitehorse YT \$18,400, Underwood McLellan Winnipeg Man \$29,319, McCorstie Genest & Middleton Ottawa Ont \$21,993, Catherine Mimmo Toronto Ont \$2,350, Morrison Hiresfield Thenkston Guelph Ont \$10,000, J P Morin Montmagny Que \$76,366, Morton Donns & Partner Rexdale Ont \$27,543, Surveyer Nenniger Montreal Que \$5,778, Northern Alberta Institute of Technology Edmonton Alta \$5,364, C C Parker & Assoc Hamilton Ont \$3,307, Pelletier Morel Quebec Que \$6,125, D Perry Short & Co Sault Ste Marie Ont \$10,467, Pluritec Consultants Grand-Mère Que \$4,268, Proctor & Redfern Group Toronto Ont \$29,111, Project Planning Cons Halifax NS \$7,211, Protentia Consultants Ottawa Ont \$2,000, Quebec Téléphone Quebec Que \$4,126, Real Racine Lévis Que \$4,625, Reilley Penny Campbell Toronto Ont \$4,750, C Q Robinson & Assoc Ltd Toronto Ont \$2,477, Roche et Associés Québec Que \$10,843, Frenette St Onge Ottawa Ont \$3,600, Sécurité Leases Monroon Que \$3,185, Jonas Spence Sales Co Toronto Ont \$3,518, Marion E S Shanks Leamington Ont \$3,000, Total North Communications Whitehorse YT \$10,280, Tottens Sims & Hubicki Whitby Ont \$5,224, Training Strategies Toronto Ont \$2,500.

Contract-Construction Supervision \$2,239,323—Appraisal Const Ltd Cornerbrook Nfld \$3,900, Beaulieu Poulin Robitaille Quebec Que \$44,929, Fernet Bergeron Quebec Que \$8,538, Bouthier Poulin Robitaille Quebec Que \$6,890, Bilzile Brassard Quebec Que \$36,874, M R Byrne Assoc Burlington Ont \$5,866, Deleuw Cather Niagara Falls Ont \$14,893, Cathedral & Wright Saskatoon Sask \$26,305, Coady's Metal St John's Nfld \$5,501, Continental Asphalte Grand Mère Que \$294,466, Côté & Desgagnés Charlesbourg Que \$10,909, Jacques de Blois Quebec Que \$44,332, Desjardins Saurial Chomody Montreal Que \$35,851, Dupuis Côté Assoc Quebec Que \$50,136, Dupuis Morin Routhier Laval Que \$17,039, E A B Eng Const Ltd Calgary Alta \$9,812, Marc Gauthier Quebec Que \$48,883, Roland Gauvin Quebec Que \$3,678, General Entreprises Whitehorse YT \$4,263, Gilbert Bourassa Morin Gagné Quebec Que \$10,538, Gilco Entreprises Baddeck NS \$6,391, H Q Golden & Assoc Ottawa Ont \$12,955, Island Coastal Services Charlottetown PEI \$123,867, Island Engineering Co Ltd Corner Brook Nfld \$7,000, Laboratoire Géomat Gaspé Que \$18,747, Louis Laflamme St Lambert Que \$110,502, Lagacé Morel Architectes Sept-Iles Que \$6,772, Lalonde Valois Lamarre Montreal Que \$87,507, Lynk Electric Sydney NS \$22,163, McNeely Engineering Structures Kingston Ont \$20,716, Newfoundland Design Assoc Ltd St Johns Nfld \$5,041, Nolan White & Assoc St John's Nfld \$5,173, C C Parker & Assoc Hamilton Ont \$21,254, Pluritec Consultant Grande Mère Que \$9,300, Jean Luc Poulin Duvernay Laval Que \$18,840, Proctor & Redfern Group Toronto Ont \$13,930, Quinns Plumbing & Bldg Ltd Douglasville NB \$12,054, Sogerpro Construction Laval Que \$607,182, Stencon Ltd Saint John NB \$6,296, Jean Claude Tremblay Sherbrooke Que \$4,953, J Trahan Chamblay Que \$41,983, Terdifer Héroux & Assoc Shawinigan Que \$336,982, Viau Birty Paquin Duvernay Que \$18,716.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Contract Design \$510,207—Assoc Design & Development Ltd Halifax NS \$9,478, Bahl Chiasson Desrochers Lalonde & Assoc St Lambert Que \$4,159, Banff Cooper Assoc Ltd Victoria BC \$8,589, Bert's Drafting Calgary Alta \$2,272, Bouchelle Parizeau Gingras Buies Quebec Que \$10,512, Geo Brandys & Assoc Halifax NS \$5,400, H Brydon Production Belleville Ont \$4,816, Butler-Krebs Associates Ltd Calgary Alta \$3,100, Communication Rosehandler Montreal Que \$4,400, Côté & Desgagnes Charlesbourg Que \$11,788, Chrysler & Latham Ltd Willowdale Ont \$3,892, Dimension Environnement Montreal Que \$24,110, Dodds Tomlinson & Associates Calgary Alta \$2,879, Domonick Polson Thompson Cornwall Ont \$3,401, Elko Emori Ltd Ottawa Ont \$6,341, G P T Maritimes Moncton NB \$10,880, Gauthier Guete Roy Quebec Que \$8,000, Gauthier Poulin Theriault St Foy Que \$12,445, Golder Assoc Mississauga Ont \$21,133, Government of Canada—Public Works Toronto Ont \$7,853, Groupe concepteur d'idée Inc Quebec Que \$25,000, Jodoin Lamarre Pratte Assoc Montreal Que \$8,000, Lalonde Valois Lamarre Valois Montreal Que \$14,789, Gilles Larière Sherbrooke Que \$17,500, Paul E Lemieux St Romuald Que \$5,000, Al Shu Lu Ottawa Ont \$6,000, Museum Display Ottawa Ont \$6,005, F C O'Neil Halifax NS \$4,880, O'Connor O'Connor Mattby Architects Edmonton Alta \$2,592, Ouellet & Reaves Montreal Que \$8,000, Pelletier-Morel Sillery Que \$31,678, Pluritec Consultant Shawinigan Que \$41,732, Roche & Associés St Foy Que \$53,657, André Sauvé Laval Que \$6,500, Sheppard Burt & Pratt St John's Nfld \$4,208, Sperry Assoc Ltd Dartmouth NS \$3,150, Tremblay Héroux Assoc Shawinigan Que \$2,213, M S Thompson & Assoc Cornwall Ont \$15,913, Wiebe Forest Group Ltd Calgary Alta \$4,226, R Zybelle Windsor Ont \$3,500.

D S S Administration Cost \$674,464—Government of Canada—Supply and Services Ottawa Ont \$600,392.

Editorial Contracts \$23,775—D M Blair Ottawa Ont \$3,000, Government of Canada—Supply and Services Ottawa Ont \$2,926, Spica Translation Vanier Ont \$2,976, Stevenson & Kellogg Ltd Toronto Ont \$10,956.

Entertainment and Hospitality \$21,489.

Equipment Maintenance \$2,051.

Fire Protection \$479,218—Avalon Airways Red Deer Sask \$107,852, B C Forest Services Vancouver BC \$8,268, Buffalo Airways Fort Smith YT \$52,583, City of Dawson Dawson City YT \$6,394, Cleman Large Patterson Ottawa Ont \$2,668, Hyat Resources Richmond BC \$21,600, Ministry of Natural Resources Toronto Ont \$50,734, Nahanni Helicopters Delta BC \$123,531, Radium Waterworks District Radium Hot Springs BC \$3,500, Samara Resources Richmond BC \$45,045, Société de Conservation Shawinigan Que \$15,996 and Matane Que \$6,111, Town of Louisbourg Louisbourg NS \$8,580.

Garbage Collection \$411,340—Village of Alma Alma NB \$2,586, Browning Ferris Ind Calgary Alta \$103,958 and Edmonton Alta \$70,632, A Desroches Kouchibouguac NB \$7,232, Hiscock Enterprises Morris Point Nfld \$15,317, Kean's Sand & Gravel Tray Town Nfld \$18,205, E Leblanc Cheticamp NS \$22,130, G Louis Moncton NB \$16,657, S Murray Brackley PEI \$19,384, Leon Rawding North Field NS \$7,744, Town of St Louis de Kent St Louis de Kent NB \$4,064, Waste Material Disposal Committee Terra Nova Nfld \$3,600.

Graphic Designs \$51,690—Barkley & Hughes' Design Houses Ltd Ottawa Ont \$6,929, Corush & Laroque Ltd Ottawa Ont \$6,411, Design Partnership Ottawa Ont \$5,262, Government of Canada—Supply and Services Ottawa Ont \$5,137, Herzog Sommerville Ottawa Ont \$2,783, Spectralite 70 Ltd Trois-Rivières Que \$2,000, D Thériault Pointe Gatineau Que \$5,660.

Historical Research \$644,313—W D Addison & Assoc Kakabeka Falls Ont \$24,500, Airphoto Analysis Assoc Toronto Ont \$83,735, Alexander Construction Ltd Campbellton NB \$3,213, Aresco Ltd Calgary Alta \$15,000, Army Museum Halifax NS \$15,000, Robert F Bard Longueuil Que \$4,500, Marie Biron Vanier Ont \$2,760, André Bordeau Vanier Ont \$2,442, Mathide Brosseau Chambly Que \$6,667, C W Welding Ltd Bay of Bulls Nfld \$4,758, W E Coates Guelph Ont \$7,834, Dr L D Cordes Calgary Alta \$23,255, Kelly Crossman Toronto Ont \$11,700, J B Dawson Calgary Alta \$10,558, J E Dawson Ottawa Ont \$3,113, Jacques Dorion Quebec Que \$8,100, Doris Drolet Dubé Ste Foy Que \$2,000, Douglas Ecological Consult Victoria BC \$2,800, Eastern Canada Towing Ltd Halifax NS \$19,633, Alyse Frampton Cornwall Ont \$14,186, Richard J Friesen Winnipeg Man \$20,042, Dr R Louis Gentilcare Hamilton Ont \$3,200, Real Godbout Montreal Que \$8,275, Government of Canada—National Museums Ottawa Ont \$4,000, Groupe de recherches en histoire de Quebec Rural Kamouraska Que \$3,500, Hal Guest Winnipeg Man \$7,036, Rodger C Guinn Winnipeg Man \$2,882, J Harris Louisbourg NS \$3,000, J D Herbert Victoria BC \$18,000, W H Hildebrandt Saskatoon Sask \$12,922, Arthur Holbrook Merrickville Ont \$12,005, Adair Hope Ottawa Ont \$4,470, Ian Hope Ottawa Ont \$4,470, Harold Kalman Ottawa Ont \$2,000, Marie Gérin Lajoie Ottawa Ont \$15,000, Norma E Lee Mississauga Ont \$2,650, André Lepage Lauzon Lévis Que \$10,500, Jakole Lischer Carleton Place Ont \$2,725, W Fergus Lothian Ottawa Ont \$3,300, Orysa J Luchak Winnipeg Man \$20,772, Manitoba Data Services Winnipeg Man \$9,699, André Ménard Beaumont Que \$6,845, Dr J F Miller Saskatoon Sask \$5,750, Richard Pochinko Toronto Ont \$3,000, Polyondi & Loveridge Assoc Winnipeg Man \$20,000, Dr B O Reeves Calgary Alta \$3,327, W R Richardso Harrowsmith Ont \$10,000, Royal Ontario Museum Toronto Ont \$3,750, Pierre St Onge Perth Ont \$8,160, Saskatchewan Research Saskatchewan Sask \$3,780, Ivan Saunders Regina Sask \$3,500, Seace & Associates Calgary Alta \$14,500, Phillip A Sherivian Victoria BC \$2,600, James S Short Perth Ont \$19,088, E Leigh Sims Brandon Man \$11,500, David Spector Winnipeg Man \$17,465, R Tathy Streetsville Ont \$11,098, The Nature Conservancy Toronto Ont \$15,000, Allan A Wright Whitehorse YT \$11,666.

Honoraria \$105,483—Marc Latrreux Quebec Que \$3,400, Dr Margaret Prang Vancouver BC \$2,700, SLINPAC Advisory Committee Members Mallorytown Ont \$28,965, David Edward Smith Saskatoon Sask \$2,200.

Janitorial Services \$159,719—A B Intra Louisbourg NS \$2,367, Ambassador Bldg Maintenance Windsor Ont \$39,560, Anne Betts Lansdowne Ont \$2,400, Robert Cruickshank Peterborough Ont \$12,435, Gateway Bldg Maintenance Smiths Falls Ont \$2,120, Dale Helmer Mallorytown Ont \$3,827, J Kehoe Dawson City YT \$7,215, Elizabeth McMaster Honey Harbour Ont \$6,238, Modern Building Ottawa Ont \$3,953, Padro Engr Quebec Que \$8,692, D Prette Cleaning Winnipeg Man \$20,401, Omer Robitaille St Catharines Ont \$10,445, Marilyn Rowter Maitland Bridge NS \$2,000, Servicemaster Peterborough Ont \$2,886, Spartin Bldg Service Winnipeg Man \$2,071, Evin & Gerald Taibault St Louis de Kent NB \$8,779.

Landscaping \$296,771—Big Wind Tree Service Victoria BC \$13,845, City of Brandon Brandon Man \$2,630, Denson-Parkin Calgary Alta \$7,800, Edmonds Bros Ltd Halifax NS \$88,912, FRABA Construction Wendover Ont \$17,445, Fondex Ltd Ottawa Ont \$9,769, Government of Northwest Territories Fort Smith NWT \$6,346, Haddock's Landscaping & Tree Service Calgary Alta \$2,000, Whitney Larons Medicine Hat Alta \$8,000, Potters Nurseries Kingston Ont \$4,748, Reid Collins & Assoc Edmonton Alta \$83,200, André Sauvé Laval Que \$6,500, Terra Nova Landscaping Ltd Armdale NS \$32,257, Tremblay Héroux Assoc Shawinigan Que \$2,213, Wainfleet Contracting Desbarats Ont \$6,922.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Laundry Dry Cleaning and Related Services \$67,592—Pearl Laundry Banff Alta \$31,242, Denis & Diane Madson Service Ltd Invermer BC \$15,829, Snow White Revelstoke BC \$2,742.

Legal Fees \$35,460—J Becu Gaspé Que \$2,560, Government of Canada—Justice Ottawa Ont \$6,789 and Edmonton Alta \$3,766, J Landry Shawinigan Que \$7,584.

Medical and Health Services \$44,811—Banff Ambulance Banff Alta \$41,600.

Memberships \$28,871—International Union for Conservation of Nature & Natural Resources Morges Switzerland \$22,316.

Other Types of Services \$3,164,892—A E S L Calgary Alta \$22,000, Acoustics Enr Quebec Que \$24,528, Alto Plastic Quebec Que \$4,794, M Anions Mallorytown Ont \$13,455, Argyle Equipment Ste Foy Que \$52,530, Argyle Machine Works Port Alberni BC \$4,566, Art-Bo Quebec Que \$4,050, Association Forestiere Que Inc Quebec Que \$12,550, Atila Entreprises Kamloops BC \$41,840, B C Hydro Port Alberni BC \$11,764 and Vanderhoof BC \$8,930, Banff Centre Banff Alta \$16,174, Basset-Suryl Inc Quebec Que \$23,399, Beaudoin Inc Quebec Que \$13,243, Biocon Research Ltd Victoria BC \$6,000, G D Boggs Assoc Ltd Oakville Ont \$3,498, Brandon Y M C A Brandon Man \$16,577, Bri Mac Mechanical Calgary Alta \$14,804, Wayne Campbell Victoria BC \$3,000, Canadian Tennis Associates Calgary Alta \$17,347, Candex Foundation Calgary Alta \$22,930, Carswell Engineering Calgary Alta \$5,200, Centre de Recherche Industrielle de Quebec Quebec Que \$24,800, Cegep de Shawinigan Shawinigan Que \$6,745, Cercles des Jeunes Nat Quebec Que \$6,052, R Chamberlain Winnipeg Man \$7,065, Club 4 H Quebec Que \$6,168, Colyn's Nursery Port Alberni BC \$3,803, Continental Alphonse Shawinigan Que \$5,600, Damilo Inc Quebec Que \$16,498, Robert Davidson Vancouver BC \$35,000, B Edman Calgary Alta \$6,952, E N Elkington Ltd Golden BC \$16,844, R C Elliot Mississauga Ont \$20,039, F G H Construction Prince Albert Sask \$19,859, Farmac Entreprises Waskesiu Sask \$19,489, Roman Fodchuk & Associates Ltd Calgary Alta \$25,447, Foothills Landscaping Ltd Calgary Alta \$161,430, Four K Western Ltd White Rock BC \$14,580, Bruno Freschi Architect Tofino BC \$6,096, G & R Excavators Selkirk Man \$25,176, Gibson Contracting Tofino BC \$6,633, R Gibson Merrickville Ont \$10,501, Goodman Plumbing Banff Alta \$15,673, Government of Canada—Environment Calgary Alta \$4,000, Indian Affairs and Northern Development Ottawa Ont \$45,160, Public Service Commission Ottawa Ont \$4,900 and Supply and Services Ottawa Ont \$42,728, Graphics Techniques Calgary Alta \$24,800, Guenther's Landscaping Calgary Alta \$46,978, Hallcraft Construction Surrey BC \$11,951, Hanks Electric Ltd Invermere BC \$20,956, Hu Harries & Associates Edmonton Alta \$16,927, Hein Johnston Sustrank & Weinstein Assoc Ltd Edmonton Alta \$17,500, Max Helmer Radium Hot Springs BC \$5,894, Peter Hemingway Edmonton Alta \$9,900, Hlady Home Improvement Calgary Alta \$18,000, I B M Group Calgary Alta \$5,923, R & L Joseph Port Alberni BC \$2,800, Justice & Webb Vancouver BC \$9,622, Keith Consultant Edmonton Alta \$13,766, Earl Kennedy Winnipeg Man \$4,463, Kerner's House Moving Bow Island Alta \$6,000, W Kinsey Jasper Alta \$27,312, Klondike Express Ltd Dawson City YT \$10,800, L & M Painting Burnaby BC \$18,268, Lakeland College Vermilion Alta \$5,605, Land Plan Assoc Inc Calgary Alta \$7,670, Laurentide Metal Quebec Que \$22,007, Lecompte et Frer Valleyfield Que \$2,358, Jacques Letarte Inc Quebec Que \$15,519, M A S Quebec Que \$60,000, Long Mayell and Associates Calgary Alta \$7,027, Wayne McCrory Nakusp BC \$15,858, McIntosh Workkun Chermenko Arch Ltd Edmonton Alta \$11,404, McNeilly Engineering Structures Kingston Ont \$8,294, Moko Culture Quebec Que \$23,472, Naicam Electric Naicam Sask \$17,603, New Brunswick Museum Saint John NB \$32,000, S O'Donnell Mallorytown Ont \$7,275, Reg O'Sullivan Fort MacLeod Alta \$2,180, Roderick S Palm Tofino BC \$9,000, Pam Services & Assoc Ottawa Ont \$2,273,

Pard Associates Ltd Calgary Alta \$98,870, Pearson Electric Prince Albert Sask \$5,363, Pepi Sewage Disposal Port Severn Ont \$3,535, Pilote Ready Mix Quebec Que \$10,000, Pique Assault Quebec Que \$4,500, P E Poiras Quebec Que \$32,065, Polar Continental Shelf Ottawa Ont \$4,637, Polybois Inc Quebec Que \$5,882, Produits Architecture Quebec Que \$4,500, Province of: Alberta Edmonton Alta \$4,387, and Saskatchewan Prince Albert Sask \$45,083, Reb's Engineering Calgary Alta \$9,583, Reed Shaw & Stenhouse Ltd Montreal Que \$4,225, Brian O K Reeves Calgary Alta \$7,500, Reid Collins & Associates Edmonton Alta \$148,723, A D Revill & Assoc Belleville Ont \$15,000, S Robinson Banff Alta \$10,000, Rolling River Band Erickson Man \$49,000, Romeo's Trucking Prince Albert Sask \$10,000, John B Rule Calgary Alta \$7,000, Rusco Industries Calgary Alta \$49,002, B Sadder Mallorytown Ont \$5,455, R H Sandford Vermilion Alta \$3,000, Saskatchewan Power Corp Prince Albert Sask \$8,569, E Schoeler Golden BC \$8,400, Selkirk College Castlegar BC \$5,697, Septic Tank Pumper Service Glovertown Nfld \$6,836, Shantymens Assoc Nanaimo BC \$2,100, Frank Sais Haines Junction YT \$25,000, Somec Inc Quebec Que \$32,590, Star Blacktop Ltd Saskatoon Sask \$11,905, Steeplejack Service Ltd Burnaby BC \$11,834, J R Stevenson Calgary Alta \$14,681, Tadmans Ltd Prince Albert Sask \$27,196, Tatlow & Sons Love Sask \$48,090, L Taylor Calgary Alta \$5,500, Texas Refinery Ltd Saskatoon Sask \$4,756, A Thompson Lake Cowichan BC \$4,528, Thomas Well Drilling Lumby BC \$52,283, Thorp Brothers Prince Albert Sask \$15,104, Town of St Andrews St Andrews NB \$6,421, Traverse Longueuil Longueuil Que \$48,959, Tredon Communications Calgary Alta \$76,769, Turcott Inc Quebec Que \$60,601, University of: Alberta Edmonton Alta \$12,680; Bishop's Montreal Que \$3,340; Calgary Calgary Alta \$10,659 and Waterloo Waterloo Ont \$10,055, Vanguard Vernon BC \$81,075, Videanthrap Inc Montreal Que \$5,400, Village of Ucluelet Ucluelet BC \$7,058, E Wallace Mallorytown Ont \$7,275, W L Wardrop & Assoc Ltd Edmonton Alta \$7,000, Waskesiu Vol Fire Brigade Waskesiu Sask \$2,398, D C Watson Development Cardston Alta \$9,650, Wells Construction Edmonton Alta \$64,108, Westtar Paving Calgary Alta \$158,910, Whitfield Roofing Ltd Winnipeg Man \$15,300, Weibe Forest Group Ltd Calgary Alta \$10,899, Sigard Wintschel Sidney BC \$3,234, Zieroth & Van Tighern A Joint Venture Invermere BC \$6,000.

Photography Service \$22,242—B G M Colour Labs Ltd Toronto Ont \$3,442, Environmental Consultants Ltd Calgary Alta \$3,769, Earl Kennedy Winnipeg Man \$11,313, Professional Sound Rec Mississauga Ont \$2,100.

Pre-Engineering Design \$619,028—A D I Ltd Fredericton NB \$47,792, Acres Consulting Services Ltd Halifax NS \$17,010, A L F SETO & Assoc Ltd Ottawa Ont \$6,740, Balk Cheasson Desrochers Lalonde Assoc St Lambert Que \$13,940, Breary-Nicoll Eng Halifax NS \$5,175, Bland Lenoyne Shine Lacroix Montreal Que \$29,900, W G Campbell Ltd Halifax NS \$4,000, Chrysler-Lathern Ltd Willowdale Ont \$10,239, Cie National Storage Sondage Montreal Que \$12,854, Conco Engrs Halifax NS \$11,316, Denoyers Mercure Gagnon Sheppard Montreal Que \$8,000, Desjardins Sauriol Chomey Que \$19,506, Dupuis Morin Routhier Assoc Laval Que \$7,200, E B A Engineering Consultants Calgary Alta \$8,994, Fondex Ltd Ottawa Ont \$22,131, Glas Assoc Ltd Windsor Ont \$8,176, Government of Canada—Public Works Toronto Ont \$4,660, Johnson Sustrank Weinstein Toronto Ont \$30,050, Laboratoire d'inspection d'essai Quebec Que \$2,090, Laboratoire d'instruction Ste Foy Que \$60,299, Laboratoire International Montreal Que \$16,362, Laboratoire Shermint Sherbrooke Que \$10,593, Lagacé Morel Sillery Que \$20,000, Lalonde Valois Larmerre Montreal Que \$4,772, Long Mayell Assoc Calgary Alta \$8,619, J F MacLaren Ltd Winnipeg Man \$19,886, Pard Associates Ltd Calgary Alta \$12,210, H J Porter & Assoc Ltd Halifax NS \$4,515, Prevantac Inc Sherbrooke Que \$20,085, Proctor & Redfern Group Toronto Ont \$6,005, Project Planning Consultants Halifax NS \$10,054, Réal Racine St Romuald Que \$4,625.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Property Appraisal \$152,109—Campbell & Haliburton Ltd Regina Sask \$21,040, Cliff Durnford Appraisal Ltd Regina Sask \$6,590, Government of Canada—Energy, Mines and Resources Ottawa Ont \$71,710 and Public Works Vancouver BC \$5,885, Howard Mattila Agri-Serv Ltd North Battleford Sask \$8,062.

Registration Fees—Canada \$26,995.

Registration Fees—Outside Canada \$4,313.

Security Services \$1,174,244—Bear Creek Security Dawson City YT \$33,673, Bomar Security St Catharines Ont \$2,350, Canadian Corps of Commissioners: Baddeck NS \$32,103; Cape Breton Highland NS \$19,303; Castle Hill Nfld \$29,280; Fort Amherst PEI \$26,298; Fort Anne NS \$25,344; Fort Beauséjour NS \$29,236; Fortress Louisbourg NS \$60,830; Fundy NS \$18,311; Gaspé Que \$12,855; Grand Pré NS \$25,710; Gros Morne Nfld \$2,118; Halifax Citadel NS \$83,955; Kejimikujik NS \$7,452; Kingston Ont \$14,696; Kouchibouguac NB \$5,962; Ottawa Ont \$129,901; Port Royal NB \$25,911; Summerside PEI \$8,952; Prince of Wales Tower NB \$4,957; Province House PEI \$24,124; Quebec Que \$159,368; Shawinigan Que \$5,319; Signal Hill Nfld \$37,767; Terra Nova Nfld \$6,985; Trois Rivières Que \$19,363; Windsor Ont \$38,852; Winnipeg Man \$78,062; Victoria BC \$51,418 and York Redoubt NS \$28,677, Dominion Electric Hamilton Ont \$5,817, Long Sault Construction Long Sault Ont \$2,715, P Mendelson Dawson City YT \$4,050, Metropolitan Security Winnipeg Man \$15,784, R F Nuttall Maple Creek Sask \$11,745, Phillips Security Services Montreal Que \$5,570, Sentinel Security Whitehorse YT \$56,284.

Service Contracts \$1,685,365—A D Son Const Val Marie Sask \$4,800, Dr B Abouguendia Saskatoon Sask \$2,000, Acoustic Inc St Nicholas Que \$3,260, Active Insulation Duncan BC \$3,707, Air Rock Drilling Jasper Ont \$2,448, Akra Industrial Design Toronto Ont \$2,000, Aetna Roofing Ltd Calgary Alta \$2,394, D Anderson Saskatoon Sask \$4,436, Anex Industries Ltd Ottawa Ont \$4,995, Artic Institute of North America Calgary Alta \$2,730, B B T Geotechnical Consult Saskatoon Sask \$2,183, B C Hydro Vancouver BC \$4,652, Rick Balbi Calgary Alta \$2,357, Banfield & Miles Halifax NS \$6,275, K Beardy Gillam Man \$3,000, Bert's Drafting Calgary Alta \$17,806, Brocon Research Ltd Victoria BC \$2,973, Bishop Marine Gananook Ont \$3,870, Bomer & Sons Landscaping Kingston Ont \$2,314, Boundary Structural Ltd Castlegar BC \$2,170, Behrends Bronze Edmonton Alta \$2,885, H Bryden Productions Belleville Ont \$3,030, Buckle Soper Clark & Howard A Joint Venture Calgary Alta \$3,331, C C D Engineering Calgary Alta \$2,900, Can Pittsburgh I N D Sydney NS \$4,538, Canadian Propane Hay River NWT \$4,077, Bill Carswell Midland Ont \$4,715, Corecom Communications Montreal Que \$2,417, Centre de recherche Ste Foy Que \$24,800, J Chamberlain Erickson Man \$2,400, K Church Maple Ridge BC \$4,610, N H Clarke North Sydney NS \$2,935, Conde North Contracting Erickson Man \$2,800, B Coupland Fort Smith NWT \$4,440, J W Cowie Halifax NS \$6,000, D D Electrical Fort Smith NWT \$2,391, D T Masonry Port Alberni BC \$2,600, Jocelyn S Daw Fraserville Ont \$3,622, Deeside Const Ltd Willowdale Ont \$3,834, Arthur Delhanty Douglastown Que \$7,229, Denson-Parkin Calgary Alta \$3,340, Andrée Desilets Sherbrooke Que \$2,100, L Denoyes Hay River NWT \$3,080, Sim Door Calgary Alta \$5,114, Juri Dub Victoria BC \$3,185, Ecotemp Ecological North Vancouver BC \$4,000, E N Elkington Golden BC \$9,424, Environmental Assoc Charlottetown PEI \$4,650, Exhibit 4 Inc Lacine Que \$8,447, J L Feick Calgary Alta \$4,000, Forar Drilling Ottawa Ont \$13,725, Fortress of Louisbourg Volunteers Louisbourg NS \$3,500, Joseph Frank Tofino BC \$2,250, W B Fraser Calgary Alta \$3,812, GWD Contracting Port Alberni BC \$2,662, A W Gabert Fort Saskatchewan Sask \$5,865, Gandy Installation Langley BC \$2,330, Raymond Gélinas Trois Rivières Que \$2,667, Geron Associates Ltd Scarborough Ont \$5,102, Gibson Contracting Tofino BC \$10,635, H O Golden and Assoc Ottawa Ont \$4,369, Government of Canada—Indian Affairs

and Northern Development Ottawa Ont \$2,286 and Canadian Broadcasting Corporation Toronto Ont \$3,994, E Griffiths Oranole Man \$2,500, Grizzly Security Corporation Vancouver BC \$3,100, Halifax Field Naturalists Halifax NS \$9,409, R M Hardy Mount Revelstoke BC \$2,512, Hardwood Lumber St John's Nfld \$13,290, Haulmor Sand and Gravel Ucluelet BC \$7,640, Hauts Monts Inc Giffard Que \$4,124, J D Henry Waskesiu Lake Sask \$3,200, Heritage Canada Halifax NS \$45,053, A Holbrook Merrickville Ont \$3,000, I M Water Wells Edmonton Alta \$3,440, I M P Ltd Dartmouth NS \$5,488, Idelic Quebec Que \$4,648, Industrial Sales Revelstoke BC \$2,016, Intrusion Prepakt Thornhill Ont \$3,550, J & L Holding Lake Cowichan BC \$2,698, Pacific R Janitorial Ucluelet BC \$4,800, K Katyk Erickson Man \$3,200, J Kelford Smiths Falls Ont \$2,203, Kenguild Malone Bay NS \$6,025, C S Kent Prince Albert Sask \$2,100, C William Kettlewell Toronto Ont \$2,783, Klondike Express Dawson City YT \$13,966, Klondike Painting Dawson City YT \$3,020, Klondike Transport Dawson City YT \$7,300, Klondike Visitor Assoc Dawson City YT \$5,000, Kootenay National Park Kootenay BC \$4,230, H Krentz Thompson Man \$2,820, K Kreiger Fort Smith NWT \$3,080, P Kreshuaski Rossburn Man \$3,477, L H Landscaping Winnipeg Man \$2,045, Lakeshore Contracting E Selkirk Man \$2,000, Thomas Lamb & Assoc Toronto Ont \$3,750, Lamco Montreal Que \$14,459, Lethbridge Septic Tank Lethbridge Alta \$4,657, Lew's Plumbing & Heating Rosthern Sask \$3,087, P Lewis Minnedosa Man \$2,500, Little Oak Production Halifax NS \$3,024, Bob Londry Electronics Kingston Ont \$2,640, MPHA Ltd Markham Ont \$3,900, M R Contractors Whitehorse YT \$4,695, D MacDonald Erickson Man \$2,900, Pam Mayerisson Ottawa Ont \$3,250, M S Martin Ottawa Ont \$5,500, E McDonald Wasagaming Man \$3,400, George McElhern Erickson Man \$4,125, K W McKennon Well Drilling Cornwall PEI \$6,369, T Lamp McManus & Associates Calgary Alta \$4,116, M McNamee Portland Ont \$2,202, McRostie Gerest & Middlemiss Ottawa Ont \$5,308, Jim Meyer Maple Creek Sask \$4,599, Mumford Midland Winnipeg Man \$4,900, Midnight Sun Drilling Whitehorse YT \$7,279, Millstream Timber Ucluelet BC \$3,813, Miltrac Enterprises New Westminster BC \$2,630, Moncton Naturalists Moncton NB \$9,108, W R Moraes Ucluelet BC \$2,000, W D Murphy Gravenhurst Ont \$2,189, Museum Displays Ottawa Ont \$2,507, National & Provincial Parks Association of Canada Calgary/Banff Chapter Calgary Alta \$2,500, Newfoundland Light & Power St John's Nfld \$3,053, Nitinat Band Port Alberni BC \$7,579, Nova Scotia College of Art Halifax NS \$16,282, Whiff Ohlmann Geotechnical Ottawa Ont \$4,466, Pitney Bowes Winnipeg Man \$4,950, N J Pollett Demolition Kingston Ont \$2,275, R Price Ottawa Ont \$3,779, Project Planning & Eng Ltd St John's Nfld \$3,397, Province of Prince Edward Island Charlottetown PEI \$17,384, R E Paving Port Alberni BC \$5,000, Radium Waterworks District Radium Hot Springs BC \$3,959, Jean Raveneau Cap Rouge Que \$7,704, G W Reed Well Drilling Ltd Trenton NS \$5,018, A D Revill & Assoc Ottawa Ont \$4,000, Reynolds Construction Valmarie Sask \$23,958, K Robinson Mallorytown Ont \$2,100, Rocky Mountain Maintenance Jasper Alta \$3,850, St James Tree Service Winnipeg Man \$4,026, G Samchuck Edgewater BC \$4,209, R W Sandford Ucluelet BC \$9,600, Savard & Dion Quebec Que \$11,140, H Selles Winnipeg Man \$3,760, Selkirk Machine Works Selkirk Man \$3,259, Selmec Eng Ltd Prince Albert Sask \$3,577, Sharply the Mover Cornwall Ont \$3,153, Site Investigation Services Peterborough Ont \$4,771, A Stewart Fort Smith NWT \$2,000, Eric Stiles Aulac NB \$4,466, Marion E Stranak Leamington Ont \$2,000, Studio Poly-Sons Montreal Que \$17,769, T Tabulenas Wasagaming Man \$5,000, D Taylor Saskatoon Sask \$2,448, A Thomas Gillam Man \$3,000, Thomas Well Drilling Lumby BC \$10,234, D W Thompson Calgary Alta \$5,576, Towland Heinstron Constr Thunder Bay Ont \$4,974, Trans Canada Art Vancouver BC \$2,690, Tran Prov Construction Lameque NB \$4,803, Twelve Drafting Contractor Ltd Calgary Alta \$6,466, Ucluelet Disposal Ucluelet BC \$13,675, Underwood McLellan Winnipeg Man \$7,370, University of Calgary Calgary Alta \$5,200 and Memorial University Nfld St John's Nfld \$9,409, Vacuson Ltd Calgary Alta \$2,240,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Vanguard Electric Vernon BC \$3,083, Vargas Construction Tofino BC \$31,792, L B Wade/Jordon River Shake Mill Sooke BC \$3,403, Norman Wade Ltd Halifax NS \$4,500, Walsh Process Control Ltd Edmonton Alta \$3,001, R A Watson Haines Junction YT \$2,686, J Weepin Gillam Man \$3,000, Whitehorse Auto Metal Whitehorse YT \$4,900, Wiebe Forest Group Ltd Calgary Alta \$4,889, Willow-brac Cedar Uclulet BC \$2,104.

Summer Job Corps \$600,210—Cie des travailleurs d'été Shawinigan Que \$272,710, Noel Doyle St John's Nfld \$52,902, Fort Wellington National Guard Prescott Ont \$10,000, W M Henry Willowdale Ont \$29,918, N Jardine Louisbourg NS \$17,293, B MacDonald Louisbourg NS \$21,051, W Masalore Louisbourg NS \$13,972, W Nunn Louisbourg NS \$10,953, Susan Offrey St Anthony Nfld \$31,645, N Scott Smiths Falls Ont \$23,526.

Survey and Mapping Topographical \$361,020—Altamira Graphics Don Mills Ont \$3,444, Canning & Shortall Ltd St John's Nfld \$32,545, Donald Deschenes Quebec Que \$2,000, Dolmage Mason & Stewart Vancouver BC \$4,033, Government of Canada—Energy, Mines & Resources Ottawa Ont \$38,950, Kenting Earth Sciences Ltd Ottawa Ont \$4,227, Maritime Resource Management Service Halifax NS \$4,515, Lang Mayell & Associates Calgary Alta \$27,234, Northway Survey Cap Toronto Ont \$9,012, University of Alberta Edmonton Alta \$18,828.

Temporary Office Help \$301,715—Action Personnel Ottawa Ont \$3,106, Business Aid Ottawa Ont \$3,441, H V Chapman & Associates Ltd Ottawa Ont \$6,229, Patrick Curley Ottawa Ont \$4,000, Data Placement Calgary Alta \$21,320, J Ellis & Assoc Downsview Ont \$3,500, Nicole Fournier Ottawa Ont \$9,050, Grady's Secretarial Cornwall Ont \$3,044, Harrington Personnel Ottawa Ont \$10,716, Michael Jesmer Cornwall Ont \$2,500, Office Overload: Calgary Alta \$35,773; Ottawa Ont \$3,867 and Winnipeg Man \$25,989, Personnel Pool Ottawa Ont \$11,079, Pollock Personnel Ottawa Ont \$4,593, Portage Personnel Hull Que \$3,388, Dot Personnel Services Halifax NS \$3,774, Spica Translations Vanier Ont \$2,587, Stacey Office Services Ottawa Ont \$2,700, The 500 Selection Services Ottawa Ont \$6,556, Total Employment Services Toronto Ont \$2,936, Transcology Ltd Ottawa Ont \$15,717, Workshop Assoc Winnipeg Man \$24,785.

Tenant Services \$36,170—Government of Canada—Public Works Ottawa Ont \$5,735.

Transit System \$347,919—Fastway Courier Ottawa Ont \$19,512, Glace Bay Bus Co Glace Bay NS \$122,625, Jack Orr & Jim Demchenko Maple Creek Sask \$33,216, Vicap Enterprises Windsor Ont \$156,935.

Translation \$20,559—Spica Translation Vanier Ont \$4,098.

Traning Departmental Tuition Fees and Texts \$20,222—Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$11,620.

Training Inter-Departmental Tuition and Texts \$102,251—Government of Canada—Public Service Commission Ottawa Ont \$37,256 and Halifax NS \$2,000.

Training Other Tuition Fees and Texts \$82,474—Centre National de Formation Quebec Que \$2,410, Dartmouth Academy Dartmouth NS \$2,708, Norman Kennedy Louisbourg NS \$2,200.

Travel \$92,192—J B Dawson Calgary Alta \$3,551, R J Freisen Winnipeg Man \$2,986, Robert A Gamble Ottawa Ont \$3,555, Ione Gedye London England \$2,768, Government of Canada—National Defence Ottawa Ont \$11,943, J D Herbert Victoria BC \$5,727, Arthur Holbrook Merrickville Ont \$3,101, R S A Klei Wagenigan Netherlands \$4,177, R McIntyre Whitehorse YT \$2,677, Shelley

Naomi Reisman Bloomfield Hills Mich USA \$3,118, Steeplejack Service Ltd Calgary Alta \$3,489, R F Tomlinson Ottawa Ont \$3,377, A J Yzerman Wagenigan Netherlands \$3,829.

Tuition Fees \$25,465—P A School Unit 56 Prince Albert Sask \$22,480.

Typesetting \$41,732—Filio Creative Toronto Ont \$29,000, Government of Canada—Supply and Services Toronto Ont \$5,088, L Zybelle Windsor Ont \$2,000.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Accounting Services \$1,021,009—Reginald Booker Ottawa Ont \$5,375, Coopers & Lybrand Ottawa Ont \$7,980, Government of Canada—Supply and Services Ottawa Ont \$944,596, Fernand Lamarche St Bruno Que \$9,720, Thorne Riddell & Co Ottawa Ont \$7,220, Touche Ross & Co Ottawa Ont \$45,956.

Legal Services \$5,981—Bettancourt Cordido & Associdos Caracas Venezuela \$3,663.

Training Expenses \$206,225—Banff School of Advanced Management Banff Alb \$2,650, Government of Canada—Public Service Commission Ottawa Ont \$158,224, International Centre for Research & Studies in Management Montreal Que \$3,900, Professional Development Institute Ltd Ottawa Ont \$6,815.

Protection Services \$118,474—Canadian Corps of Commissionnaires Ottawa Ont \$108,910, Government of Canada—Communications Ottawa Ont \$9,563.

Credit Reports \$23,710—Dun & Bradstreet Canada Ltd Toronto Ont \$23,671.

Honoraria \$26,274.

Management Consultants \$1,314,983—Arthur M Blank & Associates Ottawa Ont \$12,422, Aviation Planning Services Ltd Montreal Que \$24,943, Brian Desmond Burke Ottawa ont \$4,502, Canada Consulting Group Toronto Ont \$22,787, Comstat Consulting Services Ltd Ottawa Ont \$92,468, Darveau Grenier Lussier & Associates Quebec Que \$37,800, Data Logic Canada Ottawa Ont \$7,699, Econanalysis Inc Downsview Ont \$4,283, Ernst & Ernst Ottawa Ont \$25,405, R W Evans Ottawa Ont \$8,700, Frost & Sullivan Inc New York City NY USA \$2,340, Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$222,550 and Transport Ottawa Ont \$4,500, Donald W Grant Ottawa Ont \$11,557, Donald D Hall Cornwall Ont \$20,000, Hickling—Johnston Ltd Toronto Ont \$14,747, Hickling—Smith Inc Toronto Ont \$15,000, Forest Woody Horton Jr Washington DC USA \$10,500, I M S America Ltd Ambler Pa USA \$22,250, International Fisheries Systems Ltd St John's Nfld \$11,550, Irving R Silver Associates Ottawa Ont \$5,000, Jaako Poyry & Associates Ltd Vancouver BC \$48,900, Peter S van der Jagt Ottawa Ont \$3,300, Douglas A Kellough Ottawa Ont \$6,600, L B A Consulting Partners Ltd Ottawa Ont \$10,500, Major & Martin Inc Montreal Que \$56,092, Geoffrey Poapst Ottawa Ont \$3,000, Price Waterhouse & Co Ottawa Ont \$21,035, P S Ross & Partners Ottawa Ont \$41,479, Reimer Research Associates Irlington Ont \$8,148, S B Capital Corporation Ltd Toronto Ont \$12,300, Sharwood & Company Toronto Ont \$25,539, Systems Approach Ottawa Ont \$46,813, Systemhouse Ltd Ottawa Ont \$318,655, Touche Ross & Company Ottawa Ont \$89,015, University of British Columbia Vancouver BC \$6,900, Woods Gordon & Co Montreal Que \$16,942.

INDUSTRY, TRADE AND COMMERCE—Continued

Medical Health Services \$23,637—Government of Canada—National Defence Ottawa Ont \$3,184.

Special Health Care Expenses \$24,674—Government of Canada—National Health and Welfare Ottawa Ont \$24,542.

Motion Pictures Production and Distribution \$234,387—Government of Canada—National Film Board Montreal Que \$228,063, Kerrigan Film Productions Ottawa Ont \$2,590.

Research Services \$13,541—Consumers' Association of Canada Ottawa Ont \$3,409, Ontario Research Foundation Mississauga Ont \$5,983, Quantec Research Ltd Burlington Ont \$4,148.

Storage \$109,939.

Bilingual Training Expenses \$94,103—Berlitz School of Languages Ottawa Ont \$6,383, Gerard Caron School of Languages Vanier Ont \$8,100, Laval University Quebec Que \$42,203, Hélène Nadon Lucerne Que \$7,737.

Foreign Language Training Expenses \$102,625—Berlitz School of Languages Ottawa Ont \$6,524, Vera Ostrouchov Ottawa Ont \$2,115.

Public Relations Services \$10,000—Berger & Associates Inc Ottawa Ont \$8,885.

Promotional Material \$11,449—Clarke Irwin Co Ltd Toronto Ont \$5,000.

Hospitality including Posts Abroad \$1,680,687.

Registration Fees \$53,479.

Temporary Help Outside Agencies \$1,646,625—Action Personnel of Ottawa/Hull Ltd Ottawa Ont \$80,928, Allied Task Force Agency Ltd Ottawa Ont \$50,510, Barbara's Office Personnel Ottawa Ont \$47,944, Blanche MacDonald School Vancouver BC \$4,513, Business Aid Ottawa Ont \$9,155, H V Chapman & Associates Ltd Ottawa Ont \$26,007, Christina Personnel Ottawa Ont \$7,754, D O T Personnel Services Montreal Que \$49,433, Drake Interim Ottawa Ont \$16,113, Harrington Personnel Ottawa Ont \$189,038, Head Office Services Ottawa Ont \$4,438, Kelly Girl Service of Canada Ltd Toronto Ont \$191,353, Manpower Temporaries Services Ottawa Ont \$23,530, Mirabel Personnel Service Montreal Que \$7,120, Miss Stacey Personnel Ottawa Ont \$14,519, Office Overload Ltd Ottawa Ont \$74,797, Office Assistance (Canada) Ltd Edmonton Alb \$16,071, Ottawa/Hull Bilingual Personnel Ottawa Ont \$33,152, Personnel Pool Ottawa Ont \$267,226, Pollack Personnel Ltd Ottawa Ont \$88,772, Service de Personnel Metropolitan Inc Montreal Que \$4,213, Staff D'Or Personnel Toronto Ont \$32,204, Technical Overload Ottawa Ont \$32,196, Temporary Office Services Winnipeg Man \$3,388, Temprotech Personnel Ottawa Ont \$14,620, The 500 Ottawa Ont \$220,992, Victor (Canada) Ltd Cambridge Ont \$77,394, Xtra Personnel Ltd Fredericton NB \$15,846.

Miscellaneous \$5,637,000—Aerotype Services Toronto Ont \$12,824, Stephen Alexander Stephenville Nfld \$2,318, Alphatext Ottawa Ont \$99,250, American Management System Arlington Va USA \$45,229, Luc—Arsenault New Richmond Que \$4,488, Atlantic Software Philadelphia Pa USA \$19,431, Peter Barnard Associates Toronto Ont \$24,494, D F Barnett Tecumseh Ont \$9,146, Pierre Bastien Arthabaska Que \$6,485, Bell Canada Toronto Ont \$2,245, B I S Marketing Research Ltd London England \$3,000, Louise Boivin Gatineau Que \$19,589, Bowden's Information Services Ltd Toronto Ont \$5,775, John Brockman Sherbrooke Que \$4,207, Canadian Craft Council Ottawa Ont \$2,000, Canadian Design Service Co Ltd Toronto Ont \$48,210, Canadian Drilling Research

Association Calgary Alta \$4,000, Canadian Trend Report Montreal Que \$20,000, Can—Dominion Leasing Ottawa Ont \$7,223, Chate-laine—MacLean Hunter Ltd Toronto Ont \$64,126, Glen Chuba Windsor Ont \$2,861, Colleagues—in—Contact Almonte Ont \$6,750, Les Communications et Ressources Montreal Que \$7,000, Comstat Ottawa Ont \$132,332, Comtek Data Systems Ltd Ottawa Ont \$16,996, Computel Systems Ltd Ottawa Ont \$44,633, Conference Board in Canada Ottawa Ont \$6,637, Consolidated Computer Inc Don Mills Ont \$12,066, O Cosgrove Ottawa Ont \$2,137, Cosmo Marchant Kitchener Ont \$7,000, Tom Critelli Ottawa Ont \$10,080, Dalcro Edmonton Alta \$5,532, Data Encoding Ltd Ottawa Ont \$3,014, Dataline Systems Ltd Toronto Ont \$49,456, Data Logic Canada Ottawa Ont \$4,839, Data 100 Services Ltd Montreal Que \$2,417, De Nova Associates (1961) Ltd Montreal Que \$22,553, Ina Deruchie Ottawa Ont \$4,335, Gaetlin Desilets Co Champlain Que \$5,459, Digital Equipment of Canada Ltd Kanata Ont \$45,950, Dornier Construction Materials Ltd Montreal Que \$38,250, Ducros—Meilleur Roy & Associates Ltd Ottawa Ont \$3,750, Dun & Bradstreet Canada Ltd Toronto Ont \$36,740, Jacques Dupont Aylmer Que \$9,531, Econanalysis Inc Downsview Ont \$64,087, Econobec Inc Montreal Que \$2,804, Eric Miller Consulting Group Ottawa Ont \$18,850, Ernst & Ernst Ottawa Ont \$87,553, Forest/Bodrug & Associates Ltd Toronto Ont \$4,634, Glengowan Canadian Analysts Ltd Hyde Park Ont \$46,385, Government of British Columbia Victoria BC \$104,068, Government of Canada—National Revenue/Taxation Ottawa Ont \$2,552, Public Service Commission Ottawa Ont \$18,900, Secretary of State Ottawa Ont \$2,646; Statistics Canada Ottawa Ont \$16,625; Supply and Services/Bureau of Management Consultants Ottawa Ont \$5,572; Canadian Government Printing Bureau Ottawa Ont \$48,841 Supply and Services Ottawa Ont \$1,857,630, Government of New Brunswick Fredericton NB \$44,055, Government of Prince Edward Island Charlottetown PEI \$18,906, Government of Saskatchewan Regina Sask \$32,557, Green Audio Visual Ltd Ottawa Ont \$16,318, G S W Research Centre Mississauga Ont \$12,500, Sandra Haraga Vancouver BC \$5,519, Herman Smith Management Resources Inc Toronto Ont \$2,154, H J M Communication Productions Ltd Ottawa Ont \$59,475, Robert Hyslop St John's Nfld \$3,278, I B M Canada Ltd Don Mills Ont \$2,824, Industrial Life—Technical Services Inc Montreal Que \$653,433, Informetrica Ltd Ottawa Ont \$17,004, International Simultaneous Translation Service Montreal Que \$20,272, I P Sharp Associates Ltd Toronto Ont \$15,689, Henry Keane Ottawa Ont \$21,700, Kelly Gairns & Connolly Ottawa Ont \$79,125, Odette Lamarche Ottawa Ont \$19,694, Robert Lamb Perth Ont \$3,132, Claude Leblanc Ottawa Ont \$3,100, Loram Company Ltd Calgary Alta \$24,872, H J MacDonald Ottawa Ont \$7,000, W F MacRae and Associates Ottawa Ont \$3,750, Media Tapes & Transcripts Ottawa Ont \$7,961, Raymond Milette Trois-Rivières Que \$5,206, Molson Companies Ltd Toronto Ont \$33,750, Richard Moncur Ottawa Ont \$10,280, Marta Moszczenska Ottawa Ont \$3,542, William P O'Brien Ottawa Ont \$2,200, Ontario General Contractors Association Toronto Ont \$10,000, Paramedia Engineering Montreal Que \$41,599, Peat Marwick and Partners Toronto Ont \$8,000, Philippe Pitre Bathurst NB \$4,056, Gordon Porter Kanata Ont \$3,360, Bernard Portis London Ont \$8,225, Claire L Prefontaine Hull Que \$9,375, Prestige Mailing Systems Ottawa Ont \$3,487, Therese Preston-Baron Moncton NB \$3,598, Proulx Brothers Ottawa Ont \$15,507, Jean-Marie Provencher La Tuque Que \$6,589, P S D I International Software Inc Cambridge Mass USA \$4,059, Quantum Limited Montreal Que \$28,270, Quaser Systems Ltd Ottawa Ont \$17,104, R D Nickel & Associates Inc Cambridge Ont \$30,000, Robert Warren Productions Ottawa Ont \$3,420, Harold Roberts Ottawa Ont \$4,625, Remo Offset Ltd Montreal Que \$5,553, P S Ross and Partners Ottawa Ont \$46,464, John C Rutledge Ottawa Ont \$3,000, Denis Saumure Ottawa Ont \$6,580, Sem—Eng Consultants Ltd Ottawa Ont \$4,550, Sandwell Management Consultants Ltd Vancouver BC \$2,000, John Clark Stavert Ottawa Ont \$8,234, Systemhouse Ltd Ottawa Ont \$439,618, Systems Approach Ltd Ottawa Ont \$19,545, Systems Dimensions Ltd Ottawa Ont \$53,442, Atchez Teasdale North Bay Ont \$2,180,

INDUSTRY, TRADE AND COMMERCE—Continued

Telex Limited Willowdale Ont \$5,546, Norman Trodechaud Trois-Rivières Que \$5,825, Anne-Marie Turpin Ottawa Ont \$19,801, H&D Thomas Communications Ltd Halifax NS \$48,776, University of: Memorial Newfoundland St John's Nfld \$3,011, Montreal Montreal Que \$3,493 and Waterloo Waterloo Ont \$6,607, Robert Warren Productions Ottawa Ont \$6,470, William Mantle Associates Ottawa Ont \$13,682, York Advertising Ltd Ottawa Ont \$81,390.

Other Types of Services \$534.

TOURISM PROGRAM

Accounting Services \$66,298—Government of Canada—Supply and Services Ottawa Ont \$66,298.

Training Expenses \$13,326—Government of Canada—Public Service Commission Ottawa Ont \$9,575.

Management Consultants \$59,210—Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$58,585.

Motion Picture Production and Distribution \$157,241—Government of Canada—National Film Board Ottawa Ont \$157,241.

Research Services \$138,617—Burke International Research Ltd Agincourt Ont \$82,200, Contemporary Research Centre Toronto Ont \$25,812, I F O P Institute Francais Paris France \$5,247, Lariviere Parmentelot et Associés Inc Montreal Que \$2,000, Robert Liepa Ottawa Ont \$2,850, N V Nederlandse Stichting voor Statistiek. The Hague Netherlands \$3,984, Marian G Schott Inc Mount Kisco NY USA \$6,300.

Storage \$3,687.

Bilingual Training Expense \$5,746—Maple Leaf Language Centre Ltd Ottawa Ont \$2,373.

Foreign Language Training Expense \$8,233.

Medical Health Services \$4,620.

Public Relations Services \$189,047—Robert S Benjamin Mexico \$11,202, Martine Hebert Paris France \$15,605, Wolfgang Hollweg Frankfurt Germany \$44,925, Stuart Hulse London England \$23,066, Ozma P R Tokyo Japan \$21,122, Jan Van Beek The Hague Netherlands \$39,901.

Hospitality including Posts Abroad \$507,716.

Registration Fees \$29,901.

Temporary Help Outside Agencies \$60,566—Action Personnel of Ottawa Hull Ltd Ottawa Ont \$3,724, Business Aid Ottawa Ont \$3,871, H V Chapman & Associates Ltd Toronto Ont \$2,507, D O T Personnel Services Toronto Ont \$2,899, Harrington Personnel Ottawa Ont \$13,024, Manpower Temporary Service Ottawa Ont \$5,180, Office Overload Ottawa Ont \$4,231, Personnel Pool Ottawa Ont \$3,850, The 500 Ottawa Ont \$5,202, Victor Temporaries Cambridge Ont \$5,326.

Miscellaneous \$2,374,262—A N W B Royal Dutch Touring Club The Hague Netherlands \$3,500, Arc Industries Ottawa Ont \$2,308, Air Canada Winnipeg Man \$10,002, American Automobile Association Falls Church Va USA \$2,014, Amtour Corporation San Francisco Calif USA \$2,943, Bob Anderson Ottawa Ont \$6,900, Association Touristiques des Laurentides St Jerome Que \$18,510, Balmer Crapo & Associates Inc Waterloo Ont \$11,637, Bell Mountain Holding Company Banff Alta \$5,447, Canadian Bureau for International

Education Ottawa Ont \$2,900, Canadian Gallup Pool Ltd Toronto Ont \$15,150, Canadian National Railway Co Montreal Que \$5,850, Canaplan (Venturex) Ltd Montreal Que \$21,170, Cartan Travel Bureau Inc Chicago Ill USA \$6,276, Michael Cavan Ottawa Ont \$2,150, Henri Charbonneau Ottawa Ont \$2,725, Cheryl A Charsley Russel Ont \$2,445, City Display Company Ltd London England \$6,580, Commonwealth Holiday Inns of Canada London Ont \$5,000, Comstat Ottawa Ont \$65,755, Consolidated Computers Inc Don Mills Ont \$11,225, Consolidated Tours Ltd Montreal Que \$2,000, Contemporary Research Centre Montreal Que \$51,070, Brian Cooper Ltd Burlington Ont \$2,400, Creative House Vancouver B C \$28,567, Barbara S Croal Ottawa Ont \$3,655, Crombie McNeill Photography Ottawa Ont \$7,443, L J D'Amore & Associates Ltd Montreal Que \$20,800, Decision Systems Inc Toronto Ont \$58,300, Nina P Dell Ottawa Ont \$3,480, Design Photography Montreal Que \$3,525, Development Planning Associates Ltd Ottawa Ont \$108,964, De West Tours Ltd Vancouver BC \$2,702, Display Associates Boston Mass USA \$14,646, Dun and Bradstreet Canada Ltd Toronto Ont \$2,080, Du Toit Associates Ltd Toronto Ont \$12,400, Ernst & Ernst Toronto Ont \$3,500, Pat Faque Photo Ltd Toronto Ont \$4,502, Forlow Tours Oakbrooke Terrace Ill USA \$4,750, G W Photography Ltd Toronto Ont \$3,786, Ronald F Gadsby Agassiz BC \$4,960, Generale de Promotion Paris France \$5,034, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$3,000; National Film Board Ottawa Ont \$399,367 and Statistics Canada Ottawa Ont \$20,147, Greater Vancouver Convention & Visitors Bureau Vancouver BC \$3,266, Hankyu Express International Company Ltd Tokyo Japan \$3,907, Hawaiian Polynesian Tours Santa Anna Calif USA \$4,784, Hewson/Bridge Associates Ltd Ottawa Ont \$18,300, Holland International Travel Group Rijswijk Netherlands \$3,500, Horizon Holidays of Canada Ltd Toronto Ont \$22,348, Hospitalité Tours Quebec Que \$23,705, Industrial Life—Technical Service Inc Montreal Que \$40,355, Jet—Am Tours Paris France \$4,616, Johansen Royal Tours Seattle Wash USA \$3,227, Kaplan Tours New London Conn USA \$7,950, Walter Karl Inc Armonk NY USA \$49,115, Key Tours Inc Windsor Ont \$2,820, Joanne Lacroix Ottawa Ont \$3,550, Bob G Lampkin Associates Chicago Ill USA \$3,465, Jack Lane Ottawa Ont \$11,000, Madeleine Lavoie Aylmer Que \$2,130, Looking Glass Studios Montreal Que \$6,501, M P W Werbeagentur Frankfurt Germany \$6,212, Jacques Charles MacDonald Ottawa Ont \$3,900, MacLaren Advertising Ltd Toronto Ont \$50,191, Manitoba Hotel Association Winnipeg Man \$2,400, Market Compilation & Research Bureau North Hollywood Calif USA \$25,296, Charles E McInnis Ottawa Ont \$8,500, Media Alternative Carp Ont \$2,000, Metromail Lincoln Nebr USA \$2,752, Montyclare Display Pittsburgh Pa USA \$33,004, Paul R Moore Ottawa Ont \$3,582, Cyril Morris Photography Flushing NY USA \$2,952, Patrick Morrow Kimberley BC \$2,048, Don Newlands Colborne Ont \$4,030, Nissenthal Audio Visuals Ltd Dorval Que \$3,039, Panda Associates Toronto Ont \$5,360, Peat Marwick & Partners Montreal Que \$70,988, Johanne Perrier Reg'd Montreal Que \$11,000, Projections Montreal Que \$25,745, Rae Advertising Inc New York City NY USA \$3,780, Research Editorial & Broadcast Services Ltd Ottawa Ont \$2,400, Fernand O Roch Ottawa Ont \$2,680, Royal City Society New Westminster BC \$3,000, Ruest Gilles & Associates Hull Que \$29,160, Georges Sarrazin & Associates Gatineau Que \$16,093, Sayers Direct Response Advertising Ltd Toronto Ont \$149,750, Scanada Consultants Ltd Etobicoke Ont \$3,000, Ivor Sharp Ltd Mississauga Ont \$2,268, Sir Sanford Fleming College Peterborough Ont \$20,000, Sotar Inc Laval Que \$9,712, Speedbird Holidays London Eng \$5,460, Pierre St Jacques Aylmer Que \$2,417, Elizabeth A Stutt Ottawa Ont \$3,750, Systemhouse Ltd Ottawa Ont \$137,400, Tauck Tours Westport Conn USA \$5,686, Tourwest/Tourorient Inc Paris France \$3,200, Trail Planners Scarborough Ont \$3,000, Transco Tours Houston Texas USA \$3,485, Traveldata International Toronto Ont \$111,750, Travel & Tourism Consultants New York City NY USA \$16,155, Travel Industry Association Ottawa Ont \$13,748, Travel System International Ltd Oakbrooke Ill USA \$4,301, Unimail List Corporation

INDUSTRY, TRADE AND COMMERCE—Continued

New York City NY USA \$32,867, University Tours Toronto Ont \$43,215, Vacances—Families Inc Ste Foy Que \$12,000, Vivre International Inc Tokyo Japan \$5,263, Westours Inc Seattle Wash USA \$3,105, Aussie Whiting Westmount Que \$3,763, Daniel Wiener Montreal Que \$7,281, Yankee Holidays Marblehead Mass USA \$5,274, Yankelovich Skelly & White Inc New York City NY USA \$5,300, Alan Zenuk Vancouver BC \$13,479.

GRAINS & OILSEEDS PROGRAM

Accounting Services \$20,082—Government of Canada—Supply and Services Ottawa Ont \$20,082.

Hospitality Including Posts Abroad \$3,199.

Temporary Help Outside Agencies \$2,255.

Research Services \$349,048—Bryden Ltd Ottawa Ont \$25,000, Canada Grains Council Winnipeg Man \$180,000, Swan Wooster Engineering Company Ltd Vancouver BC \$25,000, Techtronic Ltd St Laurent Que \$57,260, University of Guelph Guelph Ont \$3,542, John S Wenzel Scarborough Ont \$2,471.

Miscellaneous Services \$12,731.

Commissioners Fees—Government of Canada—Commission on Prairie Grain Handling and Transportation Saskatoon Sask \$27,525.

Other Types of Services \$971.

Foreign Investment Review Agency

Accounting Services \$12,900—Government of Canada—Supply and Services Ottawa Ont \$12,900.

Protection Services \$8,520—Canadian Corps of Commissioners Ottawa Ont \$8,520.

Registration Fees \$6,480.

Temporary Help Outside Agencies \$27,047—Harrington Personnel Ottawa Ont \$5,132, Kelly Girl Services of Canada Ltd Toronto Ont \$2,699, Office Overload Ltd Ottawa Ont \$7,983, Personnel Pool Ottawa Ont \$8,178.

Miscellaneous Services \$11,753—Dun & Bradstreet Canada Ltd Toronto Ont \$6,614.

Management Consulting Service \$13,737—Berger & Associates Inc Ottawa Ont \$10,145, Montreal Creative Centre Ltd Montreal Que \$3,502.

Other Types of Services \$2,471.

Statistics Canada

Computer Services \$1,347,784—Alphatext Ltd Ottawa Ont \$279,114, Canada Systems Group Mississauga Ont \$211,357, Computel Systems Ltd Ottawa Ont \$229,755, Dataline Systems Ltd Toronto Ont \$9,143, Government of Canada—Transport Ottawa Ont \$3,291, Industrial Life—Technical Services Inc Montreal Que \$19,376, Informart Toronto Ont \$4,159, Lockheed Missiles and Space Co Inc Sunnyvale Calif USA \$5,891, S D L Ottawa Ont \$244,589, S M A Media Inc Montréal Que \$285,132, I P Sharp Associates Ltd Toronto Ont \$58,931.

Courses, Seminars and Tuition Fees \$339,034—Algonquin College Ottawa Ont \$13,800, Allan Baumann Wendover Ont \$2,200, A M

R International Inc Rexdale Ont \$8,175, A M R International Inc New York City NY USA \$4,668, Canada Systems Group Mississauga Ont \$26,236, Cegir Montreal Que \$3,185, Centre d'Immersion de Beauce Ltée St Georges de Beauce Que \$3,575, Centre de Langues Feuille d'Érable Ltée Ottawa Ont \$3,400, Control Data Institute for Advanced Technology Willowdale Ont \$5,410, R W Evans Associates Ltd Weston Ont \$19,125, Government of Canada—National Film Board Montreal Que \$2,900 and Public Service Commission Ottawa Ont \$112,291, I B M Canada Ltd Don Mills Ont \$2,000, Laboratoire Linguistique du Québec Québec Que \$17,952, June Murray Ottawa Ont \$5,000, Professional Development Institute P D I Ltd Ottawa Ont \$20,618, Systemation Inc Colorado Springs Colo USA \$11,235, Woloschuk Associates Ottawa Ont \$2,875.

Health Services \$55,795—Government of Canada—National Health and Welfare Ottawa Ont \$55,795.

Hospitality Services \$16,121—Lorne Murphy Foods Ltd Ottawa Ont \$2,461, Government of Canada—Public Works Ottawa Ont \$3,789.

Membership Fees \$5,012.

Other Types of Services \$1,893.

Photographic Prints for Publication \$20,698—George Hunter Photography Toronto Ont \$2,508, Malak Photographs Ltd Ottawa Ont \$6,128.

Professional Services \$1,466,430—Adga Ltd Ottawa Ont \$2,279, Alberta Association of Registered Nurses Edmonton Alta \$2,272, E A C Amy & Sons Ltd Ottawa Ont \$34,050, Argenteuil Management Group Ltd Ottawa Ont \$7,275, Michael H Arnold Charlotteville PEI \$20,426, The Association of Atlantic Universities Halifax NS \$12,100, Association of Universities & College of Canada Ottawa Ont \$8,000, Atkinson Film Arts Ltd Ottawa Ont \$10,346, Bailey & Rose Limited Ottawa Ont \$34,899, Marie A Bertrand Montreal Que \$2,250, Bonaventure Design & Programming Ltd Ottawa Ont \$3,490, Sara Camblin Breault Ottawa Ont \$6,992, Canadian Film Institute Ottawa Ont \$11,400, Canadian Imperial Bank of Commerce Toronto Ont \$4,340, Clare Randall-Smith & Assoc Ltd Don Mills Ont \$4,200, Clayton Research Associates Ltd Scarborough Ont \$5,795, College of Nurses of Ontario Toronto Ont \$13,313, Comstat Consulting Services Ltd Ottawa Ont \$15,450, Data Logic Canada Ottawa Ont \$147,196, Datacap Limited Ottawa Ont \$13,538, Linda Dardis Ottawa Ont \$10,624, Digital Methods Ltd Ottawa Ont \$81,589, Michael Eagin Ottawa Ont \$5,000, Elcost Consultants Ltd Vancouver BC \$2,000, Federal Systems of Canada Ottawa Ont \$75,184, The Genesys Group Hazeldean Ont \$24,832, Government of Canada—Environment Ottawa Ont \$4,000; National Revenue—Taxation Ottawa Ont \$42,566; Supply and Services/Audit Services Bureau Ottawa Ont \$206,481, Government of Northwest Territories Recreation Division Yellowknife NWT \$9,345, Hanscomb Roy Associates Montreal Que \$8,350, Julien Hardy & Associates Ltd North Vancouver BC \$3,450, Oli Hawrylyshyn Kingston Ont \$4,034, Helyar & Associates Toronto Ont \$4,700, Richard Holmes Ottawa Ont \$5,384, I N R S Urbanisation Montreal Que \$24,750, Institut National de la Recherche Scientifique Québec Que \$2,506, Jackson Smith & Associates Ltd Toronto Ont \$2,978, Katcard Systems Consultants Ltd Ottawa Ont \$27,240, John S Kirkland Addison Ont \$17,750, Sheena M Lee Ottawa Ont \$10,287, Maclean-Hunter Limited Toronto Ont \$6,551, John E Mavins Ottawa Ont \$5,000, Richard H H Moll Carp Ont \$9,500, Leeroy Murray Ottawa Ont \$2,890, Multiple Access Computer Group Don Mills Ont \$29,896, Numeric Management Services Ltd Toronto Ont \$13,328, The Order of Nurses of Québec Montreal Que \$4,528, Cyrille Parent Ottawa Ont \$4,940, Peat Marwick & Partners Ottawa Ont \$82,738, William L Porteous Ottawa Ont \$2,406, Price Waterhouse Associates Ottawa Ont \$25,000, The Professional Development Institute Ottawa Ont \$9,396, Quantum Ltd Montreal Que \$2,745, Queen's University

INDUSTRY, TRADE AND COMMERCE—Concluded

Kingston Ont \$5,224, J N K Rao Ottawa Ont \$4,000, Registered Nurses Associates of British Columbia Vancouver BC \$8,430, Les Ressources Informatiques Montreal Que \$7,099, Ian Richardson Ottawa Ont \$16,350, Craig Riddell Edmonton Alta \$2,899, P S Ross & Partners Ottawa Ont \$117,745, Ross Willcocks & Associates Ltd Halifax NS \$4,700, Social Science Federation of Canada Ottawa Ont \$5,500, S & S Software Limited Ottawa Ont \$22,080, Michael A Stephen Associates Ltd Downsview Ont \$6,500, Systems Approach Ltd Ottawa Ont \$21,340, Systems Dimensions Ottawa Ont \$6,372, Systemhouse Ltd Ottawa Ont \$25,357, Ian Taylor Hamilton Ont \$2,000, University of Alberta Edmonton Alta \$4,444, Carleton Ottawa Ont \$27,694, Dalhousie Halifax \$66,478; Guelph Guelph Ont \$22,203; Manitoba Winnipeg Man \$12,477; Montreal Montreal Que \$17,677; Waterloo Waterloo Ont \$2,000 and Western Ontario London Ont \$9,921, York Downsview Ont \$47,453, Village Film Ltd Ottawa Ont \$3,991, Thomas C Waugh Edinburgh Scotland \$7,498, E Craig Ottawa Ont \$17,420.

Return of Vital Statistics \$122,702.

Remuneration and Expenses of Enumerators \$6,076,985.

Security Services \$470,876—Canadian Corps of Commissionaires Ottawa Ont \$457,640, Government of Canada—National Health and Welfare Ottawa Ont \$13,236.

Software Packages \$48,832—The H and W Ltd Pittsburgh Pa USA \$5,500, I B M Canada Ltd Don Mills Ont \$14,522, International Mathematical and Statistical Libraries Inc Houston Texas USA \$3,995, Subsystems Inc Sunnyvale Calif USA \$3,441, York University Downsview Ont \$4,200, Whitlow Computer Systems Inc Englewood Cliffs NJ USA \$5,550.

Supply and Services \$432,571—Government of Canada—Supply and Services Ottawa Ont \$432,571.

Temporary Help Outside Agencies \$408,328—Barbara's Office Personnel Ottawa Ont \$21,132, Charlotte Desautels Ottawa Ont \$2,794, Drake Interim Ottawa Ont \$4,269, Harrington Personnel Ottawa Ont \$5,799, Office Overload Ottawa Ont \$220,386, Personnel Pool Ottawa Ont \$102,891, The 500 Selection Services Ottawa Ltd Ottawa Ont \$19,765, Technical Overload Ottawa Ont \$9,583, Victor Canada Ltd Cambridge Ont \$21,709.

JUSTICE**ADMINISTRATION**

Commissionaire Services \$123,664.

Credit Reports \$20,674.

Nursing Services \$12,127.

Membership Fees \$147,505.

Witness Fees \$263.

Reporters Fees \$1,574.

Legal Services \$814,213—A Adolph Vancouver BC \$7,314, N Avison Ottawa Ont \$26,061, Baynham Ottawa Ont \$18,665, P D Beseau

Ottawa Ont \$5,308, E D Brown Cardiff Wales \$2,000, S Budd Windsor Ont \$19,900, P Burns Vancouver BC \$9,950, Burton Thunder Bay Ont \$8,356, L C Cafilisch Geneva Switzerland \$3,766, M Callon Ottawa Ont \$16,008, S Card Ottawa Ont \$11,000, E J Clark Vancouver BC \$8,795, S A Cohen Ottawa Ont \$7,750, J R Collette Ottawa Ont \$9,577, D B Couie Ottawa Ont \$9,625, W Courchene Winnipeg Man \$8,890, G Cyr Yellowknife NWT \$8,134, B Davidson Saskatoon Sask \$20,332, P De Visscher Brussels Belgium \$4,000, N Dion Yellowknife NWT \$7,743, I D Dubiensi Ottawa Ont \$43,385, W Dunlop Halifax NS \$2,139, E Ewaschuk Ottawa Ont \$16,500, C Glenn Edmonton Alta \$9,216, L Goetz Inc Ottawa Ont \$15,571, G Goldstein Ottawa Ont \$6,400, R Goodwin Quebec Que \$3,959, Government of Canada—Transport Ottawa Ont \$13,231, Government of the Northwest Territories Yellowknife NWT \$6,268, Gowling and Henderson Ottawa Ont \$5,211, W Gray Vancouver BC \$3,763, D B Irwin Ottawa Ont \$28,949, Y Jennings Cambridge England \$3,673, D H N Johnson Sydney Australia \$2,176, D M Johnston Halifax NS \$2,500, L Kestenbaurn Washington DC USA \$10,552, R Langlois Quebec Que \$15,064, A Lufty Ottawa Ont \$20,527, H MacLean Ottawa Ont \$15,900, T D MacDonald Ottawa Ont \$8,300, D MacPherson Winnipeg Man \$20,509, J J Mahoney Ottawa Ont \$5,373, B Mazer Edmonton Alta \$19,027, J D McCarthy Ottawa Ont \$30,000, D O'Connor London Ont \$10,359, E J Ratushny Ottawa Ont \$6,500, D Russell Toronto Ont \$8,326, R Saunders Halifax NS \$20,112, S Saunderson Vancouver BC \$20,539, A Smith Saskatoon Sask \$9,097, W Standerwick Vancouver BC \$21,000, W S Tarnopolsky King City Ont \$2,600, R Taylor Ottawa Ont \$2,542 R Tetrault Sherbrooke Que \$19,668, G Theriault Fredericton NB \$18,571, E E Ungar Vancouver BC \$6,000, University of Windsor Windsor Ont \$8,766, L J Vicens Vancouver BC \$8,000.

Miscellaneous \$732,855—E A C Amy & Sons Ltd Ottawa Ont \$24,600, Barbara's Office Personnel Ottawa Ont \$8,552, H V Chapman & Associates Ottawa Ont \$6,272, Commerce-Aide Montreal Que \$4,265, Dot Personnel Services Toronto Ont \$51,271, Drake Interim Ottawa Ont \$5,661, E A Driedger Ottawa Ont \$19,431, Government of Canada—Supply and Services Ottawa Ont \$59,411; Supply and Services/Accounting Services Ottawa Ont \$15,176; Supply and Services/Audit Services Bureau Ottawa Ont \$32,322 and Supply and Services/Bureau of Management Consulting Ottawa Ont \$23,754, Harrington Personnel Ottawa Ont \$5,250, A Lazar & Associates Ottawa Ont \$27,473, Manpower Temporary Ottawa Ont \$4,105, McCarthy & McCarthy Toronto Ont \$5,333, Monette & Company Montreal Que \$6,784, Monk & Goodwin Winnipeg Man \$5,407, Office Assistance Edmonton Alta \$15,286, Office Overload Ottawa Ont \$33,861, Personnel Pool Ottawa Ont \$44,455, Robert Dansereau Barré Marchessault & Thibeault Montreal Que \$2,165, The 500 Selection Services Ottawa Ont \$25,108, Victor Temporaries Cambridge Ont \$3,257.

Supreme Court of Canada

Commissionaire Services \$89,474—Canadian Corps of Commissionaires Ottawa Ont \$89,474.

Legal Services \$181,136—W J Braithwaite Ottawa Ont \$8,759, S D Clarke Ottawa Ont \$6,042, D S Cohen Ottawa Ont \$8,910, L B Z Davis Ottawa Ont \$6,042, R K Durand Ottawa Ont \$6,042, M P Frawley Ottawa Ont \$8,895, F C Fremont Ottawa Ont \$8,458, J F Jobin Ottawa Ont \$8,458, F W Johnson Ottawa Ont \$8,458, C M Lapointe Cantley Que \$2,278, J E Magnet Ottawa Ont \$6,042, J P Manley Ottawa Ont \$6,042, B G Morgan Ottawa Ont \$8,804, M Simard Ottawa Ont \$8,808, F F Slatter Ottawa Ont \$8,834, Soiqui Montreal Que \$8,700, J R Sproat Ottawa Ont \$6,042, D R Stollery Ottawa Ont \$6,042, M R Theroux Ottawa Ont \$12,717, F L Titley Ottawa Ont \$6,220, D Verdon Ottawa Ont \$6,248.

Footnote:

* The total paid to individuals and firms exceed the total of Standard Object 04 by \$552,968 due to the method of recovering Revolving Funds Expenditures initially charged to the appropriation.

JUSTICE—Concluded**Federal Court of Canada**

Protection Services \$48,734—British Columbia Corps of Commissioners Vancouver BC \$18,351, Canadian Corps of Commissioners Toronto Ont \$8,978 and Ottawa Ont \$21,405.

Reporters Fees \$23,816—Allwest Reporting Limited Burnaby BC \$4,875, Nethercut and Company Limited Toronto Ont \$9,105.

Transcript \$5,721.

Temporary Office Assistance \$6,084—Personnel Pool Ottawa Ont \$4,900.

Miscellaneous Services \$71,108—O Brochu Montreal Que \$3,125, Forrest Bodrug and Associates Ottawa Ont \$9,120, Government of Canada—Public Service Commission Ottawa Ont \$2,281 and Supply and Services Ottawa Ont \$6,463, Government of Newfoundland and Labrador St John's Nfld \$8,811, A Laverdiere Montreal Que \$2,130, Minister of Finance Quebec Que \$3,312, Province of New Brunswick Fredericton NB \$20,684.

Law Reform Commission

Legal Services \$742,341—S Alary Hull Que \$2,310, T B Anderson Ottawa Ont \$3,448, J Atkins Ottawa Ont \$6,975, C A Becker Ottawa Ont \$15,750, N Brooks Downsview Ont \$16,005, B J Cameron Montreal Que \$3,640, J G Castel Downsview Ont \$10,000, D S Cohen Ottawa Ont \$6,500, G Côte-Harper Quebec Que \$4,950, J R Dillon Wakefield Que \$12,333, District Association for Mentally Retarded Ottawa Ont \$4,044, A N Doob Toronto Ont \$5,432, R Dupuis Longueuil Que \$2,187, G Eakins Ottawa Ont \$13,838, H R Eddy Aylmer Que \$27,100, T Elton Ottawa Ont \$31,175 N M Fera Ottawa Ont \$2,800, G Ferguson Ottawa Ont \$2,250, P J Fitzgerald Ottawa Ont \$24,684, J Fortin Montreal Que \$17,300, R P Francis Osgoode Ont \$7,092, H Francoeur Ville de Laval Que \$13,864, R T Franson Ottawa Ont \$15,667, M B Goldman Scarborough Ont \$9,240, Gowling & Henderson Ottawa Ont \$10,000, A O Graham Montreal Que \$3,579, S P Harowitz Ottawa Ont \$4,000, Hewitt Hewitt Nesbitt Reid Ottawa Ont \$10,000, P Issalys Hull Que \$15,117, G N Jones Ottawa Ont \$24,000, E W Keyserlinck Ottawa Ont \$30,600, M Lajoie Ottawa Ont \$19,425, C H Lalonde Hull Que \$20,742, I Lasvergnas Westmount Que \$23,765, J A Leadbeater Ottawa Ont \$17,568, E M Lewis Ottawa Ont \$6,229, C A Marvin Ottawa Ont \$24,750, M Manning Scarborough Ont \$4,500, J L McFadyen Ottawa Ont \$10,952, M A Metcalfe Ottawa Ont \$8,008, J W Mohr Toronto Ont \$2,850, E Myers Ottawa Ont \$13,500, S E Oxner Halifax NS \$34,500, P S Payton Montreal Que \$8,550, C A Prest Toronto Ont \$3,760, Production Centre Limited Halifax NS \$5,000, J Proulx Ottawa Ont \$5,750, E J Ratushney Ottawa Ont \$25,000, M H Rioux Ottawa Ont \$25,300, E F Ryan Toronto Ont \$38,723, W J Schwab Ste-Foy Que \$5,250, G Sellers Ottawa Ont \$2,891, M Spares Neufchatel Que \$5,500, D R Stuart Kingston Ont \$4,300, W J Taylor Hull Que \$8,100, D F Walker New Germany NS \$2,925, G J Walsh Ottawa Ont \$2,000, C Watkins Ottawa Ont \$7,183, M H J Webber Ottawa Ont \$25,300, C H Whitley Ottawa Ont \$9,000, H Yarosky Montreal Que \$3,445.

Miscellaneous Services \$140,544 P Allard Montreal Que \$5,695, The Canadian Gallup Poll Limited Toronto Ont \$2,740, Decision Dynamics Corp Toronto Ont \$2,352, P Devinat Ottawa Ont \$7,394, Government of Canada—Supply and Services Ottawa Ont \$11,629 A Jodouin Ottawa Ont \$3,040, Office Overload Ottawa Ont \$5,079, T Patry Hull Que \$12,707, Personnel Pool Ottawa Ont \$14,494, Victor Temporaires Cambridge Ont \$51,585.

Tax Review Board

Miscellaneous Services \$82,362—All West Reporting Ltd Burnaby BC \$6,365, Boisjoly Associés Quebec Que \$2,208, I. Christie Hal-

ifax NS \$16,478, Drake Interim Toronto Ont \$2,012, M Couture Montreal Que \$6,149, M Guay Montreal Que \$6,529, K Khanna Westmount Que \$6,708, Nethercut & Co Ltd Toronto Ont \$21,624.

Canadian Human Rights Commission

Miscellaneous \$203,256—EAC Amy & Sons Ltd Ottawa Ont \$81,257, Barbaras Office Personnel Ottawa Ont \$3,271, Bureau of Management Consulting Ottawa Ont \$21,511, John Doherty and Company Limited Ottawa Ont \$7,200, Gloria George Telkwa BC \$2,250, G Hamelin Ottawa Ont \$5,075, R Juriane Orleans Ont \$7,685, Office Overload Ottawa Ont \$6,803, Ottawa-Hull Bilingual Personnel Ottawa Ont \$7,347, Personnel Pool Ottawa Ont \$13,193, W Tarnopolsky Downsview Ont \$5,447 The 500 Selection Services Ottawa Ont \$9,435.

LABOUR

Compensation—Administration Expenses of Provincial Boards \$3,187,938 less Inspection Service Revenue \$585, Net \$3,187,353—Newfoundland \$1,909, Prince Edward Island \$7,744, Nova Scotia \$465,540, New Brunswick \$74,065, Quebec \$954,237, Ontario \$808,313, Manitoba \$59,400, Saskatchewan \$91,892, Alberta \$176,758 and British Columbia \$536,078.

Data Processing \$251,872—Computel Systems Ltd Ottawa Ont \$251,872.

Hospitality \$65,674—T Eberlee \$2,818, M McDermott \$2,629, J C Munro \$20,541, J Oliver \$5,076, A Schroeder \$3,743.

Membership Fees \$12,023—Conference Board in Canada Ottawa Ont \$10,000.

Microfilming \$10,174.

Tenant Services \$69,957—Government of Canada—Public Works Ottawa Ont \$69,957.

Safety Services \$1,144,332—Alberta \$52,905, British Columbia \$165,701, Manitoba \$83,651, New Brunswick \$78,288, Newfoundland \$64,783, Northwest Territories \$39,074, Nova Scotia \$85,050, Ontario \$262,664, Prince Edward Island \$25,727, Quebec \$247,520 and Saskatchewan \$38,969.

Legal Services \$11,213—Government of Canada—Justice Ottawa Ont \$11,213.

Training of Public Servants \$74,684—Government of Canada—Public Service Commission Ottawa Ont \$42,732, Chateau Montebello Montebello Que \$2,746, The Highwayman Inn Orillia Ont \$5,419.

Other Business Services \$812,819—Air Canada Ottawa Ont \$16,353, Dr G Bain Ottawa Ont \$6,992, British Columbia Research Vancouver BC \$2,555, J Brown Ottawa Ont \$3,375, I Campbell Ottawa Ont \$16,700, Canada Consulting Group Toronto Ont \$19,460, Canadian Association for Adult Education Toronto Ont \$22,833, Dicom Corporation Ottawa Ont \$19,000, G Génovesiot Ottawa Ont \$2,625, Government of Canada—National Film Board Montreal Que \$154,000; National Library Ottawa Ont \$4,200; National Health and Welfare Ottawa Ont \$13,637; Public Service Commission Ottawa Ont \$36,013 and Supply and Services/Audit Services Bureau Ottawa Ont \$51,603, Hay Associates Canada Limited Toronto Ont \$9,300, Don Hushion Toronto Ont \$5,667, I R Research Services Kingston Ont \$7,200, R Laberge Ottawa Ont \$4,550, L-P Personnel Consultants Ltd Ottawa Ont \$4,750, R

LABOUR—Concluded

Loken Ottawa Ont \$3,000, A Marion Ottawa Ont \$2,663, D Price Spencerville Ont \$3,300, Quantetics Corporation Dunrobin Ont \$11,353, Quasar Systems Ltd Ottawa Ont \$5,972, P Rothschild Ottawa Ont \$2,524, Province of Saskatchewan—Labour Regina Sask \$5,815, Smith Auld and Associates Toronto Ont \$39,348, J Trappnell Ottawa Ont \$7,000, E Trist Pa USA \$17,712, William M Mercier Limited Toronto Ont \$9,970, D Wilton—University of Guelph Guelph Ont \$2,000, Data Logic Ottawa Ont \$52,736, G Stovell Wilson's Corners Que \$7,050, O and D Translation Ottawa Ont \$10,580, Personnel Pool Ottawa Ont \$2,074, Office Overload Ottawa Ont \$7,791, Andre Luchaire Montreal Que \$2,175, Guy Henson Halifax NS \$2,333, John D Crawford and Company Ltd Toronto Ont \$4,800, Dr H Armstrong Vancouver BC \$3,000, J Finkleman Ottawa Ont \$2,500, Innovacom Hull Que \$7,318, N D Cochrane Fredericton NB \$2,545, Women's Association Consulting Ltd Toronto Ont \$2,337, Willard Consultants and Research Services Ltd Almonte Ont \$2,000, Richard Weiler and Associates Ltd Ottawa Ont \$3,277.

Other Business Services—Other Expenses \$95,305—Canada Consulting Group Toronto Ont \$7,205, Government of Canada—National Film Board Montreal Que \$16,250 and Statistics Canada Ottawa Ont \$2,100, C Johnston Pierrefonds Que \$13,860, Price Ruben and Associates Toronto Ont \$40,797, Industrial Relations Centre—Queen's University Kingston Ont \$8,000, University of Ottawa Ottawa Ont \$8,625.

Protection Services \$149,387—Government of Canada—Public Works Ottawa Ont \$149,387.

Management Consultants \$14,098—Government of Canada—Supply and Services Ottawa Ont \$12,009.

Canada Labour Relations Board

Audio, Recording and Simultaneous Translation Services \$73,152—International Simultaneous Translation Service Montreal Que \$72,846.

Legal Services \$27,846—Baigent & Jackson Vancouver BC \$5,365, Cameron Brewin & Scott Toronto Ont \$6,023, Gowing & Henderson Ottawa Ont \$4,156, McCarthy & McCarthy Toronto Ont \$3,176, Russell & Dumoulin Vancouver BC \$4,961.

Secretarial and Office Services \$10,710—Les Associés Marie Sélick Ltée Montreal Que \$2,961, Office Overload Limited Ottawa Ont \$2,592.

Transcribing Services \$7,050—ISTS Verbatim Ltd Montreal Que \$7,050.

Staff Training \$6,505—The Berlitz School of Languages Ottawa Ont \$3,021.

Other Types of Services \$21,197—Gérard Picard Montreal Que \$12,000.

MANPOWER AND IMMIGRATION

ADMINISTRATION PROGRAM

Print of Films \$2,259.

Photographic Services \$22,791—Government of Canada—Canadian Government Photo Ottawa Ont \$4,309 and Public Archives Ottawa Ont \$2,564, Photo Features Ltd Hull Que \$10,148, Wamboldt Waterfield Photography Halifax NS \$2,572, Wilkie Camera Ltd Toronto Ont \$2,868.

Canadian Corps of Commissioners \$188,034—Canadian Corps of Commissioners Ottawa Ont \$183,581.

Consultants \$294,489—Noreen Beavis Ottawa Ont \$4,472, Bélanger Chabot et Associés Montreal Que \$24,117, Marcel Charlebois Ottawa Ont \$3,150, Comtek Data System Ottawa Ont \$8,323, Brian Conley Ottawa Ont \$3,010, Currie Cooper & Lybrand Montreal Que \$13,202, Datacap Ltd Ottawa Ont \$2,475, Gerard Desjardins Ottawa Ont \$2,580, Ducros Meilleur Roy & Associates Ltd Ottawa Ont \$20,610, B O Gombac Ottawa Ont \$7,720, Anne Grimley Ottawa Ont \$3,480, Government of Canada—Supply and Services Ottawa Ont \$49,285, George E Hopkinson Ottawa Ont \$3,010, David Hubbard Ottawa Ont \$11,400, Iotha Consulting Ottawa Ont \$21,227, Man Mohaw Khanna Ottawa Ont \$8,220, Ethel I Knight Ottawa Ont \$3,440, André Lacoste Touraine Que \$5,280, L J Personnel Consultant Ottawa Ont \$5,200, Frank Levine Ottawa Ont \$5,000, David Is Jezzi Lezzi Ottawa Ont \$11,450, Tom McCann Ottawa Ont \$5,360, Stephen McLoughlin Ottawa Ont \$5,520, Ida Noseworthy Ottawa Ont \$2,400, J Wesley Parkinson Charlottetown PEI \$12,134, J Lawrence Peter Enterprise Ottawa Ont \$8,650, John Rankin Ottawa Ont \$3,390, James Roberts Ottawa Ont \$4,742, Susan Stein Ottawa Ont \$10,800, Michael Tomlinson Ottawa Ont \$3,420, Kim R Woodill Ottawa Ont \$3,000.

Electronic Data Processing Services \$667,663—Bailey & Rose Ltd Ottawa Ont \$25,040, Computrex Centres Ltd Calgary Alta \$71,064, GEAC Canada Ltd Markham Ont \$22,310, Government of Canada—Public Archives Ottawa Ont \$55,460, IBM Limited Don Mills Ont \$178,855, I P Sharpe Associates Toronto Ont \$89,235, Systems Dimensions Ltd Ottawa Ont \$221,866.

Key Punch Services \$88,645—Automation Centre Ottawa Ont \$2,209, Data Encoding Ltd Ottawa Ont \$6,097, Elan Data Makers Vancouver BC \$37,999.

Remunerations M&I Council \$6,025—John L Jaskula Hamilton Ont \$2,000.

Other Miscellaneous Services \$497,904—Atkinson Film Arts Ltd Ottawa Ont \$4,413, Bailey & Rose Ottawa Ont \$3,600, Jahel Bénard Hull Que \$7,193, George P Brimmel Ottawa Ont \$22,768, Canadian Corps of Commissioners Ottawa Ont \$19,822, Cartier Linguistic Centre Ltd Hull Que \$22,541, Harold Clark Ottawa Ont \$2,000, Colorad Ltd Ottawa Ont \$8,452, Complan Research Associate Toronto Ont \$38,150, Data Logic Canada Ltd Ottawa Ont \$23,680, James P Davidson Ottawa Ont \$5,437, André Desjardins Ottawa Ont \$3,582, Directory Board Services Vanier Ont \$4,820, Federal System of Canada Ottawa Ont \$3,850, Geac Canada Ltd Markham Ont \$38,950, Government of Canada—National Health and Welfare Ottawa Ont \$62,953; Public Service Commission Ottawa Ont \$27,000 and Supply and Services Ottawa Ont \$4,294, A Gravel Longueuil Que \$7,050, Charlotte Harper Ottawa Ont \$4,375, H H Bloom Sound Ottawa Ont \$2,692, R E Hutt Ottawa Ont \$12,480, Informetrica Ltd Ottawa Ont \$5,000, Iota Systems Ltd Ottawa Ont \$25,200, Katcard System Ltd Ottawa Ont \$42,619, Richard Kearney Ottawa Ont \$6,206, John Laporte Orleans Ont \$3,840, Gaetan Massie Ottawa Ont \$8,119, Carole A McAdam Ottawa Ont \$4,424, Mirec Cassette Duplications Services Ottawa Ont \$2,867, Office Overload Ottawa Ont \$4,602, G Ott Toronto Ont \$2,063, School of Modern Languages Ottawa Ont \$24,990, Milvin Simoneau Ottawa Ont \$7,974, Systems Approach Ltd Ottawa Ont \$11,241, C Tremblay Ottawa Ont \$4,427, University Associates of Canada Incorporated Toronto Ont \$3,235, Anne Valliant Ottawa Ont \$7,192, Elizabeth Shelley Wild Ottawa Ont \$3,000.

Hospitality \$14,434.

Accounting Services and Audit Services \$4,225,285—Government of Canada—Supply and Services Ottawa Ont \$4,225,285.

MANPOWER AND IMMIGRATION—Continued

Clerical—Secretarial Services \$268,534—Associated Employment Consultants Ltd Halifax NS \$29,874, DOT Personnel Services Toronto Ont \$2,175, Kelly Girl Services of Canada Ottawa Ont \$2,436, Manpower Temporary Services Ottawa Ont \$27,350, Office Overload Ottawa Ont \$22,903, Personnel Pool Ottawa Ont \$2,973, The 500 Ottawa Ont \$160,090, Victor Temporaries Ottawa Ont \$18,265.

General Industrial Help \$9,281—DOT Personnel Services Toronto Ont \$5,458.

Training and Educational Services \$125,578—Government of Canada—Public Service Commission Ottawa Ont \$78,959.

Moving costs—Internal or External \$111,886—Government of Canada—Public Works Montreal Que \$19,804; Ottawa Ont \$17,743 and Vancouver BC \$6,016, Robillard Transfer Ottawa Ont \$25,515.

Consultants Fees \$4,861—Government of Canada—Public Works Vancouver BC \$4,207.

Registration Fees—Seminars and Conferences \$11,593.

Other Types of Services \$5,728.

DEVELOPMENT AND UTILIZATION OF MANPOWER

Motion Picture Production and Distribution \$12,565—Sona Video Inc Laval Que \$7,105.

Film Clips \$2,827—Listen Audio Production Montreal Que \$2,687.

Photographic Services \$17,168—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,016.

Canadian Corps of Commissionaires \$48,066—Canadian Corps of Commissionaires Calgary Alta \$9,593; Montreal Que \$22,277 and Winnipeg Man \$16,196.

Consultants \$713,630—Alpha Enterprises Ltd Bathurst NB \$16,729, American Institute for Research Washington DC USA \$39,088, ARA Consultants Toronto Ont \$5,238, Bélanger Chabot & Associés Montreal Que \$24,794, Birt Heather Charlottetown PEI \$6,892, Bonaventure Design & Programming Ltd Ottawa Ont \$30,058, Bruno Vicki Vancouver BC \$15,619, Currie Cooper & Lybrand Ltd Ottawa Ont \$24,888, Datacap Ltd Ottawa Ont \$13,100, EAC Amy & Sons Ltd Ottawa Ont \$8,550, Family Training Institute Lacombe Alta \$3,500, William A Farley Calgary Alta \$4,558, Donald G Fisher Saskatoon Sask \$2,973, Muriel Fraser Vanier Ont \$2,663, Government of Canada—Supply and Services Ottawa Ont \$147,661, Harris Computer Ltd Ottawa Ont \$10,000, Hickling Johnston Ltd Toronto Ont \$14,460, Katcard System Ltd Ottawa Ont \$5,208, P R Kemball Ottawa Ont \$22,298, Man Mohaw Khanna Ottawa Ont \$4,340, Walter Kubiski Downsview Ont \$5,100, K Learmouth Winnipeg Man \$2,591, Frank L Levine Ottawa Ont \$4,361, Dr J Manos Halifax NS \$14,750, Terri A Matravolgyi Regina Sask \$3,000, Nepean Development Consultants Ottawa Ont \$15,050, Jules R Oliver Russell Ont \$12,150, James J Ovens Calgary Alta \$9,793, R A Packman Ottawa Ont \$4,300, Ken Pattern Vancouver BC \$3,461, Peat Marwick & Partners Ottawa Ont \$30,058, Price Waterhouse Associates Ottawa Ont \$24,461, Pro-Vision Ltd Halifax NS \$13,500, Quasar System Ltd Ottawa Ont \$46,809, Dr S Rapagna St Laurent Que \$36,000 J A Roberts Ottawa Ont \$21,454, Robertson Nickerson Group Ltd Ottawa Ont \$10,000, Hilary Russo Charlottetown PEI \$5,560, Donald Super New York City NY USA \$3,313, Vivan Surkan Regina Sask \$2,170, System Approach Ltd Ottawa Ont \$21,791, Marilyn R Young Winnipeg Man \$2,740.

Accounting Services and Audit Services \$55,807—Government of Canada—Supply and Services Ottawa Ont \$55,807.

Electronic Data Processing Services \$202,479—Alphatext Ottawa Ont \$18,371, Bonaventure Design & Programming Ltd Ottawa Ont \$25,457, Digital Method Ltd Ottawa Ont \$25,050, Katcard System Ltd Ottawa Ont \$3,000, I P Sharpe Association Ltd Toronto Ont \$14,324, Quasar System Ltd Ottawa Ont \$2,755, Saskatchewan Computer Regina Sask \$5,284.

Key Punch Services \$7,917—Data Encoding Ltd Ottawa Ont \$7,632.

Interpreters and Translators \$19,740—Sanchez Guidelicio Edmonton Alta \$3,860.

Memberships \$17,853—University of Placement Association Markham Ont \$2,400.

Other Miscellaneous Services \$1,545,445—American Institute for Research Washington DC USA \$64,093, ARA Consultants Toronto Ont \$10,831, Sue Bernardin Coquitlam BC \$5,661, Duncan Best Ottawa Ont \$5,755, Paul Boisenue Ottawa Ont \$10,587, Bonaventure Design & Programming Ltd Ottawa Ont \$7,112, Kenneth A Campbell Wolfville NS \$4,000, Canadian Guidance & Counselling Association Ottawa Ont \$5,650, Canadian Vocational Association Ottawa Ont \$15,000, Central Art Service Inc Montreal Que \$7,958, Centre de Formation et de Consultation Quebec Que \$14,100, Computel System Ltd Ottawa Ont \$571,518, Martin Cooper Ottawa Ont \$7,950, Creative Generation Ltd Ottawa Ont \$10,568, Currie Cooper & Lybrand Ltd Ottawa Ont \$12,521, C M J Daggs Ottawa Ont \$5,250, Educo Inter Inc Montreal Que \$12,000, Donald Fischer Saskatoon Sask \$5,910, Allen Froese New Westminster BC \$7,246, Generations Publications Toronto Ont \$6,726, John Gilman Ottawa Ont \$7,470, Suzanne L Gorley Vanier Ont \$7,089, Government of Canada—National Film Board Montreal Que \$100,000, A D Gregor Winnipeg Man \$13,550, Keira Hawkins Ottawa Ont \$6,841, Walter Kaczan Ottawa Ont \$12,860, Rita Kavanagh Aylmer Que \$5,668, Denise E Lavoie Pointe Gatineau Que \$14,439, R Lighthouse Toronto Ont \$21,323, Heather Lynn Ottawa Ont \$8,400, James M MacKenzie Ottawa Ont \$8,975, Market Facts Toronto Ont \$52,400, James B McNabb Ottawa Ont \$6,100, William I McRae Ottawa Ont \$12,707, Kenneth Pisichko Ottawa Ont \$9,258, Print Management Ltd Toronto Ont \$6,420, Professional Development Services Moncton NB \$7,965, Monelle Proulx Hull Que \$7,618, Province of Alberta Edmonton Alta \$5,385, Quasar Systems Ltd Ottawa Ont \$23,521, R E Hutt Reg'd Ottawa Ont \$12,480, Réseau de développement Montreal Que \$6,700, Kenneth C Ruttle Calgary Alta \$5,228, Helen Savage Ottawa Ont \$6,150, L B Sharpe Toronto Ont \$4,100, SIS Protection Ltd Toronto Ont \$5,338, Sandra Stott Victoria BC \$4,412, Systemhouse Ltd Ottawa Ont \$16,366, Douglas John Tansley Ottawa Ont \$16,080, Teachers College—Columbia University New York City NY USA \$9,804, Eugene Telka Ottawa Ont \$20,033, Temprotech Personnel Ottawa Ont \$62,180, The New Brunswick Association of Metis and Non-Status Indians Fredericton NB \$66,758, Robert E Thomas Ottawa Ont \$10,367, J Threaders Ottawa Ont \$10,359, Robert Tolsma Vancouver BC \$8,307, Pierre P Turgeon Ottawa Ont \$20,097, Céline Vezina Ottawa Ont \$10,221, Wackenhut of Canada Toronto Ont \$8,828, Wackid Ottawa Ont \$17,660.

Hospitality \$28,963.

Audit Costs—Job Creation \$940,033—Government of Canada—Supply and Services Ottawa Ont \$940,033.

Committee Members—Job Creation \$144,921—Government of the Northwest Territories Yellowknife NWT \$2,425.

Clerical—Secretarial Services \$201,776—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$14,315,

MANPOWER AND IMMIGRATION—Continued

Office Overload Ottawa Ont \$173,621, Personnel Pool Ottawa Ont \$10,867.

Workmens Compensation Payments LIP \$169,830—Government of Canada—Labour Ottawa Ont \$169,830.

Workmens Compensation Payments CYC \$7,547—Government of Canada—Labour Ottawa Ont \$7,547.

Workmens Compensation Payments YCWP \$5,846—Government of Canada—Labour Ottawa Ont \$5,846.

Reimbursement of Tuition Fees \$62,516.

Public Service Commission Course Fees \$80,760—Government of Canada—Public Service Commission Ottawa Ont \$80,760.

Other Course Fees \$44,256—Finning Tractor Vancouver BC \$6,420, Government of Canada—Public Service Commission Ottawa Ont \$2,200.

Moving Costs—Internal or External \$2,152.

Registration Fees—Seminars and Conferences \$20,780.

Manpower Training Services \$304,682,588—Abbotsford Air Services Abbotsford BC \$4,390, Advance Business College Vancouver BC \$12,274, Altair Aviation Pitt Meadows BC \$6,617, Dave Gordon Systems Ltd Vancouver BC \$31,480, Duffus College Vancouver BC \$24,343, Government of Northwest Territories Yellowknife NWT \$831,550, Government of Yukon Territory Whitehorse YT \$1,100,846, Kitanmax School Hazelton BC \$13,120, Marie Tomko Commercial School New Westminster BC \$47,246, Minister of Finance: Charlottetown PEI \$2,983,821; Fredericton NB \$11,720,777; Edmonton Alta \$24,209,227; Halifax NS \$13,763,999, Quebec Que \$99,969,852, Regina Sask \$9,773,823 and Winnipeg Man \$11,816,107, Newfoundland Government St John's Nfld \$13,448,093, Pitman Business College Vancouver BC \$12,965, Province of British Columbia Victoria BC \$28,839,393, R Bruce White and Associates Survey BC \$4,161, St John's Ambulance Vancouver BC \$14,784, Sprott Shaw College Victoria BC \$15,017, Treasurer of Ontario Toronto Ont \$85,977,356.

Training Support—Outreach \$4,269.

CES—Purchase of Training \$249,903—D J McLeod Sinaluta Sask \$3,060, Minister of Finance: Fredericton NB \$163,189, and Halifax NS \$44,887; Regina Contemporary Program Regina Sask \$9,436, The Native Women Regina Sask \$22,631, University of Saskatoon Saskatoon Sask \$4,100, Voice of the Handicapped Regina Sask \$2,600.

Ces—Personal Service Contracts \$450,297—Renée Biron Drummondville Que \$8,352, D Chelson Christopher Lake Sask \$6,341, Development Planning Assoc Ltd Halifax NS \$133,874, Edward Reid Assoc Ltd Vancouver BC \$104,783, W Farley Regina Sask \$10,620, M Fedorchuk Toronto Ont \$11,070, D Fiege Regina Sask \$6,840, Claire Gagnon Alma Que \$2,740, Pierre Gauthier Fredericton NB \$12,126, P Hawley Regina Sask \$4,207, A Hewat Thunder Bay Ont \$20,848, Beverly Liedtke Vancouver BC \$3,949, Management Service Centre Antigonish NS \$9,081, Saga Development St John's Nfld \$13,000, K Svenson Regina Sask \$14,200, Louise Taggart Fredericton NB \$37,816, V Taylor Saskatoon Sask \$7,855, Taylor Associates Regina Sask \$21,645, H Vandale Chitek Lake Sask \$4,800, H Van Der Roadt Regina Sask \$4,696.

Outreach—Research and Evaluation \$36,759—Devonshire Hotel Vancouver BC \$2,705, Government of Canada—Public Service Commission Ottawa Ont \$3,600.

CES—Outreach \$116,412—Goût de vivre Drummondville Que \$64,678, Kamloops Community Outreach Kamloops BC \$37,700, Labrador Straits L'Anse au Clair Nfld \$6,933, Port au Port Port au Port Nfld \$3,537.

CES—Research and Evaluation \$100,180—Coastal Associates St John's Nfld \$39,003, DPAL Charlottetown Nfld \$13,041, McPeake Toronto Ont \$30,069, J Williams Toronto Ont \$16,155.

Special Programs—Diagnostic Services \$332,646—Associates for Human Relations and Counselling Ltd Halifax NS \$6,258, ATG Clinical Psychology Services Winnipeg Man \$9,315, A S Bernsten Winnipeg Man \$4,600, Donald Boulet Ottawa Ont \$2,490, Brisson Legris and Associates Montreal Que \$14,025, Centre de consultation psychologique BNW Montreal Que \$6,045, Centre de consultation psychologique de Beauce St Louis de Beauce Que Montreal Que \$6,045, Centre de consultation psychologique de Beauce St Louis \$11,729, Centre de consultation psychologique Laurentide St Jérôme Que \$2,375, Centre interdisciplinaire de Montreal Montreal Que \$2,910, Jacques Claveau Quebec Que \$17,041, Clinique spécialisée de consultation sélection Montreal Que \$2,815, Coulombe Estelle Ste Anne des Monts Que \$4,850, Dr Philip Eaton Calgary Alta \$3,127, Ronald Hendricks Regina Sask \$3,840, Dr Fred Horsley Saint John NB \$3,430, Kenneth Howard Winnipeg Man \$7,840, International Vocational Testing Services Burnaby BC \$25,000, Maritime Psych Services Bathurst NB \$2,045, Roger Martin Regina Sask \$3,045, A B McPherson Edmonton Alta \$5,952, Jacques André Michaud Montreal Que \$22,725, Occupational Training Centre Charlottetown PEI \$2,910, Ruth Radbill Montreal Que \$6,850, R W Dudley & Associates Victoria BC \$7,500, Dr N E Spence Saskatoon Sask \$2,615, Vocational Counselling Services Vancouver BC \$8,890, George T Woods Psychologist Victoria BC \$3,000, Young Ferris International Burnaby BC \$7,385.

Special Programs—Outreach \$8,674,043—Abeqweit Band of Prince Edward Island Charlottetown PEI \$35,155, Action moyenne et basse côte nord Havre St Pierre Que \$140,233, Action Travail Women Power Montreal Que \$76,959, Alano Centre Cranbrook BC \$8,833, Alberta Native Development Corporation Edmonton Alta \$385,606, All Around the Circle Glovertown Nfld \$41,858, Amérindiens de Sept-Iles Sept-Iles Que \$25,375, Armstrong-Enderby Youth Employment Armstrong BC \$5,297, AWARE New Westminster BC \$57,703, Bay D'Espoir St Albans Nfld \$14,757, British Columbia Corrections Association Vancouver BC \$13,102, Bell Island Development Bell Island Nfld \$16,837, Bella Coola Outreach Bella Coola BC \$9,595, Big Cove Band Council Big Cove NB \$17,000, Black United Front Halifax NS \$29,280; Truro NS \$22,416; Yarmouth NS \$20,300; Digby NS \$21,078; Falmouth NS \$21,000 and Dartmouth NS \$23,731, Blood Band Outreach Stand-off Alta \$28,142, Brandon Indian Metis Friendship Centre Brandon Man \$24,602, Burgeo Southwest Burgeo Nfld \$15,009, Burns Lake Community Development Association Burns Lake BC \$12,468, Canadian Paraplegic Association New Waterford NS \$9,500, Cariboo Chilcotin Native Outreach Williams Lake BC \$45,153, Carrefour de service Trois-Rivières Que \$63,494, Centre communautaire Le Moutier Longueuil Que \$46,051, Centre d'Aide communautaire à l'emploi Valleyfield Que \$55,474, Centre d'intégration à l'emploi Granby Que \$35,688, Centre Eureka Laval Que \$71,173, Chief Albert McBride Ville Marie Que \$12,055, Ciri Montreal Que \$2,000, Canadian National Institute for the Blind—British Columbia and Yukon Division Vancouver BC \$30,850; Fredericton NB \$32,000; Halifax NS \$24,674 and St John's Nfld \$4,512, Coalition Employment Campbell River BC \$14,567, Comité de Main d'Oeuvre Indiens et métis La Tuque Que \$21,450, Community Action for Employment Vancouver BC \$25,700 Community Action Group Prince George BC \$3,532, Community Manpower Centre Grand Rapids Man \$9,865, Copeq Inc Montreal Que \$27,480, Conseil de Bande de Manouane St Michel des Saints Que \$13,264, Coup de Pouce Pauline St Martin Berthier Que \$6,506,

MANPOWER AND IMMIGRATION—Continued

Dauphin Friendship Centre Parkland Path Finders Dauphin Man \$55,336, Dawson Creek Outreach Dawson Creek BC \$30,613, Delisle Claude A/S Hulltra Hull Que \$9,354, Detah Band Council Detah NWT \$21,022, Distinctive Employment & Counselling Service Edmonton Alta \$113,096, East Kootenay Outreach Cranbrook BC \$30,350, Easterville Community Employment Centre Easterville Man \$6,037, Eastman Outreach Beauséjour Man \$28,085, Epilepsy Association of Calgary Calgary Alta \$36,926, I Essor Joliette Que \$16,915, II Essor St Jérôme Que \$16,530, Experience Unlimited Vancouver BC \$20,267, Expri Travail Hull Que \$84,531, Fish Lake Cultural Centre Williams Lake BC \$11,000, Fort Alexander Indian Band Fort Alexander Man \$19,317, Fort Good Hope Settlement Fort Good Hope NWT \$16,112, Fort Liard Band Council Fort Liard NWT \$7,243, Fort Resolution Settlement Fort Resolution NWT \$13,791, Fort St James Outreach Prince George BC \$19,518, Fort St John LIFE—Line Society Fort St John BC \$19,977, Four Band Enterprises Hobbema Alta \$8,863, Gitksan Carrier Tribal Council Hazelton BC \$64,629, Golden Outreach Golden BC \$23,210, Gordon House Neighbourhood Services Vancouver BC \$42,428, Grand Conseil of the Crees of Quebec Val d'Or Que \$76,800, William B Halcrow Cross Lake Man \$6,100, Hamlet Council of Baker Lake Baker Lake NWT \$5,756, Hamlet of Pond Inlet Pond Inlet NWT \$18,918, Hamlet of Rae-Edzo Rae-Edzo NWT \$18,053, Hamlet of Tuktoyaktuk Tuktoyaktuk NWT \$15,577, Handicapped Manpower Regina Sask \$115,339, Handicapped Personnel Placement Vancouver BC \$33,637, Hearing Handicapped Saint John NB \$29,499, HEED Vancouver BC \$31,000, Horizon Travail St Hyacinthe Que \$43,473, Hulltra Hull Que \$61,560, Information et animation arrière pays Rimousi Que \$57,955, Integration Travail Joliette Que \$8,156, Inter Prif St-Emile d'Acclair Que \$62,456, Jewish Vocational Services Montreal Que \$28,728, Job Coordinator Vancouver BC \$10,430, John Howard Society Saint John NB \$22,610 and Halifax NS \$21,100, Jonathan Ste Foy Que \$35,086, JOY Halifax NS \$5,683, Kn-Ancengbek Outreach Scanterville Man \$20,336, Lab Outreach Project Cartwright Nfld \$85,598, Labrador Straits L'Anse au Clair Nfld \$17,515, Lac Brochet Outreach Lac Brochet Man \$5,466, La clé Quebec Que \$27,973, La Croisée Lauzon Que \$100,958, La fondation 4SPM Quebec Que \$70,334, Lake Cowichan Resources Centre Lake Cowichan BC \$18,641, L'Alliance Laurentienne des Métis et Indiens sans statut Montreal Que \$15,206, L'Alliance Laurentienne des Métis et Indiens sans statut Val d'Or Que \$34,600, L'Arimage Montreal Que \$56,601, Canadian Paraplegic Association Montreal Que \$39,770, Le Centre de Main d'œuvre pour délinquants Sherbrooke Que \$63,636, Le Comité des Citoyens Newcastle NB \$12,822, Le Conseil de Bande de Bersinis Saguenay Que \$22,562, Le Pas a/s Jean-Guy Lamothe Roberval Que \$40,074, L'Etape Montreal Que \$81,567, Le Tremplin Montreal Que \$121,847, Let's Face It Moncton NB \$15,306, Les Maronniers Inc Montreal Que \$64,613, Lillooet Band Council Lillooet BC \$29,301, Long Plain Indian Band Long Plain Man \$10,830, Lousna & Keeganin Friendship Society Fort St John BC \$7,333, Mafeking Community Employment Centre Mafeking Man \$12,018, Manitoba Association of Children with Learning Disabilities Winnipeg Man \$12,191, Manitoba Metis Foundation Winnipeg Man \$41,195, Mathias Colomb Band Pukatawagan Man \$14,785, Mic Mac Native Friendship Centre Halifax NS \$11,599, Millbrook Band Council Truro NS \$22,200, Mini CMC Beauceville Que \$19,177, Mohawk Council of Kanawaki Caughnawaga Que \$10,000, Moose Lake Community Employment Centre Moose Lake Man \$8,066, Municipality of Igloolik Igloolik NWT \$12,741, Nakusp Homemakers Society Nakusp BC \$9,091, Native Council of Nova Scotia Halifax NS \$32,235, Native Initiative Employment Victoria BC \$23,828, Native Outreach Regina Sask \$16,000, Native People Outreach Selkirk Man \$19,295, New Brunswick Association of Metis and Non-Status Indians Fredericton NB \$46,300, Nelson House Employment Nelson House Man \$7,558, Nimpkish Band Council Alert Bay BC \$10,310, North Coast District Council Kitkatla BC \$27,033, North Peace Outreach Fort Nelson BC \$30,813, North West Interlake Outreach St Martin

Man \$27,920, Northern Municipal Council La Ronge Sask \$121,753, Harbour Breton Harbour Breton Nfld \$15,082, Occupational Training Centre Charlottetown PEI \$20,483, Odyssée Placement Sherbrooke Que \$64,230, Operation Interlock Saskatoon Sask \$94,124, Orenda Outreach Vancouver BC \$52,014, Outreach 69 Council Parksville BC \$51,587, Outreach Cranberry Portage Flin Flin Man \$10,002, Outreach Employment Regina Sask \$117,906, Outreach Neepawa Neepawa Man \$14,717, Outreach Norway House Norway House Man \$2,931, Pacific Coastal Outreach Port Hardy BC \$30,623, J Patenaude Kelvington Sask \$12,255, Peguis Indian Bands Hodgson Man \$26,971, Peigan Band Council Brochet Alta \$20,248, Place 16-18 Quebec Que \$46,075, Port au Port Peninsula Port au Port Nfld \$9,293, Portage Outreach Winnipeg Man \$28,169, Pro-Feminae Fredericton NB \$50,300 and Halifax NS \$27,350, Project Polaris Vancouver BC \$45,235, Richmond Youth Services Richmond BC \$7,044, Sandy Bay Indian Band Marius Man \$20,952, Sandy Bay Outreach Project Sandy Bay Sask \$4,836, Selective Employment Service Vancouver BC \$46,534, Service Main d'Ouvre aux handicapés Chicoutimi Que \$17,272, Service de Main d'Ouvre pour les jeunes Montreal Que \$93,639, Service de placement en emploi Joliette Que \$62,587, Service de placement pour déficients auditifs Montreal Que \$45,575, Service Social pour personnes sourdes Montreal Que \$3,047, Services aux travailleurs Immigrants Montreal Que \$76,525 Shuswap Outreach Services Salmon Arm BC \$15,494, Silent Outreach Halifax NS \$44,000 Sioux Valley Outreach Griswold Man \$17,930, SOS Placements Montreal Que \$3,900, Split Lake Outreach Split Lake Man \$14,295, St Theresa Point Outreach St Theresa Point Man \$10,267, Strathcona Advisory Group Vancouver BC \$29,808, Strathcona Manpower Outreach Vancouver BC \$30,995, Surrey Youth Power Surrey BC \$50,406, Sunshine Workshops Inc St Stephen NB \$18,993, Tagramat Anilumngnat Kupid Inignuit Inc Fort Chimo Que \$22,718, Tahltan Band Council Telegraph Creek BC \$9,680, The Hamlet Council of Eskimo Point Eskimo Point NWT \$4,999, The Hamlet of Pangernert Pangernert NWT \$9,636, The Pas Outreach The Pas Man \$14,830, The St Regis Band Council Cornwall Ont \$3,578, Union of New Brunswick Indians Moncton NB \$76,999, Union of Nova Scotia Indians Hants County NS \$43,375, Union Halifax NS \$19,533, Union Sydney NS \$28,300, United Native Nations Vancouver BC \$20,401, Valley Native Outreach Duncan BC \$25,781, We Can Kelowna BC \$39,328, Western Community Outreach Langford BC \$19,670, Western Native Outreach Rivers Man \$8,466, Winnipeg Native Path Finders Inc Winnipeg Man \$172,193, Winnipeg School Division No 1 Winnipeg Man \$25,949, Woman in Society Today Saskatoon Sask \$93,257, Women Employment & Advocacy Services Winnipeg Man \$42,113, Women's Employment Counselling Service Winnipeg Man \$34,918, Women's Employment Development Committee Charlottetown PEI \$35,106, Yorkton Youth Outreach Yorkton Sask \$4,613, Youth Employment Services Winnipeg Man \$97,677, Yukon Outreach Sponsoring Committee Whitehorse YT \$158,000, YWCA Lethbridge Alta \$33,145.

Other Types of Services \$13,764.

IMMIGRATION PROGRAM

Film Clips \$274,400—Government of Canada—National Film Board Montreal Que \$274,400.

Photographic Services \$6,677.

Legal Fees (excluding removals) \$69,563.

Canadian Corps of Commissioners \$28,236—Canadian Corps of Commissioners Toronto Ont \$28,236.

Consultants \$144,534—Frances Chambers Ottawa Ont \$7,930, Government of Canada—Justice Ottawa Ont \$11,616, Supply and

MANPOWER AND IMMIGRATION—Continued

Services Ottawa Ont \$18,383. Robert Land Ottawa Ont \$21,750, Stephen H Marcus Ottawa Ont \$3,932, Stevenson & Kellogg Ltd Toronto Ont \$79,119.

Electronic Data Processing Services \$99,385—Bailey & Rose Ltd Ottawa Ont \$10,104, Bonaventure Design and Programming Ltd Ottawa Ont \$12,776, Digital Method Ltd Ottawa Ont \$18,814, System Dimension Ltd Ottawa Ont \$56,791.

Interpreters and Translators \$615,618—Dalia Allard Dorval Que \$4,752, C Ardila Toronto Ont \$11,074, Assayag Molly Longueuil Que \$4,605, S Avella Downsview Ont \$11,302, B Baldwin Toronto Ont \$9,459, M Benaim Willowdale Ont \$4,348, A Bendahan Willowdale Ont \$2,736, Georgia Bolens Montreal Que \$5,433, O Burton Etobicoke Ont \$8,984, H Carvalho Mississauga Ont \$3,184, E Cheng Toronto Ont \$4,045, G Church Toronto Ont \$4,565, A Fernandes Toronto Ont \$9,721, P Ferreira Weston Ont \$10,868, P Gomes Agincourt Ont \$10,510, S S Gill Mississauga Ont \$12,696, Roy A Gomes Toronto Ont \$3,941, Talminder S Hundel Vancouver BC \$4,451, Avinash Jain Westmount Que \$3,048, Barbara Jurrychuk Weston Ont \$2,981, A Karapetridoo Toronto Ont \$10,785, R L Kataria Toronto Ont \$5,154, Dorothy Khorsheed Mississauga Ont \$4,141, Inge Kluge Bramalea Ont \$7,222, A S Kuraishi Willowdale Ont \$7,388, S Laredo Downsview Ont \$5,375, M A Leal Brampton Ont \$8,468, Lebre Acton Ont \$2,915, Maria Fatima Lopes Brosard Que \$2,061, A Madureira Toronto Ont \$8,505, N Magnotta Richmond Hill Ont \$13,754, Joginder K Mahal Richmond BC \$5,008, K R Malik Toronto Ont \$9,561, M Malinowski Burlington Ont \$4,043, Joseph Marikian St-Léonard Que \$2,613, P Mavroulis Toronto Ont \$9,671, T Mayronicolas Brampton Ont \$8,507, Maria R McCann Oakville Ont \$2,012, M Meyer Willowdale Ont \$7,875, E Morace Toronto Ont \$6,892, J Naserio Toronto Ont \$16,280, Caliopi P Nicolaou Laval Que \$3,617, C Nogueira Toronto Ont \$7,702, T Pennachetti Toronto Ont \$11,069, Penoubob—Casus Tomas Montreal Que \$2,408, P Perreira London Ont \$2,009, M Polymeris Don Mills Ont \$5,050, T Pomes Toronto Ont \$7,087, Elzieta Potacki Montreal Que \$7,356, M Rei Mississauga Ont \$9,076, O Ribau Hamilton Ont \$2,380, R Sanchez Willowdale Ont \$10,832, Kolman Sanleker Montreal Que \$2,006, Service Courier Rapide Montreal Que \$6,559, M I Sousa Toronto Ont \$2,764, R Spagadorou Toronto Ont \$10,832, P Teachman Etobicoke Ont \$9,522, Anna Urenau Toronto Ont \$7,008, N J Van Dermeijden Bramalea Ont \$6,264, M Varao Toronto Ont \$10,243, M Varela Toronto Ont \$13,770, Vellas Toronto Ont \$10,310, A Vilardo Toronto Ont \$3,663, L Wincott Toronto Ont \$9,521, Grace Zagortchuv Montreal Que \$2,717.

Other Miscellaneous Services \$447,831—Adcom Research Ltd Toronto Ont \$2,000, Albert Charles Aldridge Ottawa Ont \$10,125, Pamela E Beck Coutts Alta \$2,510, Bonaventure Design & Programming Ltd Ottawa Ont \$11,154, Brian Timmermans & Associates Ottawa Ont \$3,000, Canadian Gallup Poll Ltd Toronto Ont \$10,800, Jan Check Calgary Alta \$6,526, L Collins Toronto Ont \$15,000, Computel System Ltd Ottawa Ont \$138,470, André D J Côté Ottawa Ont \$17,750, Walter J Dickman Ottawa Ont \$10,961, Jane Dillion Winnipeg Man \$2,517, W H Dustan Calgary Alta \$6,526, Anita M French \$2,314, Government of Canada—Supply and Services Ottawa Ont \$15,342, Douglas Graham Ottawa Ont \$12,066, Charles Henry Hill Ottawa Ont \$4,350, W J Hoe Toronto Ont \$4,000, Marjorie Kosowan Calgary Alta \$2,217, Donald E Lloyd Carleton Place Ont \$5,160, Market Facts Toronto Ont \$25,100, Nancy McLennon Winnipeg Man \$2,556, Media Co-op Ltd Halifax NS \$8,107, Elsie Onchulendo Winnipeg Man \$2,556, Eva Irene Poolack Ottawa Ont \$5,461, Cynthia Post Calgary Alta \$2,000, Carolyn Sawyer Kanata Ont \$8,738, K Shepperd \$10,000, Kathryn Stewart Leduc Alta \$2,000, University of Manitoba Winnipeg Man \$6,554, Village Films Ltd Ottawa Ont \$5,800, Anton Richard Werbin Ottawa Ont \$8,962.

Hospitality \$236,745.

Clerical—Secretarial Services \$115,349—Kelly Girl Services of Canada Ottawa Ont \$17,967, Manpower Temporary Services Ottawa Ont \$43,063, The 500 Ottawa Ont \$44,022, Victor Temporaries Ottawa Ont \$8,710.

Reimbursement of Tuition Fees \$7,514.

Public Service Commission Course Fees \$30,975—Government of Canada—Public Service Commission Ottawa Ont \$30,975.

Other Course Fees \$3,188.

Training—Foreign Service \$140,319.

Hospital Services Deports \$10,666—Laval Hospital Laval Que \$6,774.

Subsistence and Incidentals—Deports \$1,215,710—Airport Inn Dorval Que \$50,093, Allas Protection Service Dorval Que \$25,064 and Toronto Ont \$2,093, Avion Motor Hotel Malton Ont \$8,172, British Columbia Corrections Services Victoria BC \$11,054, City of Vancouver Vancouver BC \$103,290, Fleet Investigation and Protection Dorval Que \$98,361, Grant Security Services Toronto Ont \$167,113, Hillcrest Investigations Willowdale Ont \$12,314, Government of Quebec—Justice Quebec Que \$4,574, Government of Ontario—Correctional Services Toronto Ont \$58,412 and Treasurer of Ontario Toronto Ont \$56,902, Reliable Sentry Service Toronto Ont \$5,325, Strathcona Hotel Toronto Ont \$176,004, Tessier Schwartz Richmen Montreal Que \$10,376.

Other Types of Services \$6,895.

PLANNING AND RESEARCH

Consultants \$287,910—Baslaw McCarney and Mann Ltd Ottawa Ont \$5,533, R L Beatty Ottawa Ont \$10,041, David Cameron Halifax NS \$3,000, Canadian Facts Co Ltd Toronto Ont \$108,541, Comstat Consulting Services Ltd Ottawa Ont \$7,370, John De Vries Ottawa Ont \$6,500, Dr Lawrence Frie London Ont \$2,050, Government of Canada—Supply and Services Ottawa Ont \$3,238, Informatica Ltd Ottawa Ont \$14,845, Libraid Ltd Ottawa Ont \$2,555, Manitoba Data Services Winnipeg Man \$6,500, Daniel H Mayo Kanata Ont \$2,500, Population Research Foundation Toronto Ont \$5,000, P S Ross and Partners Ottawa Ont \$5,500, Quantec Research Ltd Burlington Ont \$4,000, Quantetics Corporation Dunrobin Ont \$16,889, Robertson Nickerson Group Associates Ottawa Ont \$15,028, Chris E Taylor Toronto Ont \$15,450, Tacho Yoo Ottawa Ont \$5,740.

Electronic Data Processing Services \$371,288—Bailey & Rose Ltd Ottawa Ont \$9,560, Data Line Services Ltd Ottawa Ont \$2,326, Government of Canada—Energy, Mines and Resources Ottawa Ont \$3,125, IBM Limited Don Mills Ont \$30,414, I P Sharp Associates Ltd Toronto Ont \$19,690, I P Sharp Associates Ltd Edmonton Alta \$4,701, Katcard System Ltd Ottawa Ont \$7,640, S M A Inc Montreal Que \$3,235, System Dimension Ltd Ottawa Ont \$129,178.

Memberships \$3,230.

Other Miscellaneous Services \$555,149—Computel Systems Ltd Ottawa Ont \$21,851, Comstat Consulting Services Ltd Ottawa Ont \$18,608, Conference Board in Canada Ottawa Ont \$3,892, H R Doane and Co Halifax NS \$7,681, Informatica Ltd Ottawa Ont \$14,000, Katcard System Ltd Ottawa Ont \$33,181, Population Research Foundation Toronto Ont \$3,449, University of Manitoba Winnipeg Man \$6,554, R Sylt Ottawa Ont \$3,000.

MANPOWER AND IMMIGRATION—Concluded

Clerical—Secretarial Services \$37,679—The 500 Ottawa Ont \$24,831, Victor Temporaries Ottawa Ont \$7,090.

Reimbursement of Tuition Fees \$3,250.

Public Service Commission Course Fees \$9,399—Government of Canada—Public Service Commission Ottawa Ont \$9,399.

Other Course Fees \$3,237.

Registration Fees—Seminars and Conferences \$3,375.

Other Types of Services \$2,152.

Annuities Branch

Tuition Fees \$2,575—Government of Canada—Public Service Commission Ottawa Ont \$2,000.

Miscellaneous Professional Services \$4,533—Digital Methods Limited Ottawa Ont \$4,488.

Data Processing Services \$149,405—Bonaventure Design Services Ottawa Ont \$49,405, Government of Canada—Canada Employment Immigration Commission Ottawa Ont \$100,000.

Miscellaneous \$10,144—Government of Canada—Post Office Ottawa Ont \$10,000.

Other types of Services \$1,764.

Immigration Appeal Board

Interpreters and Translators \$11,316—Dominion Translation Bureau Toronto Ont \$2,218.

Court Reporting Services \$21,200—International Simultaneous Translation Services Montreal Que \$18,624.

Temporary Office Assistance \$9,276—Compagnie Yvonne Bédard Ltée Montreal Que \$7,202.

Messenger Services \$7,228—Dicom Corporation Ltd Dorval Que \$3,519, Meaghers Home Service Ltd Ottawa Ont \$2,363.

Accounting and Audit Services \$5,850—Government of Canada—Supply and Services Ottawa Ont \$5,850.

Training and Educational Services \$2,730—Government of Canada—Public Service Commission Ottawa Ont \$2,435.

Other Miscellaneous Services \$3,548—Elizabeth Britt-Côté Aylmer Que \$3,539.

Other Types of Services \$1,725.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

Engineering Architectural Design and Consultant Services \$10,955,180—Acadia Consultant and Inspectors Ltd Moncton NB \$3,585, Gordon S Adamson and Associates Toronto Ont \$4,186, Adga Ltd Ottawa Ont \$157,671, Adi Ltd Fredericton NB \$36,301,

Aesco Ltd Montreal Que \$12,973, Air Canada Montreal Que \$23,702, Alfa Tekno Demorestville Ont \$8,985, Amisk Planning Consultants Winnipeg Man \$2,032, W A Anderson Victoria BC \$3,800, Applied Technology Inc Sunnyvale Calif USA \$160,194, Archer Seaden and Associates Montreal Que \$6,028, Jonathan H Ashbee Ottawa Ont \$5,925, Associated Design and Development Ltd Halifax NS \$288,590, Associated Employment Consultants Halifax NS \$6,635, Associated Engineering Ltd Edmonton Alta \$20,652, Atlantic Information Systems Ltd Ottawa Ont \$47,406, AVCO Lycoming Division Stratford Conn USA \$42,540, Aza Avramovitch and Associates Ltd Halifax NS \$4,300, Walter Baker Kanata Ont \$20,000, Bell Canada International Don Mills Ont \$13,977, Bell Helicopter Co Forth Worth Texas USA \$37,159, Boeing Vertol Company Seattle Wash USA \$75,254, Bond Mogridge Calgary Alta \$4,889, B W Brooker Engineering Ltd Edmonton Alta \$2,810, Burnett Resources Surveys Ltd Burnaby BC \$71,982, Angus Butler Engineering Ltd Edmonton Alta \$7,046, M R Byrne and Associates Burlington Ont \$15,800, Cae Electronics Ltd Montreal Que \$39,381, Cambridge Engineering Belleville Ont \$3,176, Canadair Ltd Montreal Que \$107,091, Canadian British Consultants Halifax NS \$297,102, Canadian Design Services Montreal Que \$26,586, Canadian Marconi Company Canada Ltd Montreal Que \$42,203, John M Canty New York City NY USA \$4,371, Cardiovascular Unit London Ont \$4,863, Government of Canada—Central Mortgage and Housing Ottawa Ont \$23,733, W R Cheriton and Associates Ltd Edmonton Alta \$2,790, CMBCG Laboratory London Ont \$6,985, Christa Collin Ottawa Ont \$3,975, Computing Devices of Canada Ottawa Ont \$19,989, Control Data Canada Ltd Agincourt Ont \$15,708, Bruce Cormack Associates Ltd Ottawa Ont \$57,211, Rosario Cousineau Sherbrooke Que \$3,150, Jacques Coutu Chicoutimi Que \$4,935, Ernest A Cromarty Kingston Ont \$8,556, W C Crosbie Windsor Ont \$4,500, H Currie and Associates Winnipeg Man \$6,577, Cytechnics Ltd Ottawa Ont \$43,346, Daf Indal Ltd Mississauga Ont \$6,987, Les Dessins Artec Inc Montreal Que \$155,091, Dialog Business Computer Systems Ltd Victoria BC \$30,262, Dubush Stewart Longpre Marchand Goudreau Montreal Que \$916,649, Dominion Soil Investigation Ltd Scarborough Ont \$3,913, D B Dorey Engineering Ltd Halifax NS \$3,404, Ducros Meilleur Roy & Associates Ltd Ottawa Ont \$225,024, Duffus Romans Kundzins Rounsfall Halifax NS \$62,762, Eastern Technical Service St John's Nfld \$13,517, John Eaton Co Ottawa Ont \$5,631, T Eaton Co Ltd Toronto Ont \$4,000, E B M Financial and Regulatory Consultants Ottawa Ont \$8,867, E C G Laboratory London Ont \$2,302, Engineering Group Toronto Ont \$86,771, Eyetechnics Ltd Ottawa Ont \$481,717, Fairhall and Moffat Ltd Ottawa Ont \$17,347, K L Farquharson Engineering Ltd Halifax NS \$23,912, Findlay Engineering Toronto Ont \$7,192, Robert J Flinn Halifax NS \$15,430, Fodor Engineering Toronto Ont \$27,085, Foundation of Canada Engineering Company Ltd Toronto Ont \$23,426, Robert Freundlich and Associates Victoria BC \$5,055, Gauthier and Ross Inc Sept Iles Que \$2,000, Government of Canada—Defence Construction (1951) Ltd Ottawa Ont \$348,888 and Public Works Ottawa Ont \$26,390, Haid Haid and Donner Winnipeg Man \$13,479, Hanscomb and Roy Associates Montreal Que \$250,496, Hanson Materials Engineering Ltd Edmonton Alta \$2,921, Harper Management Consultants Manotick Ont \$5,126, Hawker Siddeley Canada Ltd Toronto Ont \$77,411, John T Hepburn Ltd Toronto Ont \$35,500, Hovey and Associates Ltd Ottawa Ont \$94,519, Hughes Aircraft Company Los Angeles Calif USA \$78,428, Humphries and Burgham Kingston Ont \$6,098, Hydro-science Inc Dallas Texas USA \$5,146, Fernand A Imbeault and Associates Montreal Que \$64,360, Interprovincial Engineering Ltd Halifax NS \$8,299, Gunnar A Jacobson Associates Montreal Que \$7,992, Johnson Sustronk Weinstein and Associates Ltd Toronto Ont \$10,350, J and S Management and Ship Building Consultants Ltd Montreal Que \$65,000, Stephen Katz Associates Ottawa Ont \$2,500, J H Keating and Company Edmonton Alta \$3,417, Kent Engineering Ltd West Vancouver BC \$38,269, Kilgour and Linklater Winnipeg Man \$3,000, Russel A Klymchuk Medicine Hat Alta \$6,230, H Kuksin Downsview Ont \$2,925, Andre Labbe Jonquière

NATIONAL DEFENCE—Continued

Que \$14,384, Laboratoire de Construction Quebec Que \$2,110, Labrie Roy and Associés Latourelle Que \$14,339, Ladell Ltd Ottawa Ont \$6,386, Lagacé Robitaille and Lefrançois Quebec Que \$48,766, Lemieux Morin Bourdages Doucet Simard and Associates Jonquière Que \$10,821, Litton Systems (Canada) Rexdale Ont \$82,832, Frank Longstaff Surveying Ltd Dartmouth NS \$5,000, Lorimer Russell Skerry Halifax NS \$59,068, F R McCall Smiths Falls Ont \$3,350, Allan M McCrae Victoria BC \$11,610, McDonnell Engineering Company Ltd Antigonish NS \$5,662, McFeetors Tergeson Sedun Winnipeg Man \$5,683, MacLaren Atlantic Ltd Halifax NS \$38,560, C J MacLellan and Associates Ltd Antigonish NS \$12,975, Maritime Testing Ltd Halifax NS \$43,759, Ian Martin and Associates Toronto Ont \$42,177, Donald T Matheson Engineering Ltd Halifax NS \$6,965, Manfred J May North Bay Ont \$3,300, Mechanical Consultants (Western) Ltd Winnipeg Man \$4,618, Mettiam Wright Associates Halifax NS \$17,430, Le Minoque Consultant Ltd Ottawa Ont \$120,097, Miska Gale and Ling Ottawa Ont \$29,086, Modern Technical Services Toronto Ont \$132,634, J Molicard Winnipeg Man \$9,846, J D Mollard and Associates Ltd Regina Sask \$6,022, Morrison Hersfield Theakston and Rowans Ltd Guelph Ont \$26,741, Mountaineering School Banff Alta \$3,750, Peter Mundie and Associates Montreal Que \$21,708, Murray and Murray Ottawa Ont \$116,344, William A Neale and Associates Ltd Thornhill Ont \$9,830, Oerog Navtronics Inc Md USA \$31,988, O'Connor O'Connor and Maltry Architects Ltd Edmonton Alta \$6,758, Ogilvie Consultants Ltd Toronto Ont \$28,255, F C O'Neill Scriven and Associates Ltd Halifax NS \$8,871, Ontario Research Foundation Toronto Ont \$7,752, T D Overhill Engineering Ltd Ottawa Ont \$29,903, Pageau Morel and Associates Inc Montreal Que \$525,192, Pearlson Engineering Company Inc Miami Fla USA \$5,061, Perolin Bird Archer Ltd Cobourg Ont \$14,859, Peter MacCallum Ltd Toronto Ont \$3,966, Edward Piotrowski Engineering Ltd North Bay Ont \$4,500, Planigesco Longueuil Que \$42,348, Pratt and Whitney of Canada Ltd Longueuil Que \$132,450, P Y D Engineering Ltd Edmonton Alta \$14,816, Brian E Pye Ottawa Ont \$2,700, Quan Carruthers King and Quan Consultants Ltd Toronto Ont \$5,000, Race Foods Inc Saskatoon Sask \$3,503, Rayar Scientific Ltd Dartmouth NS \$24,615, R L Raymond Ottawa Ont \$10,000, Redifon Canada Ltd Ottawa Ont \$234,730, J L Richards and Associates Ottawa Ont \$19,307, Robertson Building Systems Hamilton Ont \$5,000, Jacques Roy Ltd Moncton NB \$15,399, Rysavy and Rysavy Ottawa Ont \$155,364, St Amant Vezina Vinet Brassard De Stein and Associates Montreal Que \$310,172, Vic Salo and Associates Winnipeg Man \$3,834, Hans Schwarz Mountain Guide Jasper Alta \$3,850, Scotia Surveys Ltd Digby NS \$6,609, John Wilson Scott Toronto Ont \$6,995, Servant Dunbrack and McKenzie Ltd Halifax NS \$17,614, G F Smith St Lambert Que \$14,478, Smith Mill and Ross Kingston Ont \$65,364, Sondage et Laboratoire St Foy Inc St Foy Que \$4,573, Speciaewelding and Fabricating Ltd Edmonton Alta \$2,958, Spectrum Engineering Peterborough Ont \$6,285, Sperry Univac Computer Systems Mississauga Ont \$103,179, Spratt Bailey Laboratories Ltd Vancouver BC \$2,848, Standard Aero Engines Ltd Winnipeg Man \$33,591, Stanley S L N Consultants Ltd Calgary Alta \$24,999, Stevenson and Kellog Ltd Vancouver BC \$7,193, Stocks Enterprises Ottawa Ont \$5,610, H Sutcliffe Ltd New Liskeard Ont \$4,321, Systematics General Corporation Falls Church Va USA \$2,240, Techaid Ltd Montreal Que \$6,368, Technican International Ltd St Laurent Que \$212,296, Techwest Enterprises Vancouver BC \$38,998, Templeton Engineering Company Winnipeg Man \$8,997, Tempotech Personnel Ottawa Ont \$21,623, Terra Nova Engineering Ltd St John's Nfld \$7,275, Thompson Berwick Pratt and Partners Vancouver BC \$23,809, D W Thomson Consultants Ltd Vancouver BC \$5,319, Total Employment Services Toronto Ont \$20,035, Tremblay Rinfret Tremblay et Lanthier Chicoutimi Que \$3,800, Underwood McLellan Vancouver BC \$4,785, Vacusan Systems Ltd Downsview Ont \$3,732, J Philip Vaughan and Associates Ltd Halifax NS \$21,791, J M Venables Winnipeg Man \$33,792, Victrix Ltd Guelph Ont \$5,958, Warnock Hersey International Ltd La Salle Que \$10,246, Wasteneys and

Stern Toronto Ont \$5,467, George Way Surveys Ltd St John's Nfld \$7,900, Foster Wheeler Ltd St Catharines Ont \$2,000, Paul Wiegand Belleville Ont \$2,879, L P Williams and Associates Winnipeg Man \$23,168, S F Wise Ottawa Ont \$4,850, Ian Witherspoon and Associates Ottawa Ont \$23,065, Alan Zeegen Associates Toronto Ont \$2,860.

Training and Educational Services \$25,699,441—Addiction Research Foundation Toronto Ont \$3,971, Agassiz School Division Beauséjour Man \$80,323, Algonquin College Ottawa Ont \$16,006, American Airlines Inc Lake Success New York City NY USA \$8,550, The American Institute for Professional Education East Brampton Ont \$3,627, AMR International Inc Rexdale Ont \$20,196, E A C Amy and Sons Ltd Ottawa Ont \$70,441, Bell and Howell Downsview Ont \$2,422, Bell Northern Research Ltd Ottawa Ont \$7,944, Berlitz School of Languages Ottawa Ont \$12,516, Boeing Commercial Airplane Company Seattle Wash USA \$73,771, Bonnyville School Board Bonnyville Alta \$211,211, Brandon School Board Brandon Man \$23,375, Brandon Systems Institute Inc Bethesda Md USA \$8,899, Calgary Separate School Calgary Alta \$4,615, Carleton Board of Education Ottawa Ont \$273,008, Carleton Roman Catholic School Board Ottawa Ont \$25,610, Cartier Extension College Verdun Que \$3,396, Le Centre d'organisation Scientifique de l'Entreprise Montreal Que \$48,600, City of Dartmouth Dartmouth NS \$496,865, Colchester East Hants Amalgamated School Board Truro NS \$62,180, Commission Scolaire: Ancienne Lorette Ancienne-Lorette Que \$10,080, Commission Scolaire Regionale: Chauvreaux Neufchatel Que \$47,628, Commission Scolaire de Ste Foy Ste Foy Que \$77,596, Commission Scolaire Regionale: Eastern Quebec Sillery Que \$64,072, Admire Côté Consultant Ottawa Ont \$11,110, County of Grande Prairie Grande Prairie Alta \$3,360, County of Red Deer School Board Red Deer Alta \$12,390, Digital Equipment of Canada Ltd Ottawa Ont \$20,506, Dryden Board of Education Dryden Ont \$85,573, Dryden District Roman Catholic School Board Dryden Ont \$11,672, Caroline Farrell Halifax NS \$4,048, Flight Research Inc Miss USA \$11,221, FMC Corporation San Jose Calif USA \$16,423, Frontenac County Board of Education Kingston Ont \$485,830, Frontenac Lennox Board of Education Kingston Ont \$11,644, Gary Hamby Monterey Calif USA \$2,622, Government of Canada—Public Service Commission Ottawa Ont \$5,649,219 and Transport Ottawa Ont \$2,294, Hastings County School Board Belleville Ont \$500,482, Hastings Prince School Board Belleville Ont \$14,775, Hewlett Packard Canada Ltd Pointe Claire Que \$5,710, Honeywell Inc Scarborough Ont \$38,223, Industrial Accident Prevention Association Toronto Ont \$2,716, Institute of Electrical and Electronics Engineering Inc New York City NY USA \$5,184, Institut Tecart Inc Montreal Que \$3,649, International Harvester Ottawa Ont \$7,668, Kapuskasing District School Board Kapuskasing Ont \$21,130, Kindersley School Kindersley Sask \$20,689, Kings County Amalgamated School Board Kentville NS \$500,469, Lakeland Association for the Mentally Retarded Grand Centre Alta \$9,750, Lansdowne Group Ottawa Ont \$12,832, Laurentian School Board Lachute Que \$78,050, Loyalist College Belleville Ont \$2,250, Maple Leaf Language Centre Ltd Ottawa Ont \$15,004, Massachusetts Institute of Technology Cambridge Mass USA \$22,381, Middlesex County School Board London Ont \$3,897, Middlesex County Roman Catholic School Board London Ont \$3,958, Nipissing District Board of Education North Bay Ont \$141,560, Northumberland and Newcastle Cobourg Ont \$2,436, Nova Scotia Technical College Halifax NS \$16,973, Okanagan Helicopter Ltd Vancouver BC \$236,590, Ottawa Board of Education Ottawa Ont \$1,010,358, Ottawa Roman Catholic School Ottawa Ont \$195,953, Portage la Prairie School Board Portage la Prairie Man \$137,396, Regopolis College Kingston Ont \$3,998, Renfrew County Board of Education Pembroke Ont \$36,286, Rochester Institute of Technology Rochester NY USA \$9,339, Rock-Sensbach and Associates Ltd Toronto Ont \$31,583, Royal Bank of Canada Middleton NS \$5,808, St Charles Academy Winnipeg Man \$2,150, St John Brebeuf School Board Winnipeg Man \$43,340, St Josephs College North Bay Ont \$3,882, St Law-

NATIONAL DEFENCE—Continued

rence College Kingston Ont \$349,062, St Marys Academy Winnipeg Man \$19,080, St Marys School Chilliwack BC \$3,616, St Pauls High School Winnipeg Man \$4,683, St Pius X High School Ottawa Ont \$3,385, Sacred Heart High School Yorkton Sask \$12,818, Saskatoon East School Board Saskatoon Sask \$13,658, School of Modern Languages Ottawa Ont \$83,456, Seollard Hall North Bay Ont \$6,326, Security Assistance Accounting Centre Denver Col USA \$654,441, Simcoe County Board of Education Barrie Ont \$87,483, Software Enterprise Corporation Westlake Village Calif USA \$9,578, Sudbury Board of Education Sudbury Ont \$32,102, Sydney Board of Education Sydney NS \$24,474, Technical Evaluation Services Ottawa Ont \$2,100, Teletype Corporation Skokie Ill USA \$4,374, Evelyn Unger School for Language and Learning Development Edmonton Alta \$8,942, University of Acadia Wolfville NS \$5,845, Alberta Edmonton Alta \$19,103, Arizona Tucson Ariz USA \$6,474, Calgary Calgary Alta \$2,933, Carleton Ottawa Ont \$26,686, Laval Montreal Que \$77,264, McGill Montreal Que \$137,245, McMaster Hamilton Ont \$19,281, Michigan Anne Arbor Mich USA \$4,657, Montreal Montreal Que \$3,745, Ottawa Ottawa Ont \$53,964, Quebec Quebec Que \$13,599, Saint Mary's Halifax NS \$8,120, Saskatchewan Regina Sask \$4,965, Sherbrooke Sherbrooke Que \$22,189, Toronto Toronto Ont \$65,589, Victoria Victoria BC \$131,636, Waterloo Waterloo Ont \$22,966 and Wilfrid Laurier Waterloo Ont \$3,241, Wainwright Roman Catholic Separate School Wainwright Alta \$9,284, Wainwright School Board Wainwright Alta \$61,965, Wakaw School Unit Wakaw Sask \$43,939, Westinghouse Canada Toronto Ont \$14,746, Don White Consultant Inc Gaithersburg Md USA \$21,735, Winona School Winona Lake Ind USA \$2,147, Yorkton Collegiate Institute Yorkton Sask \$24,235, Yorkton Public School Yorkton Sask \$22,946, Yourdon Inc New York City NY USA \$13,094.

Legal Services \$177,263—Barrigar and Oyen Ottawa Ont \$2,236, Bell and Adams Ottawa Ont \$6,921, Burke Robertson Chadwick and Ritchie Ottawa Ont \$2,803, Gowling and Henderson Ottawa Ont \$16,922, Johnson and Hicks Ottawa Ont \$22,120, Alex E Macrae and Company Hull Que \$6,969, Michaels and Associates Ottawa Ont \$5,991, Murray and Whisenhunt Washington DC USA \$2,836, Pascal and Associates Ottawa Ont \$2,243, Rogers Bereskin and Parr Toronto Ont \$7,296, Scott and Aylen Ottawa Ont \$24,606, Smart and Biggar Ottawa Ont \$11,692, Stevens Davis Miller and Mosher Arlington Va USA \$2,146, D J Sugg Barrie Ont \$5,046.

Salaries of School Teachers in DND Dependents Schools \$30,387,927—Arcola School Board Arcola Sask \$16,496, Baldwin Cartier School Board Pointe Claire Que \$34,938, Birdtail River School Division Crandall Man \$22,478, Bruce County School Board Chesley Ont \$19,611, Burnaby School Board Burnaby BC \$2,837, Calgary Board of Education Calgary Alta \$370,663, Calgary Roman Catholic School Board Calgary Alta \$14,566, Central Algoma Board of Education Richards Landing Ont \$6,590, Commission scolaire de Port Alfred Port Alfred Que \$59,462, Crown Life Insurance Montreal Que \$3,275, Dufferin Peel County School Board Mississauga Ont \$46,083, Durham Board of Education Oshawa Ont \$63,302, Eastern Township School Board Lennoxville Que \$16,112, Edmonton Catholic School Board Edmonton Alta \$168,565, Edmonton Public School Board Edmonton Alta \$460,382, The Elgin County Board of Education St Thomas Ont \$6,460, The Espanola Board of Education Espanola Ont \$26,757, Essex County Board of Education Essex Ont \$20,962, Estevan Public School Estevan Sask \$5,578, Eston Elrose School Board Elrose Sask \$11,619, Fort Garry School Board Winnipeg Man \$21,594, Fort McMurray Roman Catholic School Fort McMurray Alta \$9,246, Government of Yukon Territory Whitehorse YT \$29,424, Greater Victoria School Board Victoria BC \$15,114, Grenfell Consolidated School Board Grenfell Sask \$13,142, Grey County School Board Markdale Ont \$23,214, Haldimand Board of Education Cayuga Ont \$21,965, Halton Board of Education Burlington

Ont \$76,237, Hamilton Wentworth School Board Hamilton Ont \$30,196, High Prairie School Division High Prairie Alta \$35,544, Intermountain School Division Grandview Man \$22,184, Kirkland Lake School Board Kirkland Lake Ont \$6,865, Lac La Biche School Board Lac La Biche Alta \$12,327, Lakehead Board of Education Thunder Bay Ont \$39,936, Lakeshore School Division Beaconsfield Que \$66,349, Lambton County School Board Sarnia Ont \$34,832, Laval School Board Laval Que \$14,225, Leeds and Grenville County Board of Education Brockville Ont \$13,612, Lennox and Addington County School Board Nanapanoe Ont \$45,693, Lennoxville District School Board Lennoxville Que \$47,797, Lethbridge School Board Lethbridge Alta \$46,298, Lincoln County Board of Education St Catharines Ont \$61,272, London and Middlesex County School Board London Ont \$47,240, Medicine Hat Public School Medicine Hat Alta \$12,004, Medicine Hat School Board Medicine Hat Alta \$15,888, Metropolitan Separate School Board Toronto Ont \$107,048, Midland School Division Carman Man \$6,810, Mutual Life Assurance Company Ottawa Ont \$7,712, Mutual of Omaha Life Insurance Ottawa Ont \$6,929, North of Superior District School Board Thunder Bay Ont \$20,515, Norwood School Division Winnipeg Man \$11,872, Ontario Health Insurance Commission Toronto Ont \$12,954, Oxford County Board of Education Woodstock Ont \$17,701, Peel County Board of Education Mississauga Ont \$83,235, Perth County Board of Education Stratford Ont \$21,166, Peterborough County School Board Peterborough Ont \$38,001, Red Deer Public School Red Deer Alta \$15,578, Red Deer Roman Catholic School Board Red Deer Alta \$13,695, Regina Catholic School Board Regina Sask \$5,706, Renfrew County Roman Catholic School Board Pembroke Ont \$46,992, River East School Division Winnipeg Man \$41,965, Rockyview School Division Calgary Alta \$29,178, St Albert Protestant School Board St Albert Alta \$30,372, St Boniface School Board St Boniface Man \$34,422, St James Assiniboine School Division Winnipeg Man \$12,486, Saskatoon Board of Education Saskatoon Sask \$78,911, Saskatoon Separate School Board Saskatoon Sask \$5,303, Sault Ste Marie School Board Sault Ste Marie Ont \$33,871, Seine River School Division Ste Anne Man \$30,787, Simcoe County Roman Catholic School Board Barrie Ont \$11,027, Stettler School District Stettler Alta \$43,115, Stormont Dundas and Glengarry County Board of Education Cornwall Ont \$74,245, Sudbury Board of Education Sudbury Ont \$83,788, Timmins Board of Education Timmins Ont \$38,887, Tisdale School Unit Tisdale Sask \$12,085, Town of Port Hawkesbury Port Hawkesbury NS \$14,206, Victoria County Board of Education Victoria BC \$14,351, Waterloo County School Board Hamilton Ont \$59,254, Wellington County School Board Guelph Ont \$12,875, Wentworth County Board of Education Hamilton Ont \$36,763, West Parry Sound School Board Parry Sound Ont \$10,818, Wetaskiwin School District Wetaskiwin Alta \$20,336, Windsor Separate School Board Windsor Ont \$18,663, Winnipeg School Board Winnipeg Man \$338,355, York Region Roman Catholic School Board Richmond Hill Ont \$6,962.

Health and Welfare Services \$10,696,388—Ambassador Film Distributors Ltd Toronto Ont \$33,064, Pierre Arbour Montreal Que \$5,688, J R Baker Esquimalt BC \$23,654, M N Barr Ottawa Ont \$51,156, Bellevue Film Distributors Ltd Saint John NB \$61,304, John G Bisset Willowdale Ont \$12,339, R J Brake Corner Brook Nfld \$5,547, Calgary Medical Laboratories Calgary Alta \$14,099, Canebco Subscription Services Ltd Toronto Ont \$23,202, Cardiothoracic Surgery Associates Ottawa Ont \$100,793, Centre Hospitalier de l'université de Laval Quebec Que \$30,244, Centre Medico-Chirurgical Laennec Quebec Que \$10,081, J R Chiasson Summerside PEI \$2,110, Chroma Vision Ltd Ottawa Ont \$66,206, G R Clayden Fredericton NB \$3,333, W R Coleman Ottawa Ont \$24,004, Compagnie France Film Montreal Que \$2,598, William F Cooke Toronto Ont \$10,631, G Coxon Gander Nfld \$2,288, J V Coyle St John's Nfld \$8,155, Criterion Pictures Corporation Ltd Halifax NS \$9,987, Dermont Daly Trenton Ont \$11,200, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$218,487; National Health and Welfare Ottawa Ont \$85,980 and

NATIONAL DEFENCE—Continued

Veterans Affairs Ottawa Ont \$690,066, V Dewaji Vancouver BC \$7,560, C A Dintino Sydney NS \$20,306, Donwood Institute Toronto Ont \$45,557, Drs Durand and Masson Quebec Que \$4,611, Nancy Evans Ottawa Ont \$6,200, Florendine and Associates Calgary Alta \$2,491, Denis Fortier Sillery Que \$5,971, Frantic Follies Ltd Whitehorse YT \$12,029, A E Frissell Red Deer Alta \$3,000, Georgian Radiology Consultants Barrie Ont \$11,889, G A T Gill Victoria BC \$13,750, P Greene Edmonton Alta \$13,900, Rolly Hammond Production Gatinneau Que \$22,900, Health Science Centre Winnipeg Man \$92,311, Georges Hebert Ancienne Lorette Que \$18,422, Hospital of: Belleville General Belleville Ont \$11,205, Brandon General Brandon Man \$9,860, Calgary General Calgary Alta \$6,386, Chedoke Hamilton Ont \$24,750, Chicoutimi Chicoutimi Que \$4,849, Chilliwack General Chilliwack BC \$19,432, De l'Enfant Jésus Quebec Que \$19,667, Edmonton General Edmonton Alta \$15,293, Foothills Calgary Alta \$3,534, Glenrose Edmonton Alta \$21,031, Grace General Winnipeg Man \$6,859, Hamilton General Hamilton Ont \$2,602, Kingston General Kingston Ont \$88,682, Misericordia General Edmonton Alta \$43,875, Moncton Moncton NB \$2,432, Montreal General Montreal Que \$9,620, Moose Jaw Union Moose Jaw Sask \$18,340, Nanaimo Regional Nanaimo BC \$5,056, North Bay Civic North Bay Ont \$8,756, Oshawa General Oshawa Ont \$2,160, Ottawa Civic Ottawa Ont \$112,259, Ottawa General Ottawa Ont \$11,466, Pembroke Civic Pembroke Ont \$2,059, Red Deer General Red Deer Alta \$13,195, Regina General Regina Sask \$12,055, Riverside Ottawa Ont \$3,875, Royal Alexandra Edmonton Alta \$45,118, Royal Jubilee Victoria BC \$37,682, Royal Ottawa Ottawa Ont \$34,938, Royal Victoria Barrie Ont \$51,973, St Ambrose Loretteville Que \$4,420, St Boniface General St Boniface Man \$3,724, St Joseph General Thunder Bay Ont \$76,640, St Michaels Toronto Ont \$3,381, Senzenbrenner Germany \$3,262, Shaughnessy Vancouver BC \$62,109, Sudbury General Sudbury Ont \$7,203, Sunnybrook Toronto Ont \$28,764, Toronto General Toronto Ont \$11,789, Trenton Memorial Trenton Ont \$8,975, Vancouver General Vancouver BC \$8,090, Vernon Jubilee Vernon BC \$2,092, Victoria London Ont \$39,855, Victoria General Halifax NS \$147,091, Wainwright General Wainwright Alta \$21,496, York Finch General Downsview Ont \$10,116 and Yorkton Union Yorkton Sask \$4,428, T Hoy Ottawa Ont \$6,911, Joseph Huard Ancienne Lorette Que \$6,093, A Hudec Regina Sask \$16,500, Z Husain Grand Centre Alta \$4,800, International Films Distributors Toronto Ont \$8,189, Irving Clinic Kamloops BC \$3,038, D W Johnston Dartmouth NS \$2,754, J G Kenny Ottawa Ont \$20,259, Laboratoire d'expertises Quebec Que \$24,025, J J Lambert Dollard Des Ormeaux Que \$5,093, J A R Landreville St Agathe des Monts Que \$23,727, Y D Leong Ottawa Ont \$10,721, D H Long Calgary Alta \$7,079, Look International Enterprises Inc Vancouver BC \$2,461, M J Lydon Victoria BC \$14,560, R A McKercher Calgary Alta \$14,400, Mallet and Associates Edmonton Alta \$28,200, D A Mathieson and Associates Edmonton Alta \$9,185, MDS Laboratories Rexdale Ont \$4,695, Metropolitan Bio-Medical Laboratories Ltd Vancouver BC \$8,946, J D Moar Saint John West NB \$6,359, A S Murray Victoria BC \$9,500, D G Newhouse Kamloops BC \$11,052, Maurice Paradis Chicoutimi Que \$11,097, Paramount Film Service Ltd Toronto Ont \$14,178, J E Parsons Calgary Alta \$2,185, Plains Health Centre Regina Sask \$6,027, Press News Ltd Toronto Ont \$22,598, Prosthetic Services Toronto Ont \$6,523, P H Reid Halifax NS \$4,648, P E St Pierre Sillery Que \$24,237, R Schulze Richmond BC \$2,160, O D Schwartz Winnipeg Man \$4,600, Seymour Medical Clinic Vancouver BC \$3,693, N K Sinha Orleans Ont \$9,279, Skyline Cablevision Ottawa Ont \$2,813, S S Smith Calgary Alta \$7,869, K J Stakiw Saskatoon Sask \$4,000, C Stephen Shilo Man \$2,548, G F Strong Rehabilitation Centre Vancouver BC \$10,863, Jerry Tennen Toronto Ont \$4,424, J P Thibault Chilliwack BC \$10,944, R S Thompson Cold Lake Alta \$4,440, Serge Tremblay Ville de la Baie Que \$11,990, United Artists Corp Toronto Ont \$15,888, Universal Films Company Willowdale Ont \$30,062, University of: Alberta Edmonton Alta \$6,876, Warner Bros Distributing (Canada) Ltd Toronto Ont \$32,404, D West Ottawa Ont \$7,123, S Westman

Southport Man \$7,218, C J Whiston Halifax NS \$3,740, K B Wilson Ottawa Ont \$5,602, Wilson Medical Centre Hamilton Ont \$9,817, W J Wrazej Ottawa Ont \$4,540.

Computer Services \$2,161,134—Alphatext Ltd Ottawa Ont \$159,174, Bailey and Rose Ltd Ottawa Ont \$18,507, Bell Canada Montreal Que \$11,361, Canadian Microform Systems Ltd Ottawa Ont \$53,364, Computel Systems Ltd Ottawa Ont \$99,768, Computer Sciences Canada Ltd Montreal Que \$4,603, Computing Centre Queen's University Kingston Ont \$4,420, Comtek Datasystems Ltd Ottawa Ont \$6,970, Dataline Systems Ltd Toronto Ont \$16,224, Data Logic Canada Ottawa Ont \$98,492, Digital Methods Ltd Ottawa Ont \$143,841, Dymaxion Research Ltd Halifax NS \$9,980, Federal Systems of Canada Ottawa Ont \$14,167, Gen Tec Inc Ste Foy Que \$103,295, Government of Canada—Energy, Mines and Resources Ottawa Ont \$56,276 and National Research Council Ottawa Ont \$9,489, IBM Canada Ltd Ottawa Ont \$223,470, Infomart Toronto Ont \$6,070, Lusk Design Reg'd Seelys Bay Ont \$8,543, Mackie Data Winnipeg Man \$2,725, Larry Margethish Victoria BC \$4,225, Maritime Computers Ltd Halifax NS \$93,932, Nor-Dat Computer Services Ltd Yellowknife NWT \$10,194, Quasar Systems Ltd Ottawa Ont \$57,542, I P Sharp and Associates Ltd Toronto Ont \$91,406, Systemhouse Ltd Ottawa Ont \$5,896, Systems Equipment Ltd Winnipeg Man \$2,183, T S C Computer Ltd Scarborough Ont \$17,118, University of: Dalhousie Halifax NS \$79,041, Simon Fraser Vancouver BC \$29,298 and Queen's Kingston Ont \$13,461, Ken Wong Victoria BC \$12,535, York Ryerson Computing Centre Downsview Ont \$35,031.

Laundry and Dry Cleaning Services \$2,877,705—Alpine Laundry and Dry Cleaners Ltd Gander Nfld \$10,598, Anchor Laundry and Dry Cleaners Ltd Calgary Alta \$21,061, A One Laundry and Dry Cleaning St Paul Alta \$57,013, Apparelmaster Dry Cleaners Calgary Alta \$20,157, Atlantic Laundry and Dry Cleaning Ltd Liverpool NS \$62,883, Bagnells Launderers Halifax NS \$33,178, Carl Bardusch Bonnie \$123,875, Lyle Blackwell Ltd Ottawa Ont \$10,707, Bonnie Cleaners Ottawa Ont \$19,682, Buanderie: Arvida Ltée Arvida Que \$78,879, Grandby Ltée Granby Que \$32,319, La Buanderie Levis Ltée Quebec Que \$126,308, Buanderie Ste Agathe Ste Agathe des Monts Que \$6,794, Buanderie Villery Montreal Que \$28,868, Buzzells Cleaners Oromocto NB \$12,687, Cal-Wal Entreprises Massett BC \$5,558, Canadian Linen Supply Calgary Alta \$16,960, Capital Commercial Laundry Ltd Vanier Ont \$24,788, Caram Holdings Ltd Wainwright Alta \$2,144, Charlotte Laundry St Andrews NB \$48,116, City Laundry of North Bay Ltd North Bay Ont \$2,306, Cousins Dry Cleaners St Johns Nfld \$15,164, Custom Cleaners and Launderers Vancouver BC \$26,110, Dutch Laundry and Dry Cleaners Ltd London Ont \$24,284, Econo my Steam Laundry Victoria BC \$158,001, Fabric Care Cleaners and Associates Ltd Edmonton Alta \$57,373, D C Fraser Quality Cleaners Amherst NS \$3,447, Grande Prairie Cleaners Grande Prairie Alta \$4,537, Henderson Cleaners Ltd Kelowna BC \$31,884, Ideal Laundry Calgary Alta \$3,286, Industrial Towel and Uniform Service Halifax NS \$3,009, Inuvik Laundry and Dry Cleaners Inuvik NWT \$9,000, Jumbo Cleaners Ltd St Thomas Ont \$7,033, Kapuskasing Laundry Kapuskasing Ont \$2,581, Kel-Tone Cleaners and Launderers Chilliwack BC \$47,970, Kingston Regional Hospital Laundry Kingston Ont \$4,338, Medicine Hat Laundry Medicine Hat Alta \$61,373, Middleton Dry Cleaning and Launderers Greenwood NS \$37,911, M and M Cleaners Oromocto NB \$3,848, Modern Cleaners and Launderers Ltd Toronto Ont \$35,456, Moose Jaw Steam Laundry Moose Jaw Sask \$25,504, Nettoyeur de Luxe Trois-Rivières Que \$3,376, Nettoyeur Jacques Cartier Ville Lemoyne Que \$2,542, Nettoyeur Martin St Jean Que \$2,400, Nettoyeur Net Inc Chibougamau Que \$6,839, Nettoyeur Senetterre Senetterre Que \$4,023, Nettoyeur Sept Iles Sept Iles Que \$7,786, New Method Dry Cleaners and Launderers Kingston Ont \$2,227, Norgetown Laundry and Dry Cleaning Whitehorse YT \$2,959, Nu Way Cleaners and Shirt Service Wainwright Alta \$3,557, One Hour Martinizing Fernco Ltd Corner Brook Nfld

NATIONAL DEFENCE—Continued

\$15,426, Ottawa Regional Hospital Linen Services Inc Ottawa Ont \$8,747, Pacific Coast Cleaners Courtenay BC \$44,679, Pacific Linen Supply (1973) Ltd Nanaimo BC \$3,099, Page the Cleaners and Furriers Ltd Edmonton Alta \$2,368, Paisley Cleaners Victoria BC \$4,042, Parisian Laundry Saskatoon Sask \$100,916, Parsons Cleaners Belleville Ont \$49,287, Pembroke Dry Cleaners Ltd Pembroke Ont \$15,542, Perths Brandon Ltd Brandon Man \$46,539, Perths Cleaners Brandon Ont \$8,940, Perth Whitehall Ltd Winnipeg Man \$37,583, P and M Cleaners Southport Man \$18,037, Quality Cleaners Ltd Brighton Ont \$6,696, Rapid Cleaners Thompson Man \$4,768, Red Deer Laundry Red Deer Alta \$22,565, Renfrew Fairfield Cleaners Victoria BC \$31,339, Rideau Laundry Inc Kingston Ont \$91,995, Roundel Cleaners Medley Alta \$6,839, Rupert Cleaners and Launderers Ltd Prince Rupert BC \$3,948, Sanitek Sanitation Inc Ottawa Ont \$35,670, Scott's Cleaners Winnipeg Man \$20,340, Snow White Laundry Sault Ste Marie Ont \$11,132, Star Dyers and Cleaners Reg'd Verdun Que \$3,529, Stork Laundry Services Edmonton Alta \$38,223, Sudbury Steam Laundry Sudbury Ont \$18,394, Sun Ray Cleaners Kingston NS \$2,107, Superway Laundry Prince George BC \$4,078, Don Sutherland Services Ltd Pembroke Ont \$3,931, Thunderbird Cleaners Moose Jaw Sask \$3,806, Tip Top Rug and Dry Cleaning Belleville Ont \$11,579, Trainor Laundry and Dry Cleaning Liverpool NS \$63,942, United Cleanrite Tailors and Launderers Ottawa Ont \$10,048, Unity Laundry and Dry Cleaners Toronto Ont \$15,321, Vail's Fabric Services Fredericton NB \$33,268, Valley Cleaners (Pembroke Ltd) Pembroke Ont \$58,588, Victory Cleaners Summerside PEI \$6,292, Waescherei Blache Germany \$30,602, Waescherei Dieter Germany \$6,311, Waescherei Kopp Germany \$6,728, Waescherei Lange Germany \$3,361, Wendy's Reliable Ltd Halifax NS \$20,032, White Star Laundry Ltd Summerside PEI \$17,768, Whiteway Launderers Ltd Kamloops BC \$6,038, Work Wear Corporation of Canada Toronto Ont \$9,466.

Protection Services \$16,010,872—Canadian Corps of Commissioners Ottawa Ont \$16,010,872.

Janitorial Services Contracts \$2,178,386—Allied Building Services Scarborough Ont \$24,650, Bay Maintenance Service Ltd North Bay Ont \$5,325, Bee Clean Company of Canada Medicine Hat Alta \$177,631, Capitol Maintenance Services Ltd Halifax NS \$448,303, Columbia Building Maintenance Company Toronto Ont \$226,938, Commercial Building Maintenance Ltd Vancouver BC \$3,236, Commercial Service Charlottetown PEI \$4,040, P Dussman Gebaude Germany \$177,130, Hartmann Geraud Germany \$65,402, Jet Janitor Services Ltd Stephenville Nfld \$439,450, Moncton Janitor Services Ltd Moncton NB \$2,200, Mud's Janitor Service Ltd Edmonton Alta \$33,000, Northgate Janitor Services Edmonton Alta \$34,930, Portmatic Ltd Ottawa Ont \$5,052, Reliable Cleaning Services (Victoria) Ltd Victoria BC \$22,653, Sanco (1972) Ltd Ottawa Ont \$9,073, Sanitaire Orleans Ville Vanier Que \$28,170, H Walter and E Krueger Germany \$6,846, Western Janitorial Services Victoria BC \$89,507, E Zehacker Germany \$72,587.

Scientific and Research Services \$7,637,967—Acres Consulting Services Ltd Halifax NS \$29,466, Aleph Consultants Ltd Quebec Que \$8,305, Association of Universities and Colleges of Canada Ottawa Ont \$8,100, Atlantic Industrial Research Halifax NS \$39,782, Atmospheric Dynamics Corporation Elmira Ont \$18,158, Bomem Inc Ste Foy Que \$53,887, Canada Wire and Cable Ltd Toronto Ont \$5,000, Canplan Oceanology Ltd Halifax NS \$25,288, Centre de Recherche Industrielle du Québec Courcellette Que \$4,658, Chemsearch Laboratories Ltd Toronto Ont \$12,520, Com Dev Ltd Dorval Que \$90,680, Cominco Ltd Calgary Alta \$5,650, I Coutinho Ottawa Ont \$4,000, CTF Systems Inc Port Coquitlam BC \$137,082, De Havilland Aircraft Company Downsview Ont \$71,537, Department of Pharmacal Toronto Ont \$2,431, Dilworth Second Meather and Associated Ltd Toronto Ont \$22,053, Davis Eryou and Associates Ltd Ottawa Ont \$14,422, ESE Ltd Rexdale Ont \$188,485, G A Grant Scientific Consultants Ltd Ottawa Ont

\$13,959, E A Greene Ottawa Ont \$4,804, Hermes Electronics Ltd Dartmouth NS \$71,392, Hitech Canada Ltd Ottawa Ont \$41,892, Eric W Jones St Catharines Ont \$5,654, K F Keirstead Kingston Ont \$10,530, Kontron Scientific Ltd Vaudreuil Que \$10,651, Philip A Lapp Ltd Toronto Ont \$12,607, Linear Technology Inc Burlington Ont \$2,529, Lumonics Research Ltd Kanata Ont \$3,296, Malloy Battery Company of Canada Mississauga Ont \$9,330, Martec Ltd Halifax NS \$11,751, J W Mayne Ottawa Ont \$3,360, Miller Communication Systems Ltd Kanata Ont \$29,858, Mobius Software Ltd Ottawa Ont \$12,503, MPB Technologies Inc Ste Anne de Bellevue Que \$82,509, R W Nicholls Downsview Ont \$2,242, Norpak Ltd Pakenham Ont \$86,781, Nova Scotia Research Foundation Dartmouth NS \$29,062, Ontario Cancer Institute Toronto Ont \$7,675, Photovac Incorporated Thornhill Ont \$30,822, Quest Engineering Ltd Halifax NS \$24,522, Rodrol and the Royal Bank of Canada St Foy Que \$5,913, Oscar A Sandoz Perth Ont \$9,818, Sciex Limited Thornhill Ont \$18,279, M Shewchuk Ottawa Ont \$2,880, Spar Aerospace Products Toronto Ont \$18,157, Systems Approach Ltd Ottawa Ont \$72,028, Systems Dimension Ltd Ottawa Ont \$222,091, Tensor D Design and Engineering Markham Ont \$2,948, University of British Columbia Vancouver BC \$67,891, Carleton Ottawa Ont \$19,082, Concordia Montreal Que \$33,259 and York Downsview Ont \$26,312.

Other Types of Services \$59,860,465—Food Services Contracts—Boaden Catering Ltd Etobicoke Ont \$146,064, Cal-van Canus Catering Services Ltd Vancouver BC \$565,413, Canada Catering Company Ltd Toronto Ont \$271,518, College de Rivière du Loup Rivière du Loup Que \$40,222, Domaine de la Jeunesse Inc Arvida Que \$19,471, Domco Food Services Ltd Toronto Ont \$140,807, SHRM Canada Ltd Calgary Alta \$432,645, Pest Control Contractors—Braemar Pest Control Services Rockingham MS \$6,394, PCO Services (Quebec) Ltd Montreal Que \$2,575, Provision of Facilities Gatwick and Prestwick—British Airways Middlesex England \$29,336, Provision of Operational or Technical Training Films—Advanced Systems Incorporated Elk Grove Village Ill USA \$13,867, Astral Films Ltd Toronto Ont \$33,257, Canada Safety Council Ottawa Ont \$4,300, Dominion Wide Photographs Ltd Ottawa Ont \$8,531, Educatorics Systems International Kansas City Mo USA \$17,056, Graphic Films Ltd Ottawa Ont \$11,921, Marlin Motion Pictures Ltd Mississauga Ont \$3,600, National Film Board Montreal Que \$453,013, Quin Laboratories Toronto Ont \$5,907, Overseas Indegenous; Acc Par Systems Ltd Ottawa Ont \$2,520, Air Transport Association Ottawa Ont \$147,677, Atlantic Towing Ltd Saint John NB \$2,550, Beckman Instruments Inc Toronto Ont \$2,105, Canadian Engineering and Publications Ltd Toronto Ont \$11,549, Centre Paysagiste de Cap Rouge Inc Cap Rouge Que \$11,191, Cincinnati Milacron Toronto Ont \$3,087, Comox Moving and Storage Lazo BC \$4,616, Custom Machine and Tool Company Mount Uniacke NS \$9,591, Robert Daigle Inc Quebec Que \$11,132, Federal Air Conditioning Ottawa Ont \$4,745, Government of Canada—Environment Ottawa Ont \$1,201,332 and Supply and Services Ottawa Ont \$26,354,399, DOT Personnel Services Ottawa Ont \$3,897, Edwards of Canada Ltd Ste Foy Que \$3,342, Great Lakes Piloteage Authority Ltd Cornwall Ont \$5,467, R M Hardy and Associates Ltd Edmonton Alta \$7,968, Imperial Oil Ltd Don Mills Ont \$25,018, Les Industries Dynamiques Inc Quebec Que \$6,864, Kelly Girl Service Toronto Ont \$10,720, La Bil Inc Ville Vanier Que \$10,810, Laboratoire Kineco Inc Quebec Que \$2,519, Laurentian Piloteage Authority Montreal Que \$14,246, Ling Electronics Anaheim Calif USA \$3,295, Manpower Temporary Services Ottawa Ont \$26,354, MDM Precision Ste Catherine Que \$5,448, Multi-Purpose Machine Product Bedford NS \$2,640, Naron Holdings Ottawa Ont \$13,800, National Fire Protection Association Boston Mass USA \$4,274, Nova Scotia Power Corporation Halifax NS \$2,047, Office Overload Ottawa Ont \$4,185, Olivetti Canada Ltd Don Mills Ont \$3,563, OPTECH Incorporated Downsview Ont \$14,120, Personnel Pool Ottawa Ont \$13,214, Eugene Premont and Fils Inc Quebec Que \$19,082, Queoloz et Associés Inc Quebec Que \$16,695, Royal Canadian Flying Club

NATIONAL DEFENCE—*Concluded*

Ottawa Ont \$119,313, A J Saber Montreal Que \$3,599, Samdro Inc Beauport Que \$3,267, Shell Oil Canada Ltd Don Mills Ont \$11,333, Small's Upholstery and Tailoring Shilo Man \$4,847, Surfline Engineering Ltd Dartmouth NS \$5,005, Tri-Bec Inc Quebec Que \$25,013, Volcano Ltd St Hyacinthe Que \$3,225.

NATIONAL HEALTH AND WELFARE

ADMINISTRATION PROGRAM

Administrative Welfare Services \$89,937—K Battle Ottawa Ont \$23,000, M Hancey Ottawa Ont \$6,733, A Moscovitch Ottawa Ont \$2,000, P Streich Toronto Ont \$5,000, E Tamagno Ottawa Ont \$37,666.

Consultant Services \$75,362—A Billette Ste Foy Que \$3,000, H Hindley Ottawa Ont \$2,125, M Johnson Enterprises Ltd Ottawa Ont \$23,246, B Macleod Ottawa Ont \$8,000, M Pentick Ottawa Ont \$5,832, R Van Loon Ottawa Ont \$15,325.

Data Processing Services \$222,458—A G T Data Systems Don Mills Ont \$3,456, Alphatext Ltd Ottawa Ont \$2,503, Comshare Rexdale Ont \$6,241, Government of Canada—National Research Council Ottawa Ont \$5,131 and Supply and Services Ottawa Ont \$10,252, Lockheed Missiles & Space Co Sunnyvale Calif USA \$3,231, Systems Dimensions Ltd Ottawa Ont \$183,773.

Education and Information Services \$91,316—Gilles Sainte Marie and Associés Montreal Que \$22,000, Government of Canada—National Film Board Ottawa Ont \$64,000.

Educational Training Services \$214,856—Berlitz School of Languages Ottawa Ont \$42,782, Maple Leaf Language Centre Ltd Ottawa Ont \$51,621, Government of Canada—Public Service Commission Ottawa Ont \$64,051, Society of Management Accountants Ottawa Ont \$2,500.

Hospitality Services \$26,905—Dr D Smith Ottawa Ont \$2,111.

Interpreter Services \$8,498—International Simultaneous Translation Services Montreal Que \$7,683.

Management Consulting Services \$155,275—Constat Consulting Services Ltd Ottawa Ont \$5,013, Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$61,750 and Supply and Services/Bureau of Management Consultants Ottawa Ont \$12,120, Eric Miller Consulting Group Ottawa Ont \$2,500, Public Affairs International Ottawa Ont \$3,150, J Seally Ottawa Ont \$34,850, Stevenson and Kellogg Ltd Toronto Ont \$16,358.

Protective Services \$92,087—Canadian Corps of Commissioners Ottawa Ont \$91,775.

Research Services \$11,433—University of Sherbrooke—Medical Research Centre Sherbrooke Que \$8,000, World Health Organization Geneva Switzerland \$2,540.

Secretarial and Office Services \$95,509—Alpha Design & Draft Ottawa Ont \$5,126, MacDonald and Brisson Ottawa Ont \$7,698, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$4,559, Office Overload Ottawa Ont \$18,075, Personnel Pool Ottawa Ont \$33,535, Temprotech Ottawa Ont \$9,774.

Other Types of Services \$5,060.

HEALTH CARE PROGRAM

Accounting Services \$556,980—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$556,980.

Consultant Services \$451,826—Government of Canada—Statistics Canada Ottawa Ont \$4,700 and Supply and Services Ottawa Ont \$23,862, J E Bachynski Edmonton Alta \$2,000, C H I Systems Inc Ann Arbor Mich USA \$89,371, Canadian Education Association Toronto Ont \$10,000, Canadian Mental Health Association Toronto Ont \$34,930, Canadian Nurses Association Ottawa Ont \$2,000, Canadian Public Health Association Ottawa Ont \$38,302, John K Clayton Burlington Ont \$15,000, Marc Desmeules Quebec Que \$2,200, E C E Group Don Mills Ont \$9,702, Environmental Analysis Group Ltd Ottawa Ont \$2,025, David G Fish Winnipeg Man \$7,268, F Fiskel Montreal Que \$14,600, Luc Laroche Ottawa Ont \$5,300, K G Lundin Ottawa Ont \$8,700, Mathers and Halderby Toronto Ont \$64,000, B J McConville Kingston Ont \$3,788, McMaster University Hamilton Ont \$5,295, H Mehiri Ottawa Ont \$3,750, Montreal General Hospital Montreal Que \$6,587, D R Offord Ottawa Ont \$2,400, J S Pratten Kingston Ont \$2,500, W Spitzer Montreal Que \$2,650, G Steward Victoria BC \$10,000, Traffic Injury Research Foundation Ottawa Ont \$8,000, Victorian Order of Nurses Ottawa Ont \$29,000.

Data Processing Services \$75,328—Comshare Ltd Rexdale Ont \$3,880, Government of Canada—National Revenue—Taxation Ottawa Ont \$2,927, I P Sharp Associates Ltd Toronto Ont \$4,147, Southam Business Publication Ltd Don Mills Ont \$7,444, Systems Dimensions Ltd Ottawa Ont \$53,352.

Educational and Training Services \$20,621—Government of Canada—Public Service Commission Ottawa Ont \$13,202.

Exhibition and Display Charges \$4,616—Government of Canada—Supply and Services Ottawa Ont \$4,226.

Hospitality Services \$10,716—Government of Canada—Public Works Ottawa Ont \$2,978, Lorne Murphy Food Ltd Ottawa Ont \$2,588.

Membership Fees \$4,123.

Motion Pictures Production and Distribution \$2,476.

Secretarial and Office Services \$176,794—The 500 Ottawa Ont \$24,600, Harrington Personnel Ottawa Ont \$57,511, Kelly Girl Services of Canada Ottawa Ont \$3,131, Miss Stacey Ottawa Ont \$2,756, Office Overload Ottawa Ont \$11,941, Personnel Pool Ottawa Ont \$60,732, Technical Overload Ottawa Ont \$14,684.

Supply Administration Costs from DSS \$9,924—Government of Canada—Supply and Services Ottawa Ont \$9,924.

Translation Services \$3,178.

Other Types of Services \$522

MEDICAL SERVICES PROGRAM

Accounting Services \$43,491—Government of Canada—Supply and Services Ottawa Ont \$36,762.

Contracted Services \$4,531,630—Action Personnel of Ottawa Ont \$4,521, A Aggark Chesterfield Inlet NWT \$5,454, Alberta Native Communications Society Edmonton Alta \$15,000, Athabasca Band Administration Stoney Rapids Sask \$2,400, F Avatuldik Baker Lake NWT \$4,053, Baffin Island Inuit Association Frobisher Bay NWT \$5,115, B & R Services Wawa Ont \$2,289, D Bacon Quebec Que \$2,400, Barrens Land Band Brochet Man \$11,975, Base Fort Patrol Calgary Alta \$8,473, Beady's Indian Band Duck Lake Sask \$14,209, Berens River Band Berens River Man \$24,092, A Berg Elk Point Alta \$2,184, L Bergeron Abitibi Que \$2,420, Big River Indian Band Shellbrook Sask \$7,461, Birdtail Sioux Band Beulah Man

NATIONAL HEALTH AND WELFARE—Continued

\$4,975, O Boyle Terrace BC \$5,097, Brochet Indian Band Brochet Man \$4,987, Broughton Island Settlement Council Broughton Island NWT \$6,350, D Brunelle Frobisher Bay NWT \$3,206, A Buchan Spence Bay NWT \$2,771, Business Aid Vancouver BC \$17,527, A Butler Frobisher Bay NWT \$2,698, Canada Catering Toronto Ont \$480,000, Chippewas of the Thames Band Muncey Ont \$3,553, K Cinkant Ottawa Ont \$2,806, R Cohen Montreal Que \$5,650, Comcare Limited Toronto Ont \$17,042, Community of South Indian Lake South Indian Lake Man \$10,928, Comshare Ltd Rexdale Ont \$29,129, Comstat Consulting Services Ltd Ottawa Ont \$4,083, Confederation of Indians Caughnawaga Que \$74,000, Corporation Hospital Chashashipich Fort George Que \$90,060, C Cote Ottawa Ont \$4,625, Cote Indian Band Kamsask Sask \$9,905, Cottrell Survival Consultants Calgary Alta \$9,540, Coulter Electronics Edmonton Alta \$3,512, Cowessess Indian Band Broadview Sask \$6,830, Cree Indian Center of Chibougama Chibougama Que \$4,581, P Croskey Thunder Bay Ont \$2,255, Cross Lake Indian Band Cross Lake Man \$25,670, Deer Lake Indian Band Sioux Lookout Ont \$6,479, C D'Aoust Norway House Man \$2,837, De Larivière - Fils Ent Quebec Que \$11,448, M Douhaniuk Ottawa Ont \$5,147, Ebb & Flow Band Ebb & Flow Man \$8,541, S Eidt Thunder Bay Ont \$3,006, M Elanik Sachs Harbour NWT \$4,639, English River Indian Band Patuanak Sask \$11,503, Eskimo Point Council Eskimo Point NWT \$5,760, Fairford Indian Band Fairford Man \$15,960, Fisher River Band Dallas Man \$10,267, Federation of Saskatchewan Indians Prince Albert Sask \$89,964, Flying Dust Indian Band Meadow Lake Sask \$10,450, A Fontaine Sept Iles Que \$2,700, Fort Alexander Band Pine Falls Man \$11,337, Garden Hill Band Island Lake Man \$21,058, Girl Friday Edmonton Alta \$3,011, God's Lake Narrows Band God's Lake Narrows Man \$4,729, God's River Indian Band God's River Man \$20,683, Government of Canada—Labour Winnipeg Man \$13,408, Grand Council of the Crees Val d'Or Que \$15,640, G Greaves Ottawa Ont \$3,375, J Halpern Edmonton Alta \$4,152, Harrington Personnel Ottawa Ont \$26,374, C Harris Tatlayoke Lake BC \$2,546, Hodgson Clinic Pharmacy Winnipeg Man \$4,433, B Hogarth Thunder Bay Ont \$4,340, Hollow Water Indian Band Hollow Water Man \$6,678, Honeywell Limited Edmonton Alta \$2,888, Hospital Chibougama Chibougama Que \$175,778, Hudson Bay Montreal Que \$2,331, Hudson's Bay Company Edmonton Alta \$5,516, Winnipeg Man \$40,494, I Igagug Sarikileng NWT \$2,532, D Inngant Igloodik NWT \$5,546, Island Lake Indian Band Loon Lake Sask \$11,375, A Ittusarjag Igloodik NWT \$3,980, Jackhead Band of Indians Dallas Man \$9,080, James Smith Indian Band Kinistino Sask \$10,944, John Smith Indian Band Prince Albert Sask \$6,255, Kahkewistahaw Indian Band Broadview Sask \$10,216, Kelly Girl Service of Canada Limited Toronto Ont \$3,197, Key Indian Band Norguay Sask \$9,905, Kinistino Indian Band Chagoneess Sask \$10,748, R Kinoshameg Wikwemikong Ont \$4,262, S Laboucan Drift Pile Alta \$2,124, C Lachance Frobisher Bay NWT \$2,129, Lake St Martin Indian Band Gypsumville Man \$10,194, Lay Advisory Board Norway House Man \$2,569, Lennox Island Band Lennox Island PEI \$7,150, Les Associés - Marie Selick Montreal Que \$2,689, Little Black River Band Little Black River Man \$6,764, Little Saskatchewan Band St Martin Man \$2,123, Long Plains Band Edwin Man \$6,788, C Loonskin Fox Lake Alta \$3,741, M Lowe Moose Factory Ont \$2,491, M Lupiano Ottawa Ont \$5,115, MacKinnon & McCaskill Toronto Ont \$4,944, Majeau Electric Edmonton Alta \$3,196, S Makashuk Pangniktung NWT \$2,092, Manpower Edmonton Alta \$6,400, Manpower Temporary Service Regina Sask \$10,199, A Mark Frobisher Bay NWT \$2,786, S Martel Ottawa Ont \$3,363, B Maxwell Thunder Bay Ont \$3,170, J B McDonald Ottawa Ont \$9,500, McKay Bella Coola BC \$3,178, McLean Personnel Edmonton Alta \$8,175, Metropolitan Investigators Winnipeg Man \$4,225, S L Miles Moose Factory Ont \$2,608, T A Miller Ottawa Ont \$2,250, Province of Manitoba Finance Winnipeg Man \$11,279, A Moar Ottawa Ont \$6,840, P Modesse Fort Franklin NWT \$2,397, O Monkman Norway House Man \$22,611, Montreal Lake and La Ronge Indian Bands Montreal Lake Sask \$6,585, Montreal Lake Indian Band Montreal Lake Sask

\$11,545, Moravian of the Thames Band Thamesville Ont \$1,787, Moose Band Community Services Moose Factory Ont \$19,351, Mosquito Indian Band Cando Sask \$10,380, Muskeg Lake Indian Band Leask Sask \$3,370, McCullough & McCullough Edmonton Alta \$2,120, National Wilderness Survival Campbellford Ont \$7,500, R Nattar Rankin Inlet NWT \$6,177, Nelson House Indian Band Nelson House Man \$8,756, Nikanet Indian Band Maple Creek Sask \$9,130, Northern Messenger Edmonton Alta \$2,838, Norway House Clinic Pharmacy Winnipeg Man \$8,000, Norway House Hospital Norway House Man \$3,843, Norway House Indian Band Norway House Man \$9,289, Oak Lake Indian Band Pipestone Man \$4,230, Office Assistance Edmonton Alta \$5,066, Office Overload Edmonton Alta \$163,693, Montreal Que \$7,062, Ottawa Ont \$23,400, Toronto Ont \$14,116 and Winnipeg Man \$7,126, Ole's Painting & Decorating Creighton Man \$4,480, Oxford House Indian Band Oxford House Man \$2,623, N Pallister Frobisher Bay NWT \$2,219, Paul Band Administration Duffield Alta \$7,204, Peguis Band of Indians Hodgson Man \$18,518, R Penwarden Churchill Man \$10,700, Perolin - Burd Archers Ltd Cobourg Ont \$2,290, Personnel Pool Ottawa Ont \$6,787, Peter Ballantyne Indian Band Pelican Narrows Sask \$14,024, K Peters Frobisher Bay NWT \$2,714, Piapot Indian Band Craven Sask \$9,905, Pikangikum Indian Band Sioux Lookout Ont \$6,402, Poplar River Band Poplar River Man \$10,927, Poundmakers Lodge Edmonton Alta \$4,425, Prince Albert District Chiefs Prince Albert Sask \$18,263, L Putulik Chesterfield Inlet NWT \$3,632, N Ouamariaq Frobisher Bay NWT \$2,089, E Qualaut Igloodik NWT \$2,387, Ralson Construction Moose Factory Ont \$375,338, Red Earth Indian Band Red Earth Sask \$7,360, Right Hand Temporaries Edmonton Alta \$2,352, M Rogers Yellowknife NWT \$5,000, Roseau River Band Roseau River Man \$8,969, O Ruben Paulatuk NWT \$2,271, Sakimay Indian Band Grenfell Sask \$7,683, Sandy Bay Band Marius Man \$13,670, Sandy Lake Indian Band Shellbrook Sask \$12,295, Shamattawa Band of Indians Shamattawa Man \$45,884, A Sinclair Kenora Ont \$2,665, Sioux Lookout Fellowship and Communications Sioux Lookout Ont \$66,533, Sioux Office Services Sioux Lookout Ont \$41,678, D Skyrrie Hull Que \$3,800, Split Lake Indian Band Split Lake Man \$17,163, St Theresa Point Band St Theresa Point Man \$21,510, Stoney Health Council Morley Alta \$141,000, Swan Lake Indian Band Swan Lake Man \$7,286, Sweetgrass Indian Band Galiani Sask \$10,132, Technical Overload Ottawa Ont \$4,893, The 500 Ottawa Ont \$37,514, The Mohawk Band Council Caughnawaga Que \$37,350, The Pas Indian Band The Pas Man \$33,963, W R Thomas Oshweken Ont \$8,902, C Tourangeau Norman Wells NWT \$2,233, Tower Co (1961) Ltd Montreal Que \$94,440, P A Townsend Moose Factory Ont \$2,954, Tricil Ltd Edmonton Alta \$2,302, University of Rochester Rochester NY USA \$2,387, V S Services Toronto Ont \$383,062, Valley River Indian Band Shortdale Man \$5,428, Versa Foods Toronto Ont \$125,071, Victor Temporaries Edmonton Alta \$22,136, N Villeneuve Roberval Que \$2,400, Wakpaton Indian Band Prince Albert Sask \$7,313, Wassagamach Indian Band Wassagamach Man \$14,714, Waterhen Indian Band Sknowman Man \$13,520, Waterhen Indian Band Waterhen Lake Sask \$9,145, Waywayseccappo Indian Band Rossburn Man \$4,357, F J Weber Battleford Sask \$28,585, Wekwemikong Unceded Indian Reserve Wekwemikong Ont \$6,887, K Williams Ottawa Ont \$3,294, L Wilson Calgary Alta \$5,435, L Worrell Thunder Bay Ont \$2,977, York Factory Band York Factory Man \$2,527, York Landing Indian Band York Landing Man \$5,971, S Young Frobisher Bay NWT \$2,757, Yukon Native Brotherhood Whitehorse YT \$42,277.

Data Processing \$110,784—Automation Centre of Ottawa Ottawa Ont \$9,203, Commission on Professional Hospital Activities Ann Arbor Mich USA \$8,369, Data Encoding Ltd Ottawa Ont \$3,815, Government of Canada—Supply and Services Ottawa Ont \$15,099, Systemhouse Ltd Vancouver BC \$10,311, Systems Dimensions Ltd Ottawa Ont \$25,826, The Hospital Medical Records Institute Don Mills Ont \$2,957.

NATIONAL HEALTH AND WELFARE—Continued

Dentists and Dental Surgeons \$4,734,165—G R Acaster North Battleford Sask \$7,859, H S Ainsworth Clearbrook BC \$3,350, R S Akunk North Vancouver BC \$2,469, G Alepoik Espanola Ont \$4,057, I Allan Williams Lake BC \$3,937, C Amberg Sechelt BC \$6,509, Y Andre Montreal Que \$3,220, J C Allen Lakefield Ont \$7,542, R B Andrews Nanaimo BC \$2,443, C L Anthony Ottawa Ont \$2,318, D Arnold Woodstock NB \$2,292, P E Arnold Chilliack BC \$2,085, D Arnett Winnipeg Man \$4,800, M Arnet Campbell River BC \$5,547, Assiniboine Dental Group Winnipeg Man \$4,542, K Baffoe The Pas Man \$3,743, L Baldwin Chilliack BC \$3,622, D I Balfour Pincher Creek Alta \$2,515, G E Barker Banff Alta \$10,084, F A Barry Sidney BC \$2,564, P S Bayoff Meadow Lake Sask \$8,967, D W Beck Lloydminster Sask \$2,321, J R Becks Fort McLeod Alta \$31,403, C P Bellamy North Vancouver BC \$3,592, H D Benham Duncan BC \$9,257, L B Berman Sechelt BC \$4,772, J K Berry Calgary Alta \$3,036, R Bertalot Flin Flon Man \$6,548, J A Bidgood Victoria BC \$2,679, J A Billet Saskatoon Sask \$2,637, P Bookhalter Regina Sask \$39,185, G B Boucher Penetanguishene Ont \$3,888, F M Bourassa Regina Sask \$3,555, B Bourne Rocky Mountain House Alta \$2,567, P C Bradley Victoria BC \$44,685, T P Bradley Nanaimo BC \$13,981, R A Bradon Mount Brydges Ont \$3,136, P Brideau Richibucto NB \$11,697, M Bruning Qualicum Beach BC \$3,014, E C Bryant Pincher Creek Alta \$9,821, W D Bryner North Vancouver BC \$2,688, J Buckley Prince Albert Sask \$6,079, M Bulger High River Alta \$4,362, D S Bullock Lethbridge Alta \$5,332, F P Burger Victoria BC \$10,090, J R Burnham Vernon BC \$2,075, P Cadden Winnipeg Man \$12,919, J Cairns Fredericton NB \$2,534, A B Carlson Vanderhoof BC \$9,100, Catellier et Gaudreau Baie Comeau Que \$3,282, J D Cavanagh Sault Ste Marie Ont \$2,260, J Chartier Ville Marie Témiscamingue Que \$5,618, J Chaine Trois Rivières Que \$3,080, C J Chen Burnaby BC \$2,405, E H N Chen Squamish BC \$2,143, J M Chen Cornwall Ont \$19,158, D P K Cheung Sherwood Park Alta \$4,129, T P Chiang Vancouver BC \$3,081, A Clark Williams Lake BC \$5,569, J M Clark Fort McMurray Alta \$3,222, B D Cole Manitowaning Ont \$11,003, P W D Collard Vanderhoof BC \$7,337, L J Conn Wolsley Sask \$2,518, A B Cooper Victoria BC \$3,309, D M Craig Ottawa Ont \$4,834, D Crane Caledonia Ont \$77,743, Croll Victoria BC \$2,010, H Cross Winnipeg Man \$9,187, A Crowley Vancouver BC \$2,882, M J Crozier Flin Flon Man \$10,035, P Currie Oromocto NB \$3,071, W Davidson Bella Coola BC \$54,222, B Danyichuk Fort Frances Ont \$5,948, R W David Truro NS \$5,287, S K Davis Smithers BC \$3,126, D Coe Prince Rupert BC \$6,663, C Dawes Winnipeg Man \$4,270, C A Day Kamsack Sask \$28,693, A E Dempster Ridgeway Ont \$2,025, Dental Clinic Fort Nelson BC \$2,681 and Uranium City Sask \$9,577, Dept of Northern Saskatchewan La Ronge Sask \$6,154, J A Derbyshire Calgary Alta \$10,193, S R Desai Winnipeg Man \$11,469, D D Didod Elk Point Alta \$108,313, A Diner Vancouver BC \$2,318, T M Dobbs Winnipeg Man \$2,835, K D Dodd Chemanus BC \$5,670, H J Dombrowski Port Alberni BC \$4,332, W H Donnigan Nanaimo BC \$6,109, D W Douglall Winnipeg Man \$13,378, S Dubovich Rosetown Sask \$9,413, N Drolet Montreal Que \$2,590, H Dubinsky Sydney NS \$9,793, G Dupuis Montreal Que \$15,120, A Durand Maniwaki Que \$2,875, G Eckland Burns Lake BC \$6,114, A Elmajian Vancouver BC \$2,534, Empire Orthodontics Edmonton Alta \$3,150, R Engler Winnipeg Man \$5,190, S C Enns Portage La Prairie Man \$9,750, J R Evans Kamloops BC \$4,531, G J Evenden Regina Sask \$2,936, P E Farrow Nanaimo BC \$3,841, M H Faryna Victoria BC \$5,741, G R Fast Merritt BC \$11,579, D Fedorenko Southampton Ont \$2,966, D J Fietz Merritt BC \$18,279, D E Fletcher Lethbridge Alta \$2,011, A J Floyd Kamloops BC \$4,320, N La Framboise Cornwall Ont \$4,973, H Frankel Winnipeg Man \$19,081, C Frechette Ste-Isles Que \$2,975, W J Froese Chilliack BC \$2,947, G Frey Faro YT \$20,222, R H Galloway Belleville Ont \$4,668, G G Gasser Prince Albert Sask \$20,805, E J Gaudet Prince Albert Sask \$24,771, B Gauk Edmonton Alta \$9,698, R Gee Lac-la-Biche Alta \$3,604, B Gibson Lakefield Ont \$4,700, A Gilbert Winnipeg Man \$3,687, R J Gillis Campbellton NB \$8,938, G Giovanetti Sydney NS \$12,516, R D

Glenn Rivers Man \$3,202, B Goldberg Surrey BC \$13,570, A G Gottschling Prince Rupert BC \$10,752, P L Grainge Edmonton Alta \$43,233, W L Granger Osoyoos BC \$7,971, A N Greenwood Victoria BC \$3,296, E S Groundwater Winnipeg Man \$7,370, R H I Gunther Ladysmith BC \$2,463, D M Gutkin Pine Falls Man \$20,900, J Haiden Bonnyville Alta \$13,956, N R Haitbohrer Stratford Ont \$19,245, J A Hamavich Vancouver BC \$13,946, L H Harder North Battleford Sask \$38,828, D Hardie Duncan BC \$5,023, W H Harrington Victoria BC \$24,239, G Hatton Penticton BC \$2,655, Hay River Dental Clinic Hay River NWT \$46,404, S Hemming Winnipeg Man \$3,175, P D Henderson Saskatoon Sask \$7,690, J A Herschmiller Courtenay BC \$2,485, O M Heschuk Dauphin Man \$23,254, W H Hewitt Carleton Place \$4,532, D H Higginson Kitimat BC \$6,651, C R Hill Saskatoon Sask \$3,295, R J Hillock Brentwood Bay BC \$5,440, Hoffges Dental Mechanic Prince Rupert BC \$3,617, J C Horn Saskatoon Sask \$5,105, J A Hornby Campbell Alta \$2,611, M Horsman Tracadie NB \$3,512, B J Hover Lethbridge Alta \$2,804, H Hover Lethbridge Alta \$7,903, G A Howard Prince Albert Sask \$5,889, R Hrabar North Vancouver BC \$2,734, L E F Hughes Shellbrook Sask \$14,668, R Hume Woodstock NB \$4,174, W Hydyma Wynyard Sask \$10,943, J Innis Lethbridge Alta \$4,165, A B Irani North Vancouver BC \$4,396, R W Irons Mission City BC \$4,010, G Jackson O'Leary PEI \$3,766, G H Janzen Prince Albert Sask \$7,919, H Hardine Winnipeg Man \$5,040, A Jeroff Winnipeg Man \$10,345, C E Johnson North Battleford Sask \$3,647, H H Just Swan River Man \$3,300, Kamylyfaks Edmonton Alta \$14,502, D K Kalra Vancouver BC \$31,449, A J Karasin Regina Sask \$3,743, G Karvelos Edmonton Alta \$5,295, R A Katz Kelvington Sask \$5,168, J R Kellog Melfort Sask \$2,401, E Kennedy Winnipeg Man \$9,371, H A Kinzel Regina Sask \$4,851, A B Khan Port Coquitlam BC \$2,951, E Khazen Montreal Que \$10,710, T P Kish Kindersley Sask \$3,507, John A King Port McNeil BC \$2,340, D M Kjorven Prince George BC \$3,877, E R Klassen Calgary Alta \$2,958, Klondike Dental Whitehorse YT \$4,096, D Korpus Regina Sask \$2,379, M F Kosick Sidney BC \$6,008, J A Krell Campbell River BC \$3,008, B Kruk Brandon Man \$2,822, P J Kuling Canora Sask \$25,506, R Kumar The Pas Man \$6,952, S Lamothe Prince Albert Sask \$10,914, R L Landriault North Bay Ont \$6,742, B C Langley Merritt BC \$2,282, H Laser Fort Frances Ont \$2,097, A Laurin Pierrefonds Que \$10,870, D N Lawton St Paul Alta \$5,597, L E Lewis North Vancouver BC \$2,485, J Linde Ashern Man \$10,131, A L Lines Fort McMurray Alta \$12,667, W K Lobb Hay River NWT \$4,667, A C Loucks Wiarton Ont \$4,664, C H Loucks Wiarton Ont \$2,598, A N Louka Winnipeg Man \$4,370, J E MacDearmit La Ronge Sask \$25,148, E B MacEwen Burns Lake BC \$5,534, W A MacPhee Eganville Ont \$2,029, C L McConnell St Paul Alta \$5,218, R F McGinn Kamloops BC \$4,628, A McGlen Duncan BC \$7,078, H McIsaac Burlington Ont \$25,991, G McKibbin Norway House Man \$6,075, D L McNair Richmond BC \$2,701, L W Mackie Victoria BC \$3,598, H W Magnity Gore Bay Ont \$10,727, A J Malnarick North Vancouver BC \$2,140, L G Mandin St Paul Alta \$12,667, L Marchand Newcastle NB \$4,958, D A Martin Duncan BC \$7,259, R N Mathewson Victoria BC \$4,356, R Mayor Duncan BC \$2,636, W R Mercer Thunder Bay Ont \$2,504, A N Menzies Williams Lake BC \$6,933, D A Meredith Deseronto \$6,516, Metropolitan Dental Group Winnipeg Man \$16,799, Dan Middleton Ladysmith BC \$3,145, D Miller Winnipeg Man \$3,047, L W Miller Grenfell Sask \$28,749, T Miller Duncan BC \$22,519, J B Mitchell Fort St James BC \$8,032, T S Mokeby Prince Albert Sask \$11,449, J More 100 Mile House BC \$4,219, J I Morris Sidney BC \$3,102, K R Muxlow Lambeth Ont \$11,423, A J Naddski Victoria BC \$2,245, M J Natrass Regina Sask \$7,077, Nchako Dental Laboratory Nchako BC \$2,146, D B Neratini Campbell River BC \$4,659, M D Neville Winnipeg Man \$2,952, R S Nicholson Merritt BC \$8,155, D H P NG Oliver BC \$6,620, L M Norris Saskatoon Sask \$4,772, G Nye Squamish BC \$2,823, W A Oatway Sorrento BC \$2,793, M J O'Brien Thompson Man \$2,037, S O'Connor Winnipeg Man \$10,686, R Ogilvie Fredericton NB \$3,337, A I Olson Chilliack BC \$3,503, M L Olson Comox BC

NATIONAL HEALTH AND WELFARE—Continued

\$16,104, W Olsen Cardson Alta \$8,752, R J Orr Queen Charlotte City BC \$27,471, C W Oyer Calgary Alta \$2,181, P Pannoggo Kenora Ont \$27,573, D M Parker Regina Sask \$7,832, F W Parrott Portage la Prairie Man \$3,670, R E F Patton Vancouver BC \$3,070, D Pavlos Sidney BC \$4,615, D B Payne Lethbridge Alta \$3,543, V K Payne Fort MacLeod Alta \$26,872, A Pedersen Calgary Alta \$5,617, M A Peterson Cardston Alta \$12,278, M Petryk Calgary Alta \$2,240, K Phelps Ladysmith BC \$4,069, J K Philp Duncan BC \$11,713, F L Pierce Wetaskiwin Alta \$8,990, P L Pierce Wetaskiwin Alta \$11,724, A Plunz North Battleford Sask \$8,810, R C Pochaito Kenora Ont \$3,005, P M Poiras Regina Sask \$24,799, J Pouliot Joliette Que \$2,524, P Powell Winnipeg Man \$2,312, S S Prasad Mission BC \$4,421, C Pringle Duncan BC \$6,796, A R Proctor Victoria BC \$8,918, P Proctor Winnipeg Man \$5,694, Province of Manitoba Winnipeg Man \$45,671, P P Psalia Portage la Prairie Man \$2,350, G E Purcell Mission BC \$5,247, R Purgner Elliott Lake Ont \$2,746, P Rabatech Saskatoon Sask \$2,159, D L Rahkola Penticton BC \$6,136, J C Redington Saskatoon Sask \$2,252, P J I Ribben Prince Albert Sask \$9,477, O R Risk Vancouver BC \$2,564, I G Roberts Vancouver BC \$2,645, E Robichaud Richibucto NB \$4,012, A D Robinson Duncan BC \$3,824, E Rosenbaum Calgary Alta \$7,133, K E Rosengart Chemainus BC \$6,087, J Roxborough Fredericton NB \$2,826, Y P Ruparelia Winnipeg Man \$19,653, D Rustabake High River Alta \$6,433, R L Ruzicka Nainaimo BC \$10,833, P D Saganski Saskatoon Sask \$2,417, G R Sandercock Peace River Alta \$2,162, R Sare Thunder Bay Ont \$3,182, M Sawyer Winnipeg Man \$5,849, H Scott Duncan BC \$5,335, W C Scott Mission BC \$4,421, P Sergeant Fort George Que \$2,940, T Shaw Perth NB \$39,802, Shaw Dental Lab Winnipeg Man \$11,518, A R Shearer Abbotsford BC \$4,886, W C Shewchuck Edmonton Alta \$2,793, B Sigstad Edmonton Alta \$7,679, S Sigurdson Dauphin Man \$2,278, R C Sills Sidney BC \$5,405, T R Simon Fort Qu'Appelle Sask \$34,625, M L Simoneau Melfort Sask \$2,810, L E Simpson Chilliwack BC \$3,166, E J Sklar Calgary Alta \$2,084, E F Smith Regina Sask \$6,562, J S Smith Winnipeg Man \$2,940, G C Smith North Vancouver BC \$2,126, L B Smith Calgary Alta \$2,600, P M Smith Montreal Que \$2,870, B Smith-Windsor Indian Head Sask \$2,842, Southgate Dental Group Regina Sask \$3,837, Southwest Middlesex Health Center Mount Brydges Ont \$15,150, H Spencer Port Alberni BC \$2,047, P Steblyk Athabasca Alta \$6,599, M J Steffen Saskatoon Sask \$3,188, J F Stengl Grand Centre Alta \$2,251, J W Stiles Ponoka Alta \$4,199, F F Stinson Masset BC \$6,849, D K Stratten Mission BC \$2,607, W Sugars Chatham NB \$15,573, Swampy Cree Tribal Council The Pas Man \$77,702, O M Syrowy Brantford Ont \$5,833, R Taillon Calgary Alta \$29,742, L J Talari-cio Victoria BC \$3,825, K R Tangen Chilliwack BC \$10,964, L Tarleb St Jerome Que \$2,380, J W Tarr Nainaimo BC \$5,427, P L Tataryn Saskatoon Sask \$96,243, T Taylor Island Lake Man \$2,223, J Thibault Roberval Que \$4,593, H E Thiessen Williams Lake BC \$3,039, K M Thomas Chilliwack BC \$4,588, K M Thompson Campbell River BC \$3,816, R Tickle Barrie Ont \$4,329, T J Toman Smithers BC \$6,435, J K Tomlinson Prince Albert Sask \$8,817, J Toolis Port Coquitlam BC \$82,367, Fred C Treskin Kamloops BC \$2,863, D C Trimble Prince Rupert BC \$3,584, L D Trimble Winnipeg Man \$2,250, B Traber Taber Alta \$2,473, H W Trafanakohw Prince Albert Sask \$6,624, R A Tratch Rothsen Sask \$14,178, G Tsang Abbotsford BC \$2,977, E W Tymkiw Vernon BC \$2,167, University Hospital Saskatoon Sask \$6,224, University of Alberta Mobil Dental Clinic Edmonton Alta \$3,723, University of Manitoba Winnipeg Man \$161,208 and Toronto Ont \$309,975, J R Van Becela Montreal Que \$2,723, J Vautor Dalhousie NB \$3,666 A J Venier Abbotsford BC \$2,679, M Vodrey Winnipeg Man \$7,303, B J Vogt Chilliwack BC \$51,456, D A Vogt Chilliwack BC \$3,616, B J V White Saskatoon Sask \$2,274, K C Walters & Associates Vancouver BC \$113,882, W F Walters Melville Sask \$3,948, A A Wasylshyn Powell River BC \$6,541, D K Waterfall Duncan BC \$3,242, D F Watt Sarnia Ont \$2,230, P S Watt Campbell River BC \$2,799, B H Weeks Calgary Alta \$5,820, B Weinstein Winnipeg Man \$13,368, L J White Perth Andover NB

\$3,902, Whitehorse Dental Clinic Whitehorse YT \$58,483, E Whyte Sydney NS \$6,455, Williams Cardston Alta \$6,936, P Williams Ladysmith BC \$14,272, J G Williamson Chase BC \$6,394, J W M Wilson North Vancouver BC \$2,336, R E Wilson Hearst Ont \$2,519, W J Winklear Kamloops BC \$4,539, A W D Wright Parry Sound Ont \$2,183, R S Wright Duncan BC \$4,092, R Wright Lethbridge Alta \$3,705, Wrinch Memorial Doctor's Services Hazelton BC \$33,720, K Wolch Dauphin Man \$2,402, Yellowknife Dental Clinic Yellowknife NWT \$7,293, I S Zacharias North Battleford Sask \$2,874, M W Zagrodny Kenora Ont \$4,528, F W Zens Port Alberni BC \$9,038, P K Zens Port Alberni BC \$7,283

Education and Information Services \$57,871—Carleton Productions Ottawa Ont \$7,207, Government of Canada—National Film Board Montreal Que \$3,663.

Miscellaneous Health Services \$3,645,620—Abeqweit Band Native Alcohol Abuse Project Charlottetown PEI \$8,412, Abitibi—Dominion Band Council Pikogan (Amos) Alcohol Project Amos Que \$4,208, Alcohol Education Committee Pond Inlet NWT \$3,150, Alexander Band Alcohol Program Morinville Alta \$2,228, Allied Indian and Metis Society (AIMS) Kingston Ont \$26,269, Anduhyau Inc Alcohol & Drug Abuse Project Toronto Ont \$12,573, Andy Paull Lodge North Vancouver BC \$16,309, K O Asante Terrace BC \$2,500, Association of Inroquois and Allied Indians Ottawa Ont \$18,190, W T Badcock Ottawa Ont \$19,446, Back to The Land Program Fort Good Hope NWT \$6,000, Beaver Lake Alcohol Counselling Program Lac La Biche Alta \$2,276, Big Grassy Band Council Big Grassy Alcohol Program Morson Ont \$5,589, Big Island Band Morson Ont \$2,044, Big Trout Lake Band Council Big Trout Lake Council on Alcohol & Drug Abuse Big Trout Lake Ont \$67,084, Blackfoot Band Siksika Alcohol Society Gleichen Alta \$17,199, Blood Band Administration Standoff Alta \$14,445, Burns Lake Alcohol Counselling Services Burns Lake BC \$17,340, Canadian Association for the Prevention of Crime Ottawa Ont \$3,919, Canoe Lake Band Canoe Lake Alcohol Project Canoe Narrows Sask \$14,935, Caughnawaga Indian Band Council Kateri New Day Program Caughnawaga Que \$24,942, Chemainus Band Awareness Program Ladysmith BC \$6,615, Childrens Hospital of Eastern Ontario Ottawa Ont \$2,970, Chippewas of Thames Band Muncie Ont \$12,809, Chippewas of Sarnia Band Sarnia Ont \$13,291, Chippewas of Rama Band Rama Ont \$10,107, Chippewas of Georgina Island Georgina Island Ont \$2,266, Chippewas of Beausoleil Band Christian Island Ont \$10,051, J G Clarkson Edmonton Alta \$24,881, Cold Lake Band—Cold Lake Tribal Alcohol & Drug Counselling Services Cold Lake Alta \$2,956, Conseil Atikamek Montagnais (Mouvement Caribou de la Cote Nord) Loretteville Que \$45,403, Constance Lake Band Colstock Ont \$5,682, Corporation of the City of Sarnia Sarnia Ont \$3,115, Cowichan Indian Band—Mt Tzouhalem Leilum Alcohol & Drug Abuse Project Duncan BC \$21,105, Cross Lake Indian Band Alcohol Planning Groups Project Cross Lake Man \$5,637, Dagaanhil Tlaat Alcohol Project Masset BC \$12,406, Dakota Ojibway Tribal Council Native Alcohol Abuse Program Brandon Man \$40,190, G Daneau Winish Ont \$2,500, Desolation Bay Tribal Council—Drug & Alcohol Treatment Program Powell River BC \$7,000, Enoch Band Alcohol Abuse Project Winterburn Alta \$8,149, Federation of Saskatchewan Indians—Preventative Education Program on Alcohol & Drug Abuse Regina Sask \$53,004, Fish Lake Cultural Education Centre Association—Alcohol Abuse Project Williams Lake BC \$2,795, Fort Albany Indian Band Saskatchewan Ont \$3,202, Fort Alexander Band Sangkeengalcare Centre Pine Falls Man \$98,584, Fort Franklin Band Council—Great Bear Alcohol Project Fort Franklin NWT \$6,013, Fort Providence Band—Alcohol Project Fort Providence NWT \$4,802, Fort Smith Native Alcohol and Drug Committee Fort Smith NWT \$10,480, Frog Lake Band—Frog Lake Alcohol Project Frog Lake Alta \$15,568, Gitsan-Carrier Tribal Council—Dim Nadaliqe (Stand Together) Native Alcohol Abuse Program Hazelton BC \$21,238,

NATIONAL HEALTH AND WELFARE—Continued

Garden River Band of Ojibways Garden River Ont \$13,049, Grand Council of the Crees Alcohol Abuse Program Val d'Or Que \$60,270, Grand Council Treaty No. 3 Kenora Ont \$65,210, Grand Council Treaty No. 9 Timmins Ont \$143,940, Grassy Narrows Band Grassy Narrows Ont \$14,715, Gull Bay—Armstrong Area Native Alcoholism Advisory Program Gull Bay Ont \$11,289, Hobbema Center Hobbema Alta \$35,620, Hospital for Sick Children Toronto Ont \$276,648, Islington Band Council Whitewood Ont \$2,427, James Smith Indian Band—James Smith Alcohol & Drug Prevention Project Kinstino Sask \$28,377, Kainai Alcohol Counselling Services Blood Reserve Standoff Alta \$25,421, Kamsack Union Hospital Alcohol Counselling Health Services Department Kamsack Sask \$8,232, T. A. Kasper Edmonton Alta \$15,568, Kehewin Tribal Counselling Services Bonnyville Alta \$10,511, Kettle Point Council Forest Ont \$18,532, Kitimat Health Centre Kitimat BC \$7,867, Kootenay Indian Area Council Cranbrook BC \$4,080, Laboratoire Alimentaire Morin Montreal Que \$8,077, Lac La Croux Indian Band Lac La Croux Reserve Ont \$5,284, Lac La Ronge Alcohol Abuse Program Lac La Ronge Sask \$19,852, Lennox Island Native Alcohol Abuse Project Lennox Island PEI \$8,361, Lillooet District Indian Council Alcohol Abuse Program Lillooet BC \$7,404, C Linklater (In Trust) Ottawa Ont \$12,500, Little Pine Community Counselling Services Society Cutknife Sask \$50,781, Little Red River Reserve Pe-Natamowin Project Tweedsmuir Sask \$13,176, Maria Portage Alcohol Education Centre St Theresa Point Man \$15,404, Marten Falls Indian Band Ogoki Post Office Ont \$6,325, Manitoba Lung Association Winnipeg Man \$52,262, Mississauga of the New Credit Council Hagersville Ont \$6,828, Mississauga Indian Band Blind River Ont \$4,991, Mitchell Michael RR 3 Cornwall Island Ont \$3,100, Mohawks of the Bay of Quinte Deseronto Ont \$18,439, G Monk Fort St James BC \$3,289, Montreal Lake Band—Natamowin Project Montreal Lake Sask \$17,797, B Moore Ottawa Ont \$25,000, Moravian of the Thames Band Thamesville Ont \$11,872, Mount Currie Alcohol Abuse Control Project Mount Currie BC \$11,796, Muncey of the Thames Band Muncey Ont \$7,680, Naicatchewenin Band Project Awareness Devlon Ont \$6,860, Nanaimo Indian Band—Nanaimo Indian Community & Cultural Project Nanaimo BC \$13,364, National Indian Brotherhood Ottawa Ont \$44,374, Native & Drug Counselling Association Shubenacadie NS \$86,447, Native Alcoholism Council of Manitoba Winnipeg Man \$139,596, Nechi Institute on Drug & Alcohol Education Winterburn Alta \$70,268, Nescolie Indian Band—L'Ah Tsuten Project Fort St James BC \$12,545, Nimpkish Band Council—Alert Bay Exploration Project Alert Bay BC \$6,708, Nootka Mission Association Esperanza BC \$3,310, Northwest Angle No 33 Band Angle Inlet Minn USA \$2,645, Northern Quebec Youth Council Akulivik Que \$5,704, Northwest Angle No 37 Alcohol Program Sioux Narrows Ont \$5,106, Okanagan Indian Band No 1 Okanagan Self-Help Alcohol Project Vernon BC \$7,844, One Arrow Band—Pooyootak Counselling & Referral Services Wakaw Sask \$5,987, Onion Lake Drop-In Centre Onion Lake Sask \$23,746, Oneida Band Council Southwold Ont \$10,600, Paul Band Alcohol Program Duffield Alta \$10,716, Pedahbun Lodge Toronto Ont \$56,287, Peigan Alcohol Counselling Program Brocket Alta \$19,788, Peel River Alcohol Association Fort McPherson NWT \$3,315, Peterborough County City Health Unit Peterborough Ont \$4,298, Port Simpson Project to Combat Alcohol Abuse Port Simpson BC \$5,027, Portage la Prairie Friendship Centre Inc Portage la Prairie Man \$16,862, Province of Newfoundland—Provincial Department of Health St John's Nfld \$203,730, Rainy River Band Manitowin Rapids Indian Reserve Ont \$6,723, R C Episcopal Corp Chesterfield Inlet NWT \$6,222, Red Earth Band—Red Earth Minnegowin Control Red Earth Sask \$23,677, Restigouche Band—Native Revival Centre Restigouche Que \$23,425, Roseau River Indian Band—Ni-Wabun-Dahn (I See It) Alcohol Program Dominion City Man \$40,204, Saanich Peninsula Tribal Council Alcohol Abuse Project Victoria BC \$14,415, Sabaskong Band—Sabaskong Alcohol Project Nestor Falls Ont \$16,384, Saddle Lake Drop-In Counselling Services St Paul Alta \$26,597, Sahnhalik Community Alcohol Awareness Project Chase BC

\$11,480, Sandy Lake Council on Alcohol & Drug Abuse Timmins Ont \$29,617, Sarcee Alcohol Counselling Services Calgary Alta \$2,027, Saulteaux Rehab & Counselling Centre Kamsack Sask \$17,907, D Schultz Edmonton Alta \$2,000, Seton Lake Indian Band Skeil Mountain Revival Shalalth BC \$6,956, Shoal Lake Band Shoal Lake Lacopate Control Project Pakwaw Lake Sask \$19,042, Shoal Lake Band No 39 Alcohol Program Shoal Lake Ont \$9,146, Sioux Valley Indian Band Dakota Rehabilitation Program Wheatlands Man \$5,206, Six Nations Band Ohsweken Ont \$13,757, Six Nations Band—Native People's Alcohol and Drug Centre Ohsweken Ont \$48,812, Skookum Jim Friendship Centre Whitehorse NWT \$30,009, Slaves of the Upper Hay River Alcohol Counselling Program Chateh Alta \$9,641, Southeast Regional Council on Alcohol and Drug Abuse Timmins Ont \$45,501, South Okanagan Alcohol Program Penticton BC \$3,507, Spallumcheen Band Alcohol Abuse Project Enderby BC \$8,496, Stoney Creek Band Project Vanderhoof BC \$6,192, St Paul's Treatment Centre Blood Reserve Standoff Alta \$26,100, St Regis Band Cornwall Ont \$71,413, Stuart Trembleur Band Alcohol Project Fort St James BC \$9,938, Sweetgrass Community Counselling Services Gallivan Sask \$13,100, Taaxwi Laas Program Queen Charlotte City BC \$2,041, G & D Tigner Ottawa Ont \$2,329, Touchwood Drop-In and Rehab Centre Punichy Sask \$44,303, Treaty No 9 Council on Alcohol and Drug Abuse Timmins Ont \$66,667, Tree of Peace Society Yellowknife NWT \$9,693, Union of New Brunswick Indians—Native Alcohol Abuse Project Fredericton NB \$86,963, University of Alberta Edmonton Alta \$8,091, Manitoba Winnipeg Man \$63,475, McGill Montreal Que \$27,060 and Waterloo Waterloo Ont \$20,232, Walpole Island Council Wallaceburg Ont \$21,124, White Fish Bay Band Council—Whitefish Bay Alcohol Program Pawitik Ont \$6,745, White Fish Lake Band—Goodfish Lake Counselling Services Goodfish Lake Alta \$29,528, Whitefish Indian Band Buck Island Ont \$4,409, G B Wingend Hull Que \$2,307, Wikwemikong Native Rehab and Youth Crisis Centre Wikwemikong Ont \$49,889, Yukon Association of Non-Status Indians Whitehorse NWT \$20,197.

Hospital Care Insurance Premiums and Co Insurance Charges

\$644,462—Ashcroft & District General Hospital Ashcroft BC \$10,799, G R Baker Memorial Hospital Quesnel BC \$6,645, Bella Coola General Bella Coola BC \$6,949, Bulkley Valley District Hospital Smithers BC \$10,182, Burns Lake & District Hospital Burns Lake BC \$13,791, Campbell River & District General Campbell River BC \$7,441, Cariboo Memorial Hospital Williams Lake BC \$31,913, Chemainus General Hospital Chemainus BC \$4,484, Chetwynd & District General Hospital Chetwynd BC \$2,388, Children's Hospital Vancouver \$3,354, Chilliwack General Hospital Chilliwack BC \$14,081, Cowichan District Hospital Duncan BC \$23,763, Cranbrook & District Hospital Cranbrook BC \$4,373, Enderby & District Hospital Enderby BC \$3,580, Fort Nelson Hospital Fort Nelson BC \$8,436, Fort St John General Hospital Fort St John BC \$5,702, Fraser Canyon Hospital Hope BC \$3,977, Gorge Road Hospital Victoria BC \$2,731, Kelowna General Hospital Kelowna BC \$3,685, Kitimat General Hospital Kitimat BC \$20,836, Ladysmith General Hospital Ladysmith BC \$3,908, R W Large Memorial Hospital Waglisla BC \$12,834, Lillooet District Hospital Lillooet BC \$16,862, Lion's Gate Hospital North Vancouver BC \$6,892, Mills Memorial Hospital Terrace BC \$21,656, Nanaimo Regional General Hospital Nanaimo BC \$10,572, Mission Memorial Hospital Mission BC \$3,780, Nicol Valley General Hospital Merrit BC \$10,696, 100 Mile House General Hospital 100 Mile House BC \$3,260, Pease Arch District Hospital White Rock BC \$2,043, Pearson Hospital Vancouver BC \$2,933, Penticton Regional Hospital Penticton BC \$5,236, Port Hardy Hospital Port Hardy BC \$4,638, Powell River General Hospital Powell River BC \$4,543, Prince George Regional Hospital Prince George BC \$15,281, Prince Rupert Regional Hospital Prince Rupert BC \$42,035, Queen Alexandra Hospital For Children Victoria BC \$9,901, Queen Charlotte Island General Hospital Queen Charlotte City BC \$4,606, Rest Haven Hospital Sidney BC \$5,912, Royal

NATIONAL HEALTH AND WELFARE—Continued

Inland Hospital Kamloops BC \$17,784, Royal Jubilee Hospital Victoria BC \$10,891, Shaughnessy Hospital Vancouver BC \$3,293, Shuswap Lake Hospital Salmon Arm BC \$3,455, South Okanagan General Hospital Oliver BC \$2,140, Squamish General Hospital Squamish BC \$2,102, St Bartholomew's Hospital Lytton BC \$5,176, St George Hospital Alert Bay BC \$14,864, St John Hospital Vanderhoof BC \$12,854, St Joseph's General Hospital Comox BC \$2,024, St Mary's Hospital Sechelt BC \$3,645, St Paul's Hospital Vancouver BC \$9,648, Stewart Lake Hospital Fort St James BC \$12,990, Sunny Hill Hospital for Children Vancouver BC \$5,149, Tofino General Hospital Tofino BC \$9,960, Vancouver General Hospital Vancouver BC \$28,729, Vernon Jubilee Hospital Vernon BC \$4,561, Victoria General Hospital Victoria BC \$8,024, West Coast Hospital Port Alberni BC \$9,167, Wrinch Memorial Hospital Hazelton BC \$18,415.

Hospital Services \$2,064,400—Alberta Hospital Edmonton Alta \$259,845, Alexander Pavilion c/o Montreal General Montreal Que \$22,935, Andy Paul Lodge North Vancouver BC \$13,594, Atamont Private Hospital West Vancouver BC \$4,427, Baker Memorial Sanatorium Calgary Alta \$74,308, Baker Memorial Calgary Alta \$23,828, BC Provincial TB Vancouver BC \$129,587, Bonnyville Indian—Metis Rehabilitation Centre Bonnyville Alta \$5,130, Brumore Home Sydney NS \$8,693, Brentwood Nursing Home Calgary Alta \$2,961, Bulkley Valley District Hospital Smithers BC \$2,138, Butters Centre Austin Que \$306,565, Cardston Municipal Hospital Cardston Alta \$2,070, Centre Hospitalier Laurentien St Agathe des Monts Que \$11,605, Central Social Services Montreal Que \$3,118, Children's Cottage Montreal Que \$3,619, Chilliwack General Hospital Chilliwack BC \$2,081, Claresholm Care Centre Claresholm Alta \$20,286, Clovelly Private Hospital Victoria BC \$5,150, Edith Cavell Nursing Home Lethbridge Alta \$8,085, Father Lacombe Nursing Home Midnapore Alta \$10,699, Cowichan District Hospital Duncan BC \$4,793, Good Samaritan Southgate Edmonton Alta \$15,681, Government of Canada—Indian Affairs and Northern Development Saskatoon Sask \$36,747, Grande Prairie Auxiliary Hospital Grande Prairie Alta \$3,705, Halifax County Hospital Dartmouth NS \$15,561, Hardisty Nursing Home Edmonton Alta \$2,920, Health Science Center Winnipeg Man \$20,105, High Prairie Regional Health Complex High Prairie Alta \$2,495, Nondsdale Private Hospital North Vancouver BC \$4,094, Marie Enfant Hospital Montreal Que \$45,877, Maple Ridge Treatment Centre Maple Ridge BC \$5,250, A McGugan Nursing Home Edmonton Alta \$5,360, Mitchener Center Red Deer Alta \$212,038, Montreal Chest Hospital Montreal Que \$116,283, Montreal Children's Hospital Montreal Que \$87,504, Montreal General Hospital Montreal Que \$3,248, Parkland Nursing Home Edmonton Alta \$33,608, Pearson Hospital Vancouver BC \$5,063, Prince Rupert Regional Hospital Prince Rupert BC \$4,931, Province of Newfoundland—Provincial Department of Health St John's Nfld \$20,246, Red Cross Outpost Vancouver BC \$3,799, Saskatchewan Anti Tuberculosis League Fort San Sask \$56,017, Saskatoon Sanatorium Saskatoon Sask \$106,401, Simon Fraser Private Hospital Prince George BC \$7,880, St Therese General Hospital Fort Vermilion Alta \$6,395, Tache Nursing Home Winnipeg Man \$27,124, Territorial Hospital Insurance Yellowknife NWT \$2,842, University of Alberta (Abehart) Edmonton Alta \$41,792, Valleyview General Hospital Valleyview Alta \$2,060, Wetaskiwin General Hospital Wetaskiwin Alta \$7,251, Wetaskiwin Nursing Home Wetaskiwin Alta \$3,051, J B Wood Nursing Home High Prairie Alta \$33,485.

Interpreters and Translators \$88,664—J C Farles London Ont \$4,400, International Simultaneous Translation Services Montreal Que \$2,092, Manitoba Indian Brotherhood Winnipeg Man \$59,548, The Bay Montreal Que \$8,548 and Winnipeg Man \$1,800.

Laundry—Dry Cleaning \$193,638—Canadian Linen Vancouver BC \$3,017, Cardston Municipal Hospital Cardston Alta \$7,851, Government of the Northwest Territories Froebisher Bay NWT \$38,579,

Government of the Province of Saskatchewan Regina Sask \$27,963, Unuvik Laundry—Dry Cleaning Inuvik NWT \$34,077, Joliceur Ltée Montreal Que \$2,127, Sioux Lookout General Hospital Sioux Lookout Ont \$45,991, The Saskatchewan Hospital North Battleford Sask \$5,232.

Management Consultants \$112,252—Data Logic Canada Ottawa Ont \$8,212, Manitoba Indian Brotherhood Winnipeg Man \$38,282, Swampy Cree Tribal Council The Pas Man \$2,961.

Medical Care Plan Premiums \$1,888,009—Alberta Health Care Insurance Commission Edmonton Alta \$1,362,831.

Medical Fees General Practitioners \$620,565—G Borrett Winnipeg Man \$2,100, L R Coke Winnipeg Man \$2,205, R A Hradecky Montreal Que \$6,300, D Connor Winnipeg Man \$2,450, P E Dale & R Donnelly Winnipeg Man \$83,373, Lynn Lake Clinic Lynn Lake Man \$13,865, S MacDonald Winnipeg Man \$2,625, C McCulloch Winnipeg Man \$4,250, J R Nolan Thompson Man \$5,425, R Parliament Toronto Ont \$12,037, G Pierce Winnipeg Man \$2,887, C Soloway Winnipeg Man \$4,253, University of Alberta Edmonton Alta \$5,121 and Manitoba Winnipeg Man \$462,383.

Medical Fees Specialists \$711,025—L Arden Vernon BC \$3,090, R P Asplin Edmonton Alta \$2,920, J K Beattie Edmonton Alta \$6,240, W L Bennett Calabogie Ont \$9,500, D A Bevans Edmonton Alta \$5,390, M Bourne Richmond BC \$2,066, R Burns Edmonton Alta \$21,489, N Carpenter Edmonton Alta \$2,590, J D Catching Ottawa Ont \$9,120, G Chen Edmonton Alta \$4,380, T W Clarkson Rochester NY USA \$6,706, A R Conrad Edmonton Alta \$3,835, T Demong Edmonton Alta \$2,995, D R Fingold Thornhill Ont \$15,300, W R Franks Toronto Ont \$2,160, W B Hansen Edmonton Alta \$2,530, K F Harrison Edmonton Alta \$3,770, H Hayes Edmonton Alta \$2,483, D C Hood Agincourt Ont \$3,050, Hospital for Sick Children Toronto Ont \$100,000, S R Jackack Fort Qu'Appelle Sask \$3,000, D Leung Edmonton Alta \$2,908, B S Liddy Ottawa Ont \$4,160, J W Macleod Ottawa Ont \$10,202, M MacGregor Edmonton Alta \$4,278, R Marchand Ottawa, Ont \$4,000, R A Matthews Victoria BC \$2,700, I L MacFadzean Edmonton Alta \$2,600, M D S Health Care Services Westmont Que \$3,000, B J Olsen Edmonton Alta \$7,125, M G Plagerman Edmonton Alta \$2,488, Provincial Department of Finance Province of British Columbia Victoria BC \$22,751, Roger Fraser & Harris Ottawa Ont \$28,587, D R Ryan Edmonton Alta \$2,640, P T Saunders Fort Qu'Appelle Sask \$3,000, I S Scott Edmonton Alta \$2,740, G Shandro Edmonton Alta \$5,675, I Simice Edmonton Alta \$2,920, G Singh Fort Qu'Appelle Sask \$3,000, R T Sivan Edmonton Alta \$11,390, E Starrveld Edmonton Alta \$2,262, R Tonkin Vancouver BC \$2,900, University of Alberta Edmonton Alta \$50,896, Queen's Kingston Ont \$221,797 and Western Ontario London Ont \$59,774, J Waddell Victoria BC \$2,674, J Warden Alert Bay BC \$2,804, L Willoughby Edmonton Alta \$5,178, J T Woods Edmonton Alta \$6,395, C A Woollever Hamilton Ont \$3,266, A J Yorke Edmonton Alta \$3,660.

Messenger Services \$29,033—Northern Messenger Winnipeg Man \$11,638, Road Runner Courier Service Winnipeg Man \$3,363, Western Messenger Winnipeg Man \$5,615.

Physicians and Surgeons Fee for Services \$319,679—Clark Institute of Psychiatry Toronto Ont \$16,911, Family Medical Clinic Yellowknife NWT \$2,750, Family Practice Whitehorse YT \$3,404, Hay River Medical Clinic Hay River NWT \$2,253, C H Harley Edmonton Alta \$3,739, Hospital for Sick Children Toronto Ont \$49,233, La Ronge Medical Clinic La Ronge Sask \$9,400, F A Mathewson Winnipeg Man \$2,234, Medical Clinic Whitehorse YT \$5,371, H O'Reilly Fort San Saskatchewan \$10,153, D Parliament Toronto Ont \$2,792, J D Rogers & Associates Montreal Que \$11,591, A Ross Lagos Nigeria \$12,786, L E Te Edmonton Alta \$2,012, D J

NATIONAL HEALTH AND WELFARE—Continued

Tusz Edmonton Alta \$5,043, University of: Alberta Edmonton Alta \$34,374; Manitoba Winnipeg Man \$27,070; McGill Montreal Que \$44,643 and Waterloo Waterloo Ont \$36,081.

Professional and Technical Health Services \$1,581,262—Adams Lake Band Chase BC \$5,595, Ahousah Band Ahousah BC \$14,894, Alkali Lake Band Alkali Lake BC \$11,830, D Ames Melville Sask \$9,332, A H Anderson Winnipeg Man \$4,762, A J Archer Nipawin Sask \$4,314, Armstrong & Bistriz Edmonton Alta \$2,456, Arthritis Society Winnipeg Man \$2,114, Associated Radiologists Edmonton Alta \$29,671, Athabasca Health Unit Athabasca Alta \$3,600, Baker Clinic Alta \$6,558, The Bay Winnipeg Man \$7,138, Bella Bella Band Bella BC \$12,612, Bio Test Laboratories Ottawa Ont \$3,662, L Bitchoka Yaounde Cameroun \$3,813, J A Breker North Battleford Sask \$3,726, R Bruns Edmonton Alta \$5,324, E E Campbell H J Campbell W D Oliver & R A McKay Regina Sask \$9,380, R C Campbell & R W Degelman Melfort Sask \$2,587, Canim Lake Band Canim Lake BC \$5,596, Canyon City Band Terrace BC \$6,752, Cardston Municipal Hospital Cardston Alta \$30,537, Chemainus Band Ladysmith BC \$4,036, Churchill Health Centre Churchill Man \$5,919, City of Winnipeg Winnipeg Man \$6,002, D A Cleal Lloydminster Sask \$3,786, Community Health Services Saskatoon Sask \$6,932, Concare Limited Hamilton Ont \$2,234, H Corbin Edmonton Alta \$18,408, K Crowe Halifax NS \$2,199, G O Curlliss Wynyard Sask \$4,451, A Dasilva Lagos Nigeria \$4,766, Deadman's Creek Band Savana BC \$9,329, R Demara Calgary Alta \$3,508, Department of Northern Saskatchewan La Ronge Sask \$2,320, R M DeShield Regina Sask \$3,534, Desolation Sound Tribal Council Powell River BC \$14,669, Dorval Tunis Tunisia \$2,542, Dunk the Druggist Fort Qu'Appelle Sask \$3,450, J A Edwards High Prairie Alta \$8,170, R Fabbri Lethbridge Alta \$4,331, Fort McMurray & District Health Services Fort McMurray Alta \$14,080, Fort Nelson Band Fort Nelson BC \$14,429, S A Freedman Hamilton Ont \$2,250, C R French & D B Ma Wetaskiwin Alta \$7,936, I Gadalla Cairo Egypt \$3,868, Gita-maax Band Hazelton BC \$13,126, Gitlakdamix of New Aiyansh Band Aiyansh BC \$12,996, Glen Vowell Band Council Hazelton BC \$6,802, Government of Canada—Public Service Commission Ottawa Ont \$9,425 and Veterans Affairs Winnipeg Man \$6,690, Grand Council Treaty No. 9 Timmins Ont \$9,075, D Greig Halifax NS \$2,181, Grenville Band Grenville BC \$11,887, Halait Band Chemainus BC \$2,139, M Hardy Powell River BC \$2,543, Hartley Bay Band Hartley Bay BC \$6,839, Health Sciences Centre Winnipeg Man \$14,416, R F Hiscoc Flin Flon Man \$2,423, J R Holmes North Battleford Sask \$6,970, Homalco Band Church House BC \$6,767, J Hopkinson Peking China \$3,389, M Ibey Kingston Ont \$5,822, Institut de Bio-Endocrinologie Montreal Que \$4,312, M Johnson Slave Lake Alta \$5,334, Iskut Band Council Iskut BC \$6,802, T A Kasper & Associates Edmonton Alta \$76,000, Kats Optical Athabasca Alta \$2,913, Kiaboose Band Administration Squirrel Cove BC \$3,841, Kincolith Band Kincolith BC \$12,856, Kitimat Band Kitimat BC \$14,189, Kitkatla Band Kitkatla BC \$12,040, Kitsegukla Band Hazelton BC \$2,954, Kitwancool Band Kitwanga BC \$6,317, Kitwanga Band Council Kitwanga BC \$13,518, Kwicksutaneuk Band Giford Island BC \$2,027, Kyuquot Band Administration Kyuquot BC \$3,267, Laboratoire D'Expertise Montreal Que \$11,160, La Clinique de Medecine Quebec Que \$6,622, Lake Babine Band Burns Lake BC \$13,512, Lake of the Woods District Hospital Kenora Ont \$2,177, A K S Lam Calgary Alta \$29,942, Lethbridge Municipal Hospital Lethbridge Alta \$2,960, Lillooet District Indian Council Lillooet BC \$17,060, P Lycett Simcoe Ont \$4,730, Lytton Indian Band Lytton BC \$21,572, D Mailhot Peking China \$3,495, Malcolm Clinic Leduc Alta \$17,510, Masset Band Council Masset BC \$20,220, McGill University Montreal Que \$19,995, P J McGuigan Calgary Alta \$3,027, McKellar General Hospital Thunder Bay Ont \$3,520, J C McQueen Edmonton Alta \$3,699, Medical Arts Clinic Edmonton Alta \$2,189, J A Melenchuck St Paul Alta \$2,090, H Meltzer Edmonton Alta \$17,499, G R Mezei Lethbridge Alta \$4,800, Moricetown Band Council Moricetown BC \$16,372, Mount Currie

Band Mount Currie BC \$3,820, Mowachaht Indian Band Gold River BC \$2,059, Musqueam Indian Band Vancouver BC \$3,932, Nanaimo Band Nanaimo BC \$18,349, Necoslie Band Council Fort St James BC \$9,431, Nimpkish Band Alert Bay BC \$18,172, Nitihaht Band Port Alberni BC \$7,945, Northern Light Optical Whitehorse YT \$11,531, Northern Health & Social Services High Level Alta \$26,305, L Northey Fort McMurray Alta \$8,250, Office Overload Edmonton Alta \$36,055, D A Olver & B R Sen Prince Albert Sask \$8,387, Optometrist Clinic Edmonton Alta \$2,686, Optical Prescription Company Edmonton Alta \$11,290, Osoyoos Indian Band Osoyoos BC \$2,009, C Palmer & A M Locatelli Lethbridge Alta \$11,720, J R Pellerin Prince Albert Sask \$2,475, Penelakut Band Kupar Island BC \$7,259, Penticton Band Administration Penticton BC \$2,065, Point Optical Company Limited Prince Albert Sask \$4,887, Port Simpson Band Port Simpson BC \$19,252, W Prince Newcastle NB \$2,851, Quatsino Band Quatsino BC \$3,766, Queen Mary Radiologists Montreal Que \$21,021, G Richman Spruce Grove Alta \$2,000, W O Spitzer Montreal Que \$9,977, Rideauwood Institute Ottawa Ont \$25,000, J Riordan Fisher River Man \$2,419, Saanich Peninsula Tribal Council Saanich BC \$18,852, Sandy Bay Band Marius Man \$5,101, Saskatchewan Hearing Aid Plan Saskatoon Sask \$3,036, Scotia Optical Winnipeg Man \$2,601, Seabird Island Band Agassiz BC \$4,568, Sechelt Indian Band Sechelt BC \$11,190, R T Sevan Edmonton Alta \$2,915, E Shaba Dar-Es-Salaam Tanzania \$6,355, Sheshat Band Port Alberni BC \$6,538, T H Siwak & E J Fitzgerald Edmonton Alta \$108,087, Skidegate Band Skidegate BC \$14,655, Sliammon Band Sliammon BC \$6,445, O Soloway Winnipeg Man \$3,368, Squamish Indian Band Squamish BC \$6,087, Stewart N King Limited Winnipeg Man \$28,297, St John's Priory Yellowknife NWT \$13,380, St Mary's Band Cranbrook BC \$6,387, Stanton Yellowknife Hospital Yellowknife NWT \$16,763, Stoney Creek Band Vanderhoof BC \$9,497, Sudbury General Hospital Sudbury Ont \$3,520, Tahltan Band Telegraph Creek BC \$5,921, Takla Lake Band Takla Landing BC \$4,088, A W Tataray Canora Sask \$5,105, The Pas Indian Reserve The Pas Man \$5,101, Thompson General Hospital Thompson Man \$3,997, Transair Winnipeg Man \$6,246, Tsawitaneuk Band Kingcome Inlet BC \$3,482, University Hospital London Ont \$5,327, University of Alberta Hospital Edmonton Alta \$32,739, Upjohn Limited Health Care Services Vancouver BC \$5,805, Victorian Order of Nurses Regina Sask \$8,410, and Winnipeg Man \$4,674, Van Ast St John's Nfld \$5,563, Westbank Indian Band Westbank BC \$2,065, Winnipeg Clinic Winnipeg Man \$2,602, J Wishart West Vancouver BC \$3,573, J Woodside Willowdale Ont \$2,012, J Zahr Halifax NS \$2,058.

Purchased Services—Laboratories and Radiology \$445,959—Associated Radiologists Edmonton Alta \$16,036, Bio Test Laboratories Ottawa Ont \$12,278, Centre Hospitalier Laurentien Ste Agathe des Monts Que \$3,330, A M Edwards Edmonton Alta \$3,837, Government of Canada—Canadian Government Photo Center Ottawa Ont \$7,130 and Environment Vancouver BC \$8,567, Health Sciences Center Winnipeg Man \$6,896, R C Episcopal Corporation Chesterfield Inlet NWT \$6,222, University of Alberta Edmonton Alta \$55,567 and Manitoba Winnipeg Man \$29,509, Woods Laboratory Ltd Vancouver BC \$12,966.

Security Services \$136,349—Base Fort Patrol Calgary Alta \$5,980, Douglas T Cameron Construction Limited Moose Factory Ont \$105,386, Moose Factory Fire Protection and Road Committee Moose Factory Ont \$2,500, Western Investigation Whitehorse YT \$3,522.

Training and Educational Services \$507,986—Government of Canada—Public Service Commission Ottawa Ont \$52,501, Humber College of Applied Arts and Technology Rexdale Ont \$7,113, Prairie Christian Training Fort Qu'Appelle Sask \$4,556, Saskatchewan Indian Community College Saskatoon Sask \$5,572, University of: Alberta Edmonton Alta \$87,755; Manitoba Winnipeg Man \$101,695; Michigan Ann Arbor Mich USA \$2,109; Montreal

NATIONAL HEALTH AND WELFARE—Continued

Montreal Que \$3,070; Toronto Toronto Ont \$3,256, Tulane New Orleans La USA \$3,289 and Western Ontario London Ont \$96,640.

Welfare Services \$13,891—Province of Manitoba Winnipeg Man \$12,372.

Other Types of Services \$71,614.

HEALTH PROTECTION PROGRAM

Accounting Services \$159,600—Government of Canada—Supply and Services Ottawa Ont \$159,600.

Data Processing Services \$621,201—Alphatext Systems Ltd Ottawa Ont \$3,455, Com Share Ltd Rexdale Ont \$106,613, Comstat Consulting Services Ottawa Ont \$8,700, Elliot Research Corporation Toronto Ont \$6,216, Government of Canada—Energy Mines and Resources Ottawa Ont \$7,406; Statistics Canada Ottawa Ont \$83,565 and Supply and Services Ottawa Ont \$7,862, International Business Machines Ltd Ottawa Ont \$7,918, Nanotec Ltd Almonte Ont \$7,288, Ottawa Key punch Services Ottawa Ont \$11,750, Quasar Systems Ltd Ottawa Ont \$9,235, System Dimensions Ltd Ottawa Ont \$358,195.

Educational Training Services \$119,155—Berlitz School of Languages Ottawa Ont \$2,183, Centre for Professional Advancement East Brunswick NJ USA \$2,361, Government of Canada—Public Service Commission Ottawa Ont \$52,012, Hewlett Packard Ltd Ottawa Ont \$3,160, Professional Development Institute Ltd Ottawa Ont \$3,820, Waterloo Management Education Centre Waterloo Ont \$4,265.

Exhibition and Display Charges \$37,649—Government of Canada—Supply and Services Ottawa Ont \$21,691, Publi-Media Incorporated Montreal Que \$3,000, Strategium Media Incorporated Toronto Ont \$5,800.

Hospitality Services \$11,076—Chateau Laurier Hotel Ottawa Ont \$3,099, Government of Canada—Public Works Ottawa Ont \$2,836, Lorne Murphy Foods Ltd Ottawa Ont \$2,868.

Interpreting and Translation Services \$7,364—Trans Canada Simultaneous Interpretation Service Ltd Ottawa Ont \$4,650.

Laundry and Dry Cleaning Services \$22,794—Canadian Linen Supply Toronto Ont \$4,009, Capital Commercial Laundry Vanier Ont \$8,211, Nelsons Linen and Industrial Supply Vancouver BC \$2,186.

Legal Services \$4,529,773—R M Akerman Truro NS \$4,228, C A Anderson Vancouver BC \$75,736, Andrews Taylor and Company Kamloops BC \$36,158, A Bachand Cowansville Que \$6,265, J G Badovinac Port Alberni BC \$9,317, J D Baker Chilliwack BC \$47,308, M C W Barlow Trail BC \$3,374, R N Bates Burlington Ont \$29,763, T A H Beattie Georgetown Ont \$8,717, J Becu Compté Gaspe Que \$3,444, A E Besse Collingwood Ont \$4,200, L A Best Cranbrook BC \$15,461, W G Bingham Orillia Ont \$2,298, R P Boissonneault Kirkland Lake Ont \$6,858, G R Boivin Hearst Ont \$7,881, M G Bolan North Bay Ont \$6,962, G H Bouchard Dolbeau Que \$2,817, M Bouchard Haute Ville Que \$79,824, J Bowerman Alliston Ont \$4,673, W W Bradley Fort Frances Ont \$7,265, C Brassard La Malbaie Que \$5,455, E R Brecknell Salmon Arm BC \$33,589, R H Brooks St Catharines Ont \$26,541, R T C Bryson Kitchener Ont \$4,339, B J Buan North Vancouver B C \$4,334, W J Burchill Newcastle NB \$5,856, J D Burgar Barrie Ont \$31,751, Busters Vancouver BC \$5,557, J G F Butler Thorold Ont \$5,291, Calder and Calder Woodstock Ont \$4,520, Calder Calder and Hawkesworth Woodstock Ont \$3,022, G D Cameron Blind River Ont \$15,858, Campbell Gilbert Mathieu McCombe and Hrynivk Peace River Alta \$13,868, F R Caputo Sault Ste Marie Ont \$14,697, A Carrier Baie Comeau Que \$26,352, J M Carrier La

Tuque Que \$3,693, G Carson Melfort Sask \$4,154, I B Carson Prince Albert Sask \$9,736, Chertkow Thomas Walley and Berg Kamloops BC \$15,794, D H Christie Amherst NS \$2,436, Church and Church Orangeville Ont \$9,932, D L Clancy Dawson Creek BC \$7,641, Clancy Valair and Company Dawson Creek BC \$7,524, G J Clark Calgary Alta \$61,189, R N Clarke Orillia Ont \$6,935, L L Clements Liverpool NS \$10,891, Clendening and Company Prince Rupert BC \$11,178, N Cliche Val d'Or Que \$4,808, E J Conroy Sudbury Ont \$2,029, J D Cooper Moose Jaw Sask \$20,313, M Constant St Hyacinthe Que \$7,659, P Corriveau Baie Comeau Que \$2,057, P Corriveau et J Nadeau Baie Comeau Que \$4,930, D G Cottenden Bridgetown NS \$7,303, J Coutu Rouyn Que \$5,198, A C Croll Nanaimo BC \$14,694, R J Cusson Hawkesbury Ont \$15,060, L H Cyr Moncton NB \$17,091, Davidson and Company Vernon BC \$16,340, Davis and Company Vancouver BC \$2,175, Dean Gordon and Byck Haileybury Ont \$5,866, H R Depow Woodstock NB \$3,731, P Deschesnes Shawinigan Que \$10,465, G Desjardins Haute Ville Que \$20,913, R A Deveau Meteghan NS \$2,679, R G Dickson Calgary Alta \$14,761, N D Dixon Smiths Falls Ont \$2,317, H Doig Burnaby BC \$50,171, W I Donald White Rock BC \$4,368, J M Donohue Sarnia Ont \$28,769, J E Drapeau Moncton NB \$23,679, N H Duchesne Drummondville Que \$6,773, M Dufour La Malbaie Que \$14,468, Evans Bragando Sullivan and Levesque Timmins Ont \$23,307, D A Farr Walkerton Ont \$6,817, R G Ferguson Midland Ont \$7,306, H Fielding Red Deer Alta \$17,271, T K Fisher New Westminster BC \$2,039, C D Fitzgibbon Port Hope Ont \$18,331, J E Fitzpatrick Peterborough Ont \$45,839, R P Foisy St Paul Alta \$2,383, Forget Rochon Prévost et Auclair St Jerome Que \$67,846, A Forget St Jerome Que \$31,192, J M Fortin Sherbrooke Que \$26,984, Fradette Bergeron Cain Prevost Lamarre Casgrain et Wells Chicoutimi Que \$28,708, Gagnon Bazinet et Quenneville Joliette Que \$11,150, M Gagnon LaSarre Que \$5,384, M Gagnon Matane Que \$3,422, G Gauthier Sorel Que \$20,377, H B Geddes Windsor Ont \$47,362, Gendreau Pelletier Gendreau et Roy Rimouski Que \$18,289, J A Ghiz Charlotteville PEI \$8,528, C D Gibson Burlington Ont \$24,463, J L Gignac Midland Ont \$2,342, N Gilbert Roberval Que \$6,818, B Glass Lindsay Ont \$20,337, Global Trans and Inter Service Toronto Ont \$2,965, A D Gold Toronto Ont \$7,707, P A Gordon Thunder Bay Ont \$14,925, W R Gordon Bradford Ont \$10,589, Gould and Clendening Prince Rupert BC \$4,328, Government of Canada—Justice Ottawa Ont \$124,941; Royal Canadian Mounted Police—"C" Division Montreal Que \$27,930; "F" Division Regina Sask \$2,097; "H" Division Halifax NS \$5,889; "K" Division Edmonton Alta \$2,727 and "O" Division Toronto Ont \$7,022, W H Green Parry Sound Ont \$2,989, L Guertin Rouyn Que \$2,811, E J Gunn Regina Sask \$2,903, S E Halyk Saskatoon Sask \$21,432, Hamilton Wentworth Regional Police Hamilton Ont \$2,190, J G Hardwick Kelowna BC \$31,592, H R Hart Brockville Ont \$4,896, R Harvey Alma Que \$9,424, G D Hill Estevan Sask \$5,598, J T Hogan Kingston Ont \$16,889, Hope Heinrich and Hansen Prince George BC \$70,949, Horeck Beckett and Whitehead Sudbury Ont \$34,834, R Huneault Sudbury Ont \$4,133, K J Husband New Westminster BC \$127,459, R W Jacobs Surrey BC \$5,718, R A Jacobson Lethbridge Alta \$6,736, J C M James Toronto Ont \$3,698, W W Johnson St Thomas Ont \$10,025, R Jolicoeur St Georges de Beauce Que \$21,181, L Jolin Waterloo Que \$17,633, Jones Emery and Carpra Victoria BC \$84,770, I Kay Grande Prairie Alta \$20,858, J P Kennedy Bridgewater NS \$19,002, J D Koch Regina Sask \$22,982, K Koltammer Edmonton Alta \$5,709, D K Krueger Swift Current Sask \$10,356, P J Kuker Windsor Ont \$2,175, S Kyba Yorkton Sask \$9,796, A T Lacavera Welland Ont \$4,774, G Lacoursiere Trois Rivières Que \$44,611, R Lafontaine Sallabery de Valleyfield Que \$10,470, G Laforest Riviere du Loup Que \$24,749, J L Lagasse St Paul Alta \$3,416, T J Lally Belleville Ont \$8,582, J R Landry New Carlisle Que \$7,092, W B Lane Picton Ont \$2,410, J E Lane Kitchener Ont \$73,693, P W Lang Kitchener Ont \$22,995, C H Larson Kelowna BC \$2,431, W R Lawrence Windsor NS \$4,227, A J LeBlanc Port Hawkesbury NS \$2,818, A A LeBouthillier Caraque NB \$2,491, J C Lee Chilliwack BC \$36,607, C Lefebvre Maniwaki Que \$2,210, R

NATIONAL HEALTH AND WELFARE—Continued

Lefebvre Thetford Mines Que \$2,780, R Léger Caraquet NB \$3,467, M J Lewis Hamilton Ont \$35,504, Lewis Day Sparkes Cook and Sheppard St John's Nfld \$135,842, E R Lovelink Newcastle Ont \$8,195, R R Low Burns Lake BC \$4,556, A A MacBain Niagara Falls Ont \$19,399, E P MacCallum Barrhead Alta \$2,701, A I MacDonald Duncan BC \$2,555, G B MacDonald Summerside PEI \$7,789, MacDonald and Ormiston Kenora Ont \$5,336, H J MacDonnell New Glasgow NS \$8,481, CF Mackewn London Ont \$10,396, Maclean Wiedemann Rombough and Pitcher Medicine Hat Alta \$6,962, D B MacNamara Calgary Alta \$5,459, F R MacNaughton Wetaskiwin Alta \$5,459, F R MacNaughton Wetaskiwin Alta \$4,708, R D Maher North Battleford Sask \$17,236, Majic Pattel and Leffler Fernie BC \$3,209, J B D Malone Fredericton NB \$30,168, D Maloney Toronto Ont \$4,941, Maloney's Entreprises St John's Nfld \$2,541, Maranger Edmonstone and Thomas Sudbury Ont \$39,243, L Maraskas Belleville Ont \$12,358, F Marrocco Toronto Ont \$7,707, Martin Easton Woolridge and Poole Corner Brook Nfld \$33,097, B Matheson St Catharines Ont \$5,119, W R Matheson Regina Sask \$44,923, C Matthews Grand Falls Nfld \$3,728, B Matwichuk Kapuskasing Ont \$18,672, C E McCarthy Hagersville Ont \$4,198, J F McCartney Thunder Bay Ont \$17,543, D B McChesney Newmarket Ont \$14,741, R G McCuaig London Ont \$14,373, McInnis and MacEwen Morrisburg Ont \$7,669, Metropolitan Toronto Police Department Toronto Ont \$3,743, Michaud LeBlanc Robichaud and Deschenes Boutouche Kent NB \$6,353, J M Michaud Edmundston NB \$3,028, R B Miller Fort Erie Ont \$5,047, C R Millette Pembroke Ont \$15,765, J N G Mitchell Whitecourt Alta \$2,910, A Morin Chicoutimi Que \$3,925, G M Morrison Lethbridge Alta \$21,208, P J Mousseau Edmonton Alta \$6,054, W G Muir Campbell River BC \$3,937, R J Murphy Oshawa Ont \$71,470, S A Murphy Charlottetown PEI \$5,611, T Nemetz Richmond BC \$3,393, K W Noble Regina Sask \$6,878, D R O'Connor London Ont \$3,719, J H Odishaw Edmonton Alta \$3,745, Official Court Reporters Kamloops BC \$2,378, W T Oppal Vancouver BC \$14,038, G Ouellet Chibougamou Que \$2,788, C M Ozirny Melville Sask \$5,795, L Paquin Montmagny Que \$11,580, A G Park Calgary Alta \$41,486, Pearlman and Lindholm Victoria BC \$22,541, C M V Pensa London Ont \$10,895, P W Perras Oakville Ont \$74,337, G Pettigrew Sept Iles Que \$59,508, R Pidgeon Gaspe Que \$5,598, I C Pink Yarmouth NS \$3,631, T A Platana Dryden Ont \$6,503, J Pothier St Hyacinthe Que \$9,882, J L Provencier Victoriaville Que \$9,938, Purnell and Brieu Sussex NB \$11,213, The Provincial Treasurer Calgary Alta \$15,665, Ratelle Ratelle and Sylvestre Joliette Que \$7,550, P L Raymond Exeter Ont \$5,877, Real Moto Inc Lachine Que \$2,046, Rice and Angers Edmonston NB \$9,012, P Rivard North Bay Ont \$11,779, M Robertson Burns Lake BC \$3,298, R MacLeod Rogers Digby NS \$2,179, G Rombough Medicine Hat Alta \$2,098, K F Ross Chatham Ont \$21,470, P Routhier Haute Ville Que \$2,713, G Roy St Jean Que \$11,707, J M Roy Mont Laurier Que \$6,291, M J Ruan North Sydney NS \$7,460, P V Rudden Cornwall Ont \$4,792, R W Rutherford Penticton BC \$39,038, M J Ryan North Sydney NS \$3,402, R E Salhany Owen Sound Ont \$21,007, E D Scarlett Langley BC \$21,023, R Schachter Montreal Que \$3,473, A Schwartz Grand Falls Nfld \$9,978, J E Scullin St Stephen NB \$6,487, P Scheult St Stephen NB \$2,539, S J Shabbits Nanaimo BC \$10,406, Sheppard Sheppard MacIntosh and Harlow Simcoe Ont \$5,275, Shkuratoff Peane Quinn and Murray Quesnel BC \$6,165, A Shkuratoff Quesnel BC \$2,168, W G Sirman Nanapee Ont \$5,894, J R Skinner Stratford Ont \$7,086, D C Smith Guelph Ont \$18,415, M F Smith Penticton BC \$44,337, D L Sperry Trail BC \$19,898, S D Stirling Courtney BC \$5,646, Swancar Compton and Shewchuk Kenora Ont \$2,940, G G Swezey Grand Falls Nfld \$16,298, Swinton and Company Vancouver BC \$31,910, A Sylvestre Berthierville Que \$7,019, Taylor MacLellan and Cochrane Kentville NS \$13,383, J D Taylor Nanaimo BC \$15,542, J J Talstra Terrace BC \$11,992, D J Tessaro Hamilton Ont \$2,950, P M Thompson Campbell River BC \$26,301, R M Thompson Brantford Ont \$13,905, J J Threlfall Burnaby BC \$47,658, S M Tick Hamilton Ont \$24,244, D J Tilley Edmonton Alta \$3,749, R J Tingley

Campbellton NB \$10,963, R M Tobin Prescott Ont \$7,593, L W Topham West Vancouver BC \$5,815, R G Treleavan Nipawin Sask \$3,903, G Tremblay Cte Matane Que \$3,590, P T Tremblay Bathurst NB \$6,512, J J Turcotte Jonquiere (Sec Kenogami) Que \$23,502, A Turgeon Lac Megantic Que \$5,711, C H Vaillancourt Sault Ste Marie Ont \$21,890, D C Valair Dawson Creek BC \$17,845, Vanderburgh Scott and D'Arcy Williams Lake BC \$11,699, V L Vanderlust Collingwood Ont \$3,573, H L Van Wyck Owen Sound Ont \$2,009, D L Varey Kitchener Ont \$3,375, R Veilleux Sherbrooke Que \$2,093, J Viens Amos Que \$18,473, C C Virtue Lethbridge Alta \$6,174, R P Wacowich Edmonton Alta \$12,223, A W Watchorn New Westminster BC \$2,935, Williams Davie and Company Duncan BC \$10,854, J E Wilson Perth Ont \$5,415, T Wood Bracebridge Ont \$7,362, G J Young Tracadie NB \$13,307, W Zimmerman Hamilton Ont \$21,085.

Management Consultants and Contract Research \$664,168—ARA Consultants Montreal Que \$36,000, Dr G Barnes Winnipeg Man \$14,663, L H Bowen Toronto Ont \$2,900, J A Burdick Sanford Man \$7,500, J Burgess Ottawa Ont \$2,600, M B Bush Ottawa Ont \$3,750, Canadian Council on Smoking and Health Ottawa Ont \$12,565, Canadian Diabetic Association Toronto Ont \$18,000, Canadian Facts Ottawa Ont \$23,875, G Carroll Ottawa Ont \$6,567, Dr R Cole Ottawa Ont \$6,378, J Conrad Halifax NS \$4,480, R Cooperstock Toronto Ont \$4,250, J Coutts Sillery Que \$2,880, P Crockery Ottawa Ont \$3,300, Dr A Demirjian Montreal Que \$23,000, H Deschenes Waterloo Ont \$10,328, D Drader Ashton Ont \$2,000, Epidemiologic Research Association New York City NY USA \$12,800, P Freid Ottawa Ont \$4,900, S G Gilbert Ottawa Ont \$11,100, M Green Toronto Ont \$6,075, S Gummer Ottawa Ont \$8,000, M A Harris Ottawa Ont \$8,540, Dr M G Holliday Ottawa Ont \$5,260, L Hudson Ottawa Ont \$3,000, G Kassakhian Ottawa Ont \$8,840, F Kazdan Willowdale Ont \$12,140, R Kengis Brampton Ont \$9,934, T Kulperger Ottawa Ont \$2,320, F Landry Ottawa Ont \$3,280, K Lazon Aylmer Que \$6,750, L Leung Montreal Que \$4,500, J Liambias Ottawa Ont \$6,700, P Loshak Ottawa Ont \$7,869, L Lozo Toronto Ont \$9,706, B Naegell Toronto Ont \$3,300, Policy Research Incorporated Baltimore Md USA \$18,692, J Pool Ottawa Ont \$21,800, M Popov Niagara Falls Ont \$11,054, Price Waterhouse Associates Ottawa Ont \$10,000, J Rae Ottawa Ont \$26,620, Dr S Raeman Ottawa Ont \$3,000, A Randall Ottawa Ont \$3,200, J R Rannie Ottawa Ont \$5,229, Dr D Riedel Ottawa Ont \$24,000, V Schoenrank Jackson's Point Ont \$10,858, D Schofield Ottawa Ont \$4,800, R Solomon London Ont \$9,000, M Stern Winnipeg Man \$2,250, L Sweetman North Bay Ont \$11,281, Tempotech Engineering Services Ottawa Ont \$15,000, J Thornton Vancouver BC \$3,600, L Thurston Bala Ont \$12,001, M Tochti Ottawa Ont \$3,000, O Townsend Ottawa Ont \$11,132, Traffic Injury Research Foundation of Canada Ottawa Ont \$14,765, University of: Calgary Calgary Alta \$2,460 and Waterloo Waterloo Ont \$14,820, B Unroe Halifax NS \$4,400, E Vallee Montreal Que \$13,958, Dr G Vandrich Ottawa Ont \$5,300, Dr C Van Netten Ruskin BC \$5,000, Dr R Von Borsto Edmonton Alta \$3,000, R L Walkers and Partners Ottawa Ont \$8,189, K Weiss Ottawa Ont \$2,400, G Wells Liverpool NS \$2,500.

Motion Picture Production and Distribution \$62,351—Government of Canada—National Film Board Montreal Que \$41,363, G Sainte Marie and Associates Montreal Que \$20,000.

Photography Services \$30,323—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,655; National Film Board Montreal Que \$7,837; National Health and Welfare Ottawa Ont \$6,281 and Public Archives Ottawa Ont \$2,412, Publi Media Incorporated Montreal Que \$6,074.

Scientific Services \$1,189,970—Alcoholic Commission of Saskatchewan Regina Sask \$8,342, Bio Breeding Ottawa Ont \$2,308, Bio Research Laboratories Montreal Que \$47,629, Bio Systems Environment Consultants Guelph Ont \$5,326, Dr I T Borda London Ont

NATIONAL HEALTH AND WELFARE—Continued

\$10,000 Bow Valley Holdings Guelph Ont \$74,504, Canadian Gallop Poll Toronto Ont \$10,000, Canadian Inter-Mark Ltd Toronto Ont \$24,500, Canadian Public Health Association Ottawa Ont \$56,925, Canadian Red Cross Ottawa Ont \$29,812, Centre for Policy Research New York City NY USA \$4,750, CO287439 Ontario Ltd Almonte Ont \$18,000, Compucraft Systems Ltd Ottawa Ont \$5,000, Coopers and Lybrand Quebec Que \$3,623, Dearborn Chemical Company Mississauga Ont \$14,868, Distress Centre and Drug Information Centre Calgary Alta \$3,500, I W French and Associates Ltd Toronto Ont \$12,211, Government of Canada—Fisheries and Environment Hull Que \$111,785, National Research Council Ottawa Ont \$12,147 and Science Council of Canada Ottawa Ont \$8,424, Health Sciences Centre Winnipeg Man \$4,000, Human Services Research and Consulting Ltd Calgary Alta \$19,000, Info Results Ltd Toronto Ont \$4,000, Integrated Health Services Associates Ottawa Ont \$4,000, International Environmental Consultants Ltd Islington Ont \$6,540, Interscience Research Burnaby BC \$3,000, J C B Social Research Incorporated Ottawa Ont \$3,000, M D S Laboratory Rexdale Ont \$21,047, Montreal General Hospital Montreal Que \$16,248, Ontario Research Foundation Mississauga Ont \$206,103, Paskovich Associates Ltd Ottawa Ont \$8,900, Price Waterhouse Associates Ottawa Ont \$7,119, Dr H Starkey Montreal Que \$6,000, University of: Acadia Wolfville NS \$36,000; Alberta Edmonton Alta \$4,000; British Columbia Vancouver BC \$46,500; Carleton Ottawa Ont \$23,000; Guelph Guelph Ont \$3,360; Lethbridge Lethbridge Alta \$6,000; Manitoba Winnipeg Man \$2,800; McGill Montreal Que \$31,000; Memorial St John's Nfld \$10,000; Montreal Montreal Que \$50,038; Ottawa Ottawa Ont \$10,000; Regina Regina Sask \$2,128; Toronto Toronto Ont \$33,175; Waterloo Waterloo Ont \$3,200 and York Downsview Ont \$5,000, Vancouver General Hospital Vancouver BC \$5,000, Victorian Order of Nurses Ottawa Ont \$72,482.

Secretarial and Office Services \$654,495—Barbara's Office Personnel Ottawa Ont \$28,604, Business Aid Ottawa Ont \$9,694, H V Chapman and Associates Toronto Ont \$20,732, Dot Personnel Services Toronto Ont \$9,775, Gibson Girl Toronto Ont \$6,406, Government of Newfoundland and Labrador St John's Nfld \$2,212, Harrington Personnel Ottawa Ont \$249,854, Industrial Overload Ottawa Ont \$5,875, MacDonald and Brisson Temporary Personnel Services Ltd Ottawa Ont \$4,795, Miss Stacey Temporary Office Services Ottawa Ont \$2,720, Murphy and Morrow Ottawa Ont \$2,385, Office Overload Ottawa Ont \$25,678 and Toronto Ont \$5,053, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$30,924, Personnel Pool Ottawa Ont \$128,682, Province of Manitoba Winnipeg Man \$2,250, Technical Overload Ottawa Ont \$2,284, The 500 Ottawa Ont \$108,970, Victor Temporaries Cambridge Ont \$6,093.

Security Services \$402,484—British Columbia Corps of Commissioners Vancouver BC \$26,967, Canadian Corps of Commissioners Montreal Que \$37,891 and Ottawa Ont \$210,725, General Protection Company Ltd Ottawa Ont \$39,430, Universal Investigation Service Ltd Ottawa Ont \$84,463.

Storage and Warehousing Services \$2,590.

Other Types of Services \$23,102—Cambridge Instrument Company Ltd Scarborough Ont \$2,900, R J Cunningham Plastics Registered Ottawa Ont \$5,200, Frank and Sons Ltd Ottawa Ont \$3,000, Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$3,544, Varian Associates of Canada Ltd Georgetown Ont \$5,500.

FITNESS & AMATEUR SPORT PROGRAM

Accounting Services \$80,980—Government of Canada—Supply and Services Ottawa Ont \$80,580.

Advisory Services \$5,988—Dr Claude Bertrand Montreal Que \$5,988.

Consultant Services \$590,950—Action BC Vancouver BC \$5,000, Eric Atkinson St Foy Que \$3,643, Balmer Crapo & Associates Waterloo Ont \$7,161, Berger and Associates Montreal Que \$76,862, Mary Jane Bowie Ottawa Ont \$4,000, Jane Brisebois Ottawa Ont \$10,920, Canadian National Exhibition Toronto Ont \$4,058, Chris Brown Ottawa Ont \$4,750, Comstat Consulting Ottawa Ont \$14,665, Richard Dean Ottawa Ont \$6,571, Alex Dedam Amherst NS \$11,700, Paul Dupre Wilsons Corners Que \$9,301, R W Elliot Ottawa Ont \$3,292, Frazer and Otton Ottawa Ont \$17,850, Bill Hatanaka Ottawa Ont \$2,958, Harry Jerome Vancouver BC \$5,550, Chris Lang and Associates Toronto Ont \$3,600, J R Langlois Ottawa Ont \$2,756, Tim Lawless Ottawa Ont \$3,350, Pat MacAdam Ottawa Ont \$3,200, Karen Madden Ottawa Ont \$12,900, Dr Greg McKelvey Ottawa Ont \$6,000, National Sport and Recreation Centre Inc Vanier Ont \$130,003, Donna Preece Toronto Ont \$2,200, Promacon Marketing Consultants Mississauga Ont \$2,500, Publi Media Inc Montreal Que \$2,800, Dan Pugliese and Associates Ottawa Ont \$18,000, Quasar Systems Ltd Ottawa \$11,285, Johnathan Reid Toronto Ont \$5,000, Bruce Robertson Ottawa Ont \$4,600, Tony Santucci Ottawa Ont \$7,696, Cathy Stevaluk Calgary Alta \$2,720, Matthew Teitelbaum Toronto Ont \$6,650, Wilf Trudeau Ottawa Ont \$6,500, Robert Weile Toronto Ont \$2,150, Gordon Sid Young Whistler BC \$14,954.

Data Processing Service \$43,796—Data Line Systems Ltd Toronto Ont \$39,815, Systems Dimensions Ltd Ottawa Ont \$2,600.

Education and Information Services \$120,348—Bob Burch Montreal Que \$2,800, Government of Canada—National Film Board Ottawa Ont \$82,516, National Sport and Recreation Centre Inc Vanier Ont \$34,273.

Educational Training Services \$8,594—Government of Canada—Public Service Commission Ottawa Ont \$5,694.

Exhibition and Display Services \$22,598—All About Us Ottawa Ont \$21,174.

Hospitality Services \$47,413—Government of Canada—External Affairs Ottawa Ont \$3,393, V S Services Ltd Toronto Ont \$16,676.

Management Consultants and Contract Research \$58,062—Government of Canada—Statistics Canada Ottawa Ont \$27,306 and Supply and Services Ottawa Ont \$30,756.

Photography Services \$2,135.

Protection Services \$4,502—Metropolitan Investigation and Security (Canada) Ltd Winnipeg Man \$2,864.

Secretarial Services \$225,729—Office Overload Ottawa Ont \$2,296, Personnel Pool Ottawa Ont \$103,149, Victor Temporaries Cambridge Ont \$111,328.

Translation Services \$16,652—Government of Canada—Secretary of State Ottawa Ont \$5,551, International Simultaneous Translation Montreal Que \$7,250, National Sport and Recreation Centre Inc Vanier Ont \$2,421.

Other Types of Services \$4,539.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

Accounting Services \$694,011—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$682,170, R Darrell Ottawa Ont \$2,905, H J Richard Dollard des Ormeau Que \$3,634.

Advisory Services \$185,336—R Banta Ottawa Ont \$6,930, D F Biggs Edmonton Alta \$2,000, L Bosner Ottawa Ont \$16,660, Canadian Home & School & Parent-Teacher Federation Toronto Ont \$8,396,

NATIONAL HEALTH AND WELFARE—Continued

Canadian Association of the Deaf Richmond Hill Ont \$11,478, G Clarkson Toronto Ont \$3,766, A Elliuk Ottawa Ont \$9,750, K Hall Halifax NS \$17,756, C MacDonald Halifax NS \$17,082, J MacDonald Ottawa Ont \$4,072, E McDowell Ottawa Ont \$4,905, M McLean Ottawa Ont \$18,580, R Penner Winnipeg Man \$2,335, Simon Fraser University Burnaby BC \$6,045, D Toten Halifax NS \$17,584, R Weiler & Associates Ottawa Ont \$7,590, J Williams Ottawa Ont \$2,550, Z Vigod Ottawa Ont \$6,790.

Consultant Services \$192,676—Abt Associates Ottawa Ont \$39,942, T Blake Ottawa Ont \$10,275, R A Blunt Thornhill Ont \$3,400, R Gosselin Hull Que \$3,000, G Hart Toronto Ont \$4,914, P A Harwood Ottawa Ont \$4,480, D Knierim Victoria BC \$3,080, M Kurz Stanford Calif USA \$15,630, Mathematica Princeton NJ USA \$22,913, L McIntyre Ottawa Ont \$7,369, Mobius Software Ltd Ottawa Ont \$12,227, V Moodyrey Winnipeg Man \$3,325, Peat Marwick and Partners Ottawa Ont \$21,894, E Shapiro Winnipeg Man \$5,000, S Sutherland Halifax NS \$22,495.

Data Processing Services \$2,942,934—Dataline Systems Ltd Toronto Ont \$450,397, Government of Canada—Canada Pension Plan Ottawa Ont \$3,771; Energy, Mines and Resources Ottawa Ont \$3,566; National Revenue Ottawa Ont \$20,364 and Supply and Services Ottawa Ont \$2,216,972, Informetrica Ltd Ottawa Ont \$5,434, I P Sharp Associates Ltd Toronto Ont \$10,972, S D L Ottawa Ont \$238,382.

Educational Training Services \$197,111—Donald L MacRae-Speech Communication Associates Agincourt Ont \$2,700, Government of Canada—Public Service Commission Ottawa Ont \$141,033, Professional Development Institute Ottawa Ont \$2,425, H Sackville Ottawa Ont \$4,868, G Pirie Halifax NS \$3,483.

Laundry, Drycleaning and Related Services \$2,186.

Management Consulting Services \$93,034—D McClure Ottawa Ont \$6,200, EAC Amy & Sons Ottawa Ont \$2,160, Government of Canada—Supply and Services Ottawa Ont \$82,501.

Medical Fees, Specialists and Consultants \$52,735—E Acres Ottawa Ont \$7,140, O Hoffman Ottawa Ont \$11,620, F C Pace Ottawa Ont \$6,510, H D Rosenberg Ottawa Ont \$5,880, M G Southern-Hott Herrison Ottawa Ont \$7,560, J H Wiebe Ottawa Ont \$12,740.

Membership Fees \$76,247—Informetrica Ltd Ottawa Ont \$20,000, International Social Security Organization Geneva Switzerland \$56,128.

Microfilming Services \$52,332—Government of Canada—Supply and Services Ottawa Ont \$52,332.

Motion Pictures Production and Distribution \$116,667—Association Films Toronto Ont \$2,565, Government of Canada—National Film Board Ottawa Ont \$105,572, Media Productions Burlington Ont \$3,402, Viking Films Ltd Markham Ont \$4,200.

Photographic Services excluding Motion Pictures \$122,463—Adimec Inc Montreal Que \$4,808, Arranel Studios Ltd Smiths Falls Ont \$3,000, Government of Canada—National Film Board Ottawa Ont \$86,559, International Tele-Film Enterprises Toronto Ont \$8,320, Ortho Pharmaceutical Don Mills Ont \$3,807, Production de L'Optique Montreal Que \$2,420.

Physicians and Surgeons, Fee for Service \$253,153—Workmen's Compensation Board Toronto Ont \$15,135.

Protection Services \$85,821—Canadian Corps of Commissioners Quebec Que \$54,866, and Toronto Ont \$30,955.

Secretarial and Office Services \$304,157—Action Personnel Ottawa Ont \$13,501, Barbara's Office Personnel Ottawa Ont \$33,765,

Business Aid Ottawa Ont \$11,988, DGS Group Ottawa Ont \$11,038, Girl Friday Ottawa Ont \$3,134, Harrington Personnel Ottawa Ont \$18,102, H L Chapman Ltd Ottawa Ont \$2,357, Kelly Girl Services of Canada Ltd Ottawa Ont \$4,271, Manpower Ottawa Ont \$5,473, McDonald and Brissson Ottawa Ont \$12,311, Miss 500 Ottawa Ont \$2,118, Miss Stacey Ottawa Ont \$9,072, Office Overload London Ont \$574; Mississauga Ont \$1,344; Oakville Ont \$239 and Ottawa Ont \$13,508, Ottawa-Hull Bilingual Ottawa Ont \$13,476, Personnel Pool Ottawa Ont \$71,359, Pollack Personnel Ottawa Ont \$3,922, The 500 Ottawa Ont \$18,010, Victor Temporaries Ottawa Ont \$15,863, Victor Temporaries Services Cambridge Ont \$23,086.

Services Rendered by District and Local Offices of the Canada Pension Plan \$225,000—Government of Canada—Canada Pension Plan Ottawa Ont \$225,000

Welfare Services \$10,245.

Other Types of Services \$57,367—Canadian Fact Ottawa Ont \$5,000, Canadian Trend Report Montreal Que \$10,000, C R O P Inc Montreal Que \$4,998, Data Key Systems Ottawa Ont \$3,005, Government of Canada—Statistics Canada Ottawa Ont \$9,962.

Medical Research Council

Consulting Services \$60,000—C Bird Kingston Ont \$2,500, H B Dinsdale Kingston Ont \$2,500, F Clarke Fraser Montreal Que \$2,500, J Inglis Kingston Ont \$2,500, Norman Kalant Montreal Que \$2,500, D S Layne Ottawa Ont \$4,000, Jacques LeLorier Montreal Que \$2,500, Claude R Marchand Montreal Que \$2,500, Anthony H Melcher Toronto Ont \$2,500, David M Robertson Kingston Ont \$2,500, Alan R Ronald Winnipeg Man \$2,500, Rose Sheinin Toronto Ont \$2,500, Duncan G Sinclair Kingston Ont \$2,500, John H Spencer Montreal Que \$2,500, Harold E Taylor Ottawa Ont \$2,500, Jean de Margerie Sherbrooke Que \$21,000.

Training and Educational Services \$8,480—Government of Canada—Public Service Commission/Bilingual Training Ottawa Ont \$8,480.

Security Services \$2,647—Canadian Corps of Commissioners Ottawa Ont \$2,647.

Other Types of Service \$27,988.

Status of Women

OFFICE OF THE CO-ORDINATOR

Travelling Expenses—Contracts \$3,819—Bluma Appel Ottawa Ont \$3,334.

Consultants' Contracts \$2,209—Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$2,064.

Personal Service Contracts \$27,911—E A C Amy & Sons Ltd Ottawa Ont \$15,450, M Carriere Ottawa Ont \$4,081, L Latremouille Ottawa Ont \$4,460, Sheila Zimmerman Ottawa Ont \$3,700.

Research Contracts \$48,395—Goldfarb Consultants Ltd Toronto Ont \$44,395, Lise Lavoie Ottawa Ont \$4,000.

Other Types of Services \$3,902.

ADVISORY COUNCIL

Personal Service Contracts \$48,921—International Simultaneous Translation Services Montreal Que \$3,819, Ruth Brown Winnipeg

NATIONAL HEALTH AND WELFARE—Concluded

Man \$9,000, Cynthia Steers Ottawa Ont \$8,500, Stella C Baudot Montreal Que \$2,050, Richard Weiler & Associates Ltd Ottawa Ont \$3,480, Rene Boudin Hull Que \$4,375, Marcelle Vanasse St Lambert Que \$4,500.

Research Contracts \$53,925—M A George Toronto Ont \$7,300, Mary Pearson Ottawa Ont \$3,000, Henri Major Pointe Gatineau Que \$2,235, Margaret Beattie Lennoxville Que \$2,000, Kathleen Jamieson Ottawa Ont \$14,000, Sheila Arnopoulos Montreal Que \$4,500, Thomas Whipple & Associates Willowdale Ont \$2,105, Alice C Courtney Toronto Ont \$2,897, Quantec Research Ltd Greensville Ont \$10,000, Murray G Bulger & Associates Toronto Ont \$2,350.

Other Types of Services \$5,774.

NATIONAL REVENUE**Customs and Excise**

Accounting Services \$126,229—Government of Canada—Supply and Services Ottawa Ont \$126,229.

Appraisal and Valuation of Property \$2,633—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$2,633.

Armoured Car Services \$7,626—Brinks Canada Limited Montreal Que \$7,102.

Artwork \$21,539—A P H Limited Ottawa Ont \$9,891, Government of Canada—Supply and Services Ottawa Ont \$4,121, Grant and David Tiegnier Limited Ottawa Ont \$4,222.

Awards to Informants \$4,125.

Communication and Telephone Answering Services \$16,021—Canada News Wire Montreal Que \$6,600, C Deschamps Services Limited Toronto Ont \$3,034.

Data Processing Services \$1,978,894—Canada Systems Group Limited Mississauga Ont \$4,330, Control Data Willowdale Ont \$2,500, Data Crown Willowdale Ont \$69,585, Epsilon Data System Ottawa Ont \$2,050, Government of Canada—National Revenue—Taxation Ottawa Ont \$1,414,874; Public Archives Ottawa Ont \$3,389; Public Service Commission Ottawa Ont \$2,000; Supply and Services Ottawa Ont \$7,051; Supply and Services/Printing Ottawa Ont \$8,193 and Transport Ottawa Ont \$3,207, Honeywell Limited Willowdale Ont \$366,993, IBI Group Toronto Ont \$6,001, I B M Canada Limited Don Mills Ont \$28,839, Systems Dimensions Limited Ottawa Ont \$52,900.

Designs and Displays \$142,445—Government of Canada—Canadian Government Expo Centre Ottawa Ont \$137,611, John Doherty and Company Limited Ottawa Ont \$2,500.

Health Units and Nursing Counselling Services \$89,121—Government of Canada—National Health and Welfare Ottawa Ont \$89,112.

Hospitality Services \$13,555—Government of Canada—External Affairs Ottawa Ont \$4,167, The Sheraton Centre Toronto Ont \$2,362.

Laundry, Dry Cleaning, Alterations and Related Services \$13,923—M Sheldon Kasman Limited Toronto Ont \$5,193.

Legal Services \$134,363—Bennett Hamilton Nixon and Marchand Sault Ste Marie Ont \$3,348, Boily Remillard Henry Boulianne and

Trudeau Quebec Que \$2,304, Cameron Burns and Company Victoria BC \$2,028, M E Cook Vancouver BC \$4,495, J D Cooper Moose Jaw Sask \$2,194, H Forth and Company Limited Toronto Ont \$3,655, Goodwin Deblois et Associés Quebec Que \$2,050, Government of Canada—Justice Ottawa Ont \$11,118, Gowling and Henderson in Trust Ottawa Ont \$3,544, Hislop Laxenby and Colgur Cranbrook BC \$3,926, R Lefebvre Thetford Mines Que \$2,838, Lutz and Company Calgary Alta \$4,158, Matthews and Matthews Niagara Falls Ont \$6,302, Parford's Gold and Silversmiths Richmond BC \$2,500, L Remillard Quebec Que \$3,091, G Roy St Jean Que \$2,319.

Membership Fees \$2,714.

Messenger Services \$5,509—Northern Messenger Limited Calgary Alta \$2,077, Stampede Messenger Calgary Alta \$2,700.

Office Services \$257,798—Les associés Marie Seleck Limitée Montreal Que \$3,046, Computal Ottawa Ont \$18,141, DOT Personnel Services Montreal Que \$4,660 and Toronto Ont \$2,011, Drake Personnel Ottawa Ont \$2,138, Electronics Systems Personnel Montreal Que \$15,006, Manpower Services Regina Sask \$2,827 Office Overload Halifax NS \$5,119; Montreal Que \$29,310; Ottawa Ont \$52,601 and Winnipeg Man \$9,385, Personnel Pool Ottawa Ont \$15,709, Prestige Mailing Ottawa Ont \$4,001, Quantum Montreal Que \$24,359, Selective Placements Ottawa Ont \$4,318, Service de Personnel Mille—Illes Ste Therese Que \$2,535, Strategium Media Incorporated Toronto Ont \$6,091, The 500 Selective Services (Ottawa) Limited Ottawa Ont \$27,467, L'Univers de la femme Montreal Que \$7,987, Wackid Radio TV Ottawa Ont \$2,311, York Mailing Ottawa Ont \$11,907.

Photographic Services \$22,508—Government of Canada—National Film Board Montreal Que \$20,348.

Plumbing and Heating Services \$2,855—Lowens Plumbing and Heating Sparwood BC \$2,117.

Professional Consultant and Lecture Fees \$236,954—Barnett Data Systems Rockville Md USA \$3,420, Bijouterie Giroux St Jerome Que \$9,321, E Charbonneau Montreal Que \$3,692, Commission Scolaire Regionale de l'Outaouais Hull Que \$9,876, W R Corner Montreal Que \$23,276, H S Damp Willowdale Ont \$2,500, Fraser and Otton Ottawa Ont \$3,072, General Behavior Systems Limited Willowdale Ont \$9,223, Government of Canada—Public Service Commission Ottawa Ont \$54,910 and Supply and Services Ottawa Ont \$60,837, Rousseau Sauve Warren and Associates Montreal Que \$14,608, Systems House Limited Ottawa Ont \$18,552, J G Wilson Ottawa Ont \$4,500.

Protection Services \$399,867—Canadian Corps of Commission Montreal Que \$86,696; Ottawa Ont \$49,513 and Saint John NB \$18,093, Government of Canada—Post Office Ottawa Ont \$9,661, Grant Security Services Ottawa Ont \$3,755, Pankhurst Security Limited Toronto Ont \$3,992, S I S Security Toronto Ont \$87,284, St Regis Band Council Toronto Ont \$137,229.

Scientific and Research Services \$7,035—Government of Canada—National Defence Ottawa Ont \$5,093.

Special Cleaning Services \$145,210—T Andree Orkney Sask \$2,220, B Amos Abercorn Que \$3,325, M E Banick Minton Sask \$3,885, O Benes Middleboro Man \$3,000, E P Currie Torquay Sask \$2,430, M Drouin Daquaq Que \$2,400 M M Gagnier Killdeer Sask \$2,220, Genie's Janitorial Services Kingsgate BC \$4,213, N Godreau Grand Falls NB \$4,286, I Hancock Cast Pincle Que \$2,100, L Klassen Cartwright Man \$2,400, F Lessard Glen Sutton Que \$3,270, J R MacKay Coronach Sask \$2,220, C K MacRae Salmio BC \$2,400, K Maier Estevan Sask \$2,220, J Makowski Tolstoi Man \$2,700, A Miller Port Lambton Ont \$2,700, H Molho-

NATIONAL REVENUE—Continued

ek Christina Lake BC \$2,274, H Nygaard Northgate Sask \$2,430, D M Oelke Climax Sask \$2,220, H Piers Grasmere BC \$4,421, M Rainbird Big Beaver Sask \$2,430, R Reynolds Clarenceville Que \$2,490, E Stinson Hemmingford Que \$2,700, D Vachon East Hereford Que \$8,600, M L Waite Clastlegar BC \$2,274.

Special Investigative Services \$37,755—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$37,228.

Storage and Warehousing \$10,711—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$10,192.

Training and Educational Services \$631,526—Air Canada Montreal Que \$6,150, Algonquin College Ottawa Ont \$6,475, Centre d'Immersion de Beauce St Georges de Beauce Que \$143,887, Control Data Institute Willowdale Ont \$2,035, Data Crown Limited Willowdale Ont \$4,675, Government of Canada—External Affairs Ottawa Ont \$3,680 and Public Service Commission Ottawa Ont \$110,047, Herman Roodman Development Ottawa Ont \$2,650, Honeywell Information System Willowdale Ont \$14,080, International Personnel Management Association Ottawa Ont \$3,039, International Reading Institute Incorporated Montreal Que \$3,950, Maple Leaf Language Centre Ottawa Ont \$189,020; Quebec Que \$27,319 and Toronto Ont \$22,050, Yourdon Incorporated New York City NY USA \$3,189.

Translation Services \$20,835—Government of Canada—External Affairs Ottawa Ont \$19,497.

Vessels and Planes Clearing Fees \$2,119.

Other Types of Services \$7,208.

Taxation

Accountants' Fees \$15,411—Clarkson Gordon and Company Limited Ottawa Ont \$6,662, Michael A MacKenzie Hauteville Que \$2,320, Raymond Chabot Martin Paré et Associé Montreal Que \$2,992.

Appraisals and Valuations \$74,815—Aronovitch and Leipsic Limited Winnipeg Man \$3,000, Blais McNeil Sirois et Cie Ste Foy Que \$10,972, Dan R Campbell and Associates Limited Toronto Ont \$7,805, Columbia Appraisals Limited Vernon BC \$7,424, Constam Associates Limited Don Mills Ont \$4,303, James A Lewis Engineering Company Limited Calgary Alta \$10,995, R J Noah and Associates Limited St John's Nfld \$4,104, J Ott Limited Hamilton Ont \$2,435, W H Reimer Limited Waterloo Ont \$2,394, Strung Real Estate Limited Toronto Ont \$2,816.

Armoured Car Services \$40,843—Brinks Canada Limited Montreal Que \$2,158, Northern Messenger Limited Calgary Alta \$1,870; Ottawa Ont \$4,425 and Winnipeg Man \$2,285.

Building Protection Service \$937,268—Canadian Corps of Commissioners London Ont \$8,826; Montreal Que \$231,891; Ottawa Ont \$2,765; Quebec Que \$31,574; Sherbrooke Que \$9,454, St John's Nfld \$8,397; Sudbury Ont \$5,587; Thunder Bay Ont \$10,705; Toronto Ont \$97,815; Windsor Ont \$7,042 and Winnipeg Man \$87,144, General Protection Company Limited Ottawa Ont \$200,780, Grant Security Services Limited Ottawa Ont \$180,628, The BC Corps of Commissioners Vancouver BC \$53,806.

Conference Fees \$16,542—Canadian Tax Foundation Toronto Ont \$2,965, International Personnel Management Association Ottawa Ont \$3,300.

Consulting Services \$259,544—Leslie Balogh Ottawa Ont \$6,416, David H Bonham Toronto Ont \$2,548, W J Brannen Ottawa Ont \$5,900, Bailey and Rose Limited Ottawa Ont \$3,200, Complan

Research Associates Limited Toronto Ont \$3,500, Deloitte Haskins and Sells Hamilton Ont \$22,500, B J Donnelly Ottawa Ont \$17,905, H M Epstein Burlington Ont \$9,625, Fair Isaac and Company Limited San Rafael Calif USA \$9,727, Informatics Education Limited Oakville Ont \$20,015, International Surveys Limited Montreal Que \$15,725, Maurice F Jefferies Ottawa Ont \$6,300, Optimal Systems Limited Oakville Ont \$20,675, Prior Data Services Limited Ottawa Ont \$8,525, J W D Pudney Ottawa Ont \$4,550, Kenneth Taddeo Associates Limited Toronto Ont \$27,500.

Court Costs \$93,513—Coopers and Lybrand Vancouver BC \$6,800, Dunwoody and Company Thunder Bay Ont \$2,790, S T Cornell Toronto Ont \$2,579, Government of Canada—Federal Court Ottawa Ont \$10,886, H J Wilkinson and Associates Limited Burlington Ont \$2,680.

Court Reporters Fees and Expenses \$33,698—A C Davenport Toronto Ont \$3,362, Hubbard Court Reporting Company Limited Toronto Ont \$6,122, Nethercut and Company Limited Toronto Ont \$6,511.

Credit and Personnel Reports \$24,332—Equifax Services Limited Ottawa Ont \$2,547, Hamilton Credit Bureau Hamilton Ont \$2,055, P Stone Tracing Toronto Ont \$3,162, Teela Abstracts Toronto Ont \$9,115.

Data Processing Service \$162,987—Canadian Data Vancouver BC \$4,608, Informatics Incorporated Canoga Park Calif USA \$5,661, IBM Canada Limited Don Mills Ont \$166,196, D P Sharp Associates Toronto Ont \$9,209, Systems Dimension Limited Ottawa Ont \$214,779.

Laundry Services \$534.

Legal Agents Fees \$785,002—Baker Newby and Company Chilliwack BC \$2,597, Balfour Moss Milliken Laschuk Kyle Vance and Cameron Regina Sask \$10,991, Barlow and Sperry Trail BC \$4,732, Beaudry et Rancourt Sherbrooke Que \$2,220, Becotte et Laverdière Quebec Que \$3,354, Bird Coleman Lacroix and Nesbitt Duncan BC \$11,104, Boily Remillard Henry Boulianne et Trudeau Quebec Que \$2,527, Borkovitch and Borkovitch Hamilton Ont \$3,795, G H Bouchard Dolbeau Que \$5,496, Brosseau Maccagno and Hutton Edmonton Alta \$2,081, Robert C. Bryson Kitchener Ont \$2,580, Campbell Lea Mitchell Cheverie and Thompson Charlottetown PEI \$5,277, Norman A Chalmers Ottawa Ont \$2,025, Chiasson and Tremblay Bathurst NB \$2,036, Clendenning and Company Prince Rupert BC \$7,960, Government of Canada—Justice Ottawa Ont \$4,320, Doig Baily Proceviat McLean and Greenbank Burnaby BC \$2,442, Dorais et Lamontagne Ste Therese Que \$6,051, Drouin Chaurrette et Associé St Eustache Que \$3,434, Duce Forbes and Hitchon Brantford Ont \$4,551, Eirikson Husband Chipperfield and Gould New Westminster BC \$7,745, Edward Scarlett and Baker Langley BC \$4,403, Findlay and Hook Kenora Ont \$4,730, James E Fitzpatrick Peterborough Ont \$2,220, Forget Rochon Prévost et Auclair St Jerome Que \$9,174, Marcel Gagnon La Sarre Que \$3,533, Jean Baptiste Gauthier Jonquiere Que \$3,296, Gaston Gauthier Sorel Que \$7,350, Giffen and Pensa London Ont \$5,038, Goodwin Deblois et Associés Quebec Que \$11,819, Gordon and Carter Thunder Bay Ont \$2,033, Graham and Company Cranbrook BC \$7,701, Creer and Sproule Nanaimo BC \$10,773, Guild Yule and Company Vancouver BC \$3,270, Real Harvey Alma Que \$4,031, Harris Campbell Threlfall Burnaby BC \$2,859, Hogarth Oliver Hughes and Drabik New Westminster BC \$3,483, Hope Heinrich and Hansen Prince George BC \$4,356, Houghton and Company Kamloops BC \$18,418, Louis Jolin Waterloo Ont \$5,054,

NATIONAL REVENUE—*Concluded*

Kinsman and Company Penticton BC \$5,011, Richard R Kosterki Burlington Ont \$4,012, Richard Lafontaine Valleyfield Que \$8,133, Gerald Laforest Rivière du Loup Que \$4,584, Irwin E Lampert Moncton NB \$6,682, Lang Michener Granston Farquharson and Wright Ottawa Ont \$3,534, Lapointe David and Schachter Montreal Que \$3,348, Guy Lebel St Georges de Beauce Que \$2,820, Leblanc et Baribeau Trois Rivières Que \$3,864, Lerner and Associates London Ont \$3,000, Lewis Day Sparkes Cook and Sheppard St John's Nfld \$6,516, Robert G Lush Oakville Ont \$5,945, Maher and Lindgreen North Battleford Sask \$2,278, Major Caron and Company Calgary Alta \$9,697, Harold McIvar Courtenay BC \$3,186, Hubert McKenna Saint John NB \$2,082, McKercher McKercher Korchin Lang and Scott Saskatoon Sask \$2,983, McItrick Erickson and Jones Thunder Bay Ont \$6,325, John McNair Fredericton NB \$4,747, McPherson Prince Geddes and Clements Windsor Ont \$16,268, Meloche Blanchard et Vinet Valleyfield Que \$2,200, Norman F Millar North Battleford Sask \$2,806, Monty Coulombe Fecteau et Associés Sherbrooke Que \$3,414, Andre Morin Chicoutimi Que \$3,255, Mousseau Margolis Wild Ottawa Ont \$36,075, Thomas V Murphy Kitchener Ont \$3,188, Owen Flood Cox and Turnham Victoria BC \$16,441, Pettigrew et Associés Sept Isles Que \$2,815, Pinsonneault Moreau Mercier et Associés Trois Rivières Que \$2,005, Jean Potvin Montreal Que \$7,387, Guy Roy St Jean Que \$3,883, Salloum Doak and Company Kelowna BC \$15,448, Scheibel Thompson and Rath Regina Sask \$10,206, Howard Schneider Whitby Ont \$4,661, Sivertz Brecknell and Kiehlbauch Salmon Arm BC \$3,741, St Hilaire Deblois Leclerc et Gingras Quebec Que \$4,118, Marvin R V Storror Ottawa Ont \$5,763, Swinton and Company Vancouver BC \$3,505, Tessaro and Pipe Hamilton Ont \$2,495, Tessier et Blouin Rimouski Que \$3,000, Thompson Dorfman and Sweatman Ottawa Ont \$2,720, Thompson and Steward Campbell River BC \$3,585, Lorne Topham West Vancouver BC \$3,749, Jacques Viens Amos Que \$6,953, Virtue and Company Lethbridge Alta \$2,359, Weiler Maloney and Nelson Thunder Bay Ont \$7,064, Weir and Foulds Toronto Ont \$3,000, Lloyd H Wilson Abbotsford BC \$4,651.

Legal Agents Expenses \$148,762—Government of Canada—Justice Ottawa Ont \$78,402 and Winnipeg Man \$3,537, John Sopinka Ottawa Ont \$4,363.

Legal Photocopying Costs \$1,104.

Membership Fees \$5,005—Canadian Institute of Chartered Accountants Ottawa Ont \$2,800.

Nursing Units \$134,669—Government of Canada—National Health and Welfare Ottawa Ont \$134,105.

Official Hospitality \$6,207.

Other Services \$2,373,441—Addressograph Toronto Ont \$3,379, Canadian Corps of Commissioners Ottawa Ont \$70,605 and Montreal Que \$118,508, Government of Canada—Public Archives/Microfilm Service Ottawa Ont \$50,776; Supply and Services Ottawa Ont \$444,229 and Unemployment Insurance Commission/Proof of Identity Project Ottawa Ont \$1,503,245, MIRC Limited Montreal Que \$13,137, Personnel Pool Ottawa Ont \$3,078, The BC Corps of Commissioners Vancouver BC \$66,932, VIP Limousine Service Ottawa Ont \$9,900.

Ownership Certificates \$172,862—Canadian Bankers Association Ottawa Ont \$86,396.

Photo Service \$18,217—Government of Canada—Canadian Government Photo Service Ottawa Ont \$7,069.

Registry Office Fees \$93,532—British Columbia Government—Central Registry Victoria BC \$2,527, Government of Newfoundland—Registry Index St John's Nfld \$3,263, Province of British

Columbia—Minister of Finance Victoria BC \$2,933; Provincial Treasurer Victoria BC \$6,374, Registrar Land Titles Edmonton Alta \$9,406, Registrar General—Central Registry Victoria BC \$20,443, South Alberta Land Registration District Calgary Alta \$4,628, Treasurer of Ontario Ottawa Ont \$2,016.

Reimbursement of Tuition Fees \$388,481.

Sheriffs and Bailiffs' Fees \$120,186—Gagnon Senecal Coulombe et Associés Quebec Que \$5,676, Sheriff of Edmonton Alta \$2,582, Sheriff of Calgary Calgary Alta \$4,199, Sheriff of York Toronto Ont \$10,706.

Shuttle Bus Service \$9.

Service Charges \$94,088—Government of Canada—Supply and Services Ottawa Ont \$49,206.

Training Courses \$253,691—Algonquin College Ottawa Ont \$3,850, Brandon Systems Bethesda Md USA \$8,540, Friensen Kaye and Associates Ottawa Ont \$2,850, Government of Canada—Public Service Commission Ottawa Ont \$146,374 and Supply and Services Ottawa Ont \$2,625, Institute of Chartered Accountants Ottawa Ont \$2,105, Institute for Advanced Technology Willowdale Ont \$9,120, M I T Cambridge Mass USA \$2,992, Manitoba Institute of Management Incorporated Ottawa Ont \$2,040, N T L Institute Ottawa Ont \$2,034, Yourdon Incorporated New York City NY USA \$16,175.

Tuition Fees \$113,444—Ecoles de langues—Gerard Carpin Limitée Montreal Que \$4,776, Government of Canada—Public Service Commission Ottawa Ont \$16,200, La Commission Scolaire Rouyn-Noranda Que \$10,463, Laboratoire Linguistique du Quebec St Romuald Que \$71,914.

Wheat Board Service \$1,429.

Other Types of Services \$52,197.

Office of the Administrator—Anti-Inflation Board

Legal Services \$19

Printing and Photographic Services \$27,208—Government of Canada—Supply and Services Ottawa Ont \$27,197.

Clerical and Stenographic Services \$2,937—Personnel Pool Ottawa Ont \$2,937

Management Consulting and Contract Research \$68,932—E A C Amy & Sons Ltd Ottawa Ont \$33,720, Government of Canada—Supply and Services Ottawa Ont \$29,597, University of Ottawa Ottawa Ont \$2,283.

Hospitality \$140.

Conference Registration Fees \$150.

Other Business Services \$60,647—Government of Canada—Supply and Services Ottawa Ont \$58,667.

PARLIAMENT

House of Commons

Advertising Services \$86,806.

Computer Services \$105,544—Q L Systems Ltd Kingston Ont \$105,544.

Counselling Services \$49,581—D S Affleck Toronto Ont \$49,581.

Hospitality Services \$17,947—Hon J Jerome House of Commons Ottawa Ont \$17,947

Laundry and Dry Cleaning Services \$22,944—West Chemical Products Ltd Montreal Que \$2,736.

Legislative Services \$25,000—Peter Dobell Ottawa Ont \$25,000.

Radio and Broadcasting Services \$2,319,357—CTV Television Network Ltd Toronto Ont \$21,433, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$2,262,296, McCurdy Radio Industries Ltd Toronto Ont \$35,628.

Translation Services \$12,750—The Trigon Group of Companies Ottawa Ont \$12,750.

Other Types of Services \$150,410.

Library of Parliament

Preparation of Summaries of Evidence and Briefs \$7,905—Miss Margaret A Carroll Ottawa Ont \$7,905.

Typing Services \$3,846—Mrs Sylvia Carrière Ottawa Ont \$3,846,

Other Types of Services \$35,049.

POST OFFICE

General \$3,112,230—A St Louis Ottawa Ont \$13,536, Atlas Protection Services Toronto Ont \$3,039, Baxter - Davis Associates Vancouver BC \$6,500 B & B Advertising Ltd Montreal Que \$3,244, D Beatty Toronto Ont \$15,995, Bowdens Information Services Inc Ottawa Ont \$2,400, B Malin Templeton Que \$13,284, Business Computer Systems Ltd Lucerne Que \$7,380, C Dawkins Toronto Ont \$3,459, C N C P Telecommunications \$3,877, Canadian Facts Co Ltd Toronto Ont \$11,788, Canadian Pacific Express Toronto Ont \$5,383, C Mangold Montreal Que \$2,467, Centre De Languis Feuille D'erable Ltee Ottawa Ont \$153,536, Centre D'Immersion De Beauce Quebec Que \$179,917, Centre Linguistique Cartier Ltee Hull Que \$2,500, Sherman Cole Toronto Ont \$77,786, College d'extension Cartier Verdun Que \$3,200, C C Kevan Montreal Que \$8,700, Data Encoding Ltd Ottawa Ont \$37,474, Dot Personnel Montreal Que \$6,223 and Toronto Ont \$11,858, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$3,990, Dun and Bradstreet Canada Ltd Toronto Ont \$2,970, E Roch Montreal Que \$4,697, E Taylor Toronto Ont \$18,361, Editors Overload Toronto Ont \$8,408, Federal Systems of Canada Ottawa Ont \$18,670, G J Prouse Toronto Ont \$2,900, Giroux Louis Georges St Andrew East Que \$2,891, Government of Canada—Public Service Commission Ottawa Ont \$461,840; Supply and Services Ottawa Ont \$75,072 and Transport Ottawa Ont \$3,275, H L Teolis Gatineau Que \$13,788, Hanox Anox Service \$2,115, Herbert A Watts Ltd Toronto Ont \$12,184, Hitech Canada Ltd Ottawa Ont \$4,050, Hunter Straker Templeton Ltd Toronto Ont \$25,749, I B M Canada Ltd Toronto Ont \$3,171, I Martin Toronto Ont \$4,340, I T T Communications of Canada Ltd Guelph Ont \$1,147,720, Ian Martin Associates Toronto Ont \$31,553, Ideal Personnel Toronto Ont \$5,554, Industrial Overload Toronto Ont \$31,046, Intertec

Security Toronto Ont \$84,508, J Dunn Associates Edmonton Alta \$6,000, J Fox Toronto Ont \$9,580, J Murray Whitby Ont \$2,262, J Petuilekas Toronto Ont \$5,015, J Phillis Toronto Ont \$2,700, Jackson Smith & Associates Toronto Ont \$8,000, Kateard Systems Ltd Ottawa Ont \$7,650, Kelly Girl Service of Canada Toronto Ont \$13,245, Lapointe David Schachter Avocats Montreal Que \$8,181, Lawcliffe Management Toronto Ont \$6,206, L H Patterson Ottawa Ont \$3,086, M Carson Toronto Ont \$24,530, Mailing Unlimited Toronto Ont \$2,619, Manpower Temporary Services Toronto Ont \$11,084, M P Brown Ottawa Ont \$13,320, M Sherman Prince Albert Sask \$3,293, M E Hamelin Touraine Que \$13,776, M Thibert Touraine Que \$19,800, Miller-Marshall Associates Montreal Que \$7,000, Mathan Dreskin Editorial Services Ottawa Ont \$2,800, N Lacroix Gatineau Que \$12,030, N Yucil Toronto Ont \$2,967, Office Overload Halifax NS \$8,983, Toronto Ont \$24,140 and Winnipeg Man \$22,663, Olsten Temporary Services Toronto Ont \$44,171, Ottawa Keyunch Services Ottawa Ont \$6,077, Ottawa Photo Reduction Pointe Gatineau Que \$2,286, P McKan Toronto Ont \$5,495, P J Pocock Ottawa Ont \$2,200, Portage Personnel Ltd Hull Que \$48,423, Precision Engraving Co Ltd Toronto Ont \$2,975, R Eastwood Toronto Ont \$4,509, R D Communications Toronto Ont \$15,928, R Tibbles Toronto Ont \$4,139, Rab Dedesco Ltd Kanata Ont \$52,370, Radistan Systems Ltd Toronto Ont \$2,088, L Marando Toronto Ont \$4,289, S C Nickle Calgary Alta \$6,360, Sandy Davis Personnel Toronto Ont \$2,517, Sayers Direct Response Advertising Ltd Toronto Ont \$2,801, Service de Controle des Nouvelles de Radio - TV Dorval Que \$3,343, Sommerville Belkin Industries Ltd Toronto Ont \$6,100, A Tate Toronto Ont \$3,285, Ted Donne Commercial Art Green Valley Ont \$12,407, Teklogie Ltd Mississauga Ont \$23,726, Temporary Office Service Toronto Ont \$3,413, The Engineering Group Toronto Ont \$3,542, The General Protection Toronto Ont \$9,130, The Philatelic Foundation New York City NY USA \$4,049, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$14,604, TOP Services Ottawa Ont \$11,433, Uget Inc Ottawa Ont \$2,000, University of Manitoba Winnipeg Man \$7,000 and Saskatchewan Saskatoon Sask \$6,000, W Kelso Toronto Ont \$4,216, W R Rhone Vancouver BC \$4,353, Y Leto Toronto Ont \$3,573.

Legal Services \$138,476—Brennan Tunney & Doyle Ottawa Ont \$2,590, Langlais Monty Pepin Fournier Landy & Bellavance Sherbrooke Que \$4,298, Pouliot Mercure Prud'homme Verdy & Desrochers Montreal Que \$15,828, Sommerville & Sommerville Toronto Ont \$64,185, Thomas J Sommerville Toronto Ont \$51,575.

Commercial Computer Services \$122,088—AGT Data Systems Ltd Don Mills Ont \$24,750, Cobeque Information Inc Montreal Que \$9,140, Dun and Bradstreet Canada Ltd Toronto Ont \$34,500, Ferranti Packard Ltd Toronto Ont \$10,393, Government of Canada—Supply and Services Ottawa Ont \$24,322, IBM Canada Ltd Montreal Que \$8,598, Teklogie Ltd Mississauga Ont \$10,385.

Consulting \$1,606,610—Adcom Research Ltd Toronto Ont \$33,780, ADGA Ltd Ottawa Ont \$2,626, ARC Industries Ottawa Ont \$4,313, Arthur D Little of Canada Ltd Toronto Ont \$100,000, Aurele Filiatrault North Bay Ont \$12,700, L Boisclair Laval Que \$2,850, D Boisvert Chambly Que \$3,353, J Brunet Verdun Que \$2,926, Caisse Chartier & Assoc Inc Montreal Que \$6,264, R W Collum Burnaby BC \$2,450, Complan Research Assoc Ltd Toronto Ont \$58,950, Cross Canada Advertising Toronto Ont \$8,000, D Delisle Charlemagne Que \$14,462, P Desroches St Felix de Valois Que \$5,235, Fred Kersting & Assoc Ottawa Ont Dallas Texas USA \$2,944, Fiesen Kay & Assoc Ottawa Ont \$18,954, Government of Canada—Fisheries and Environment Hull Que \$5,350; National Health and Welfare Ottawa Ont \$541,683; Public Service Commission Ottawa Ont \$187,816 and Supply and Services Ottawa Ont \$112,229, Hickling Johnston Ltd Toronto Ont \$47,076, Impco Health Screening Toronto Ont \$2,637, Kearney Management Consultants Ltd Toronto Ont \$37,655, Kenneth Taddio Assoc Ltd Toronto Ont \$12,429, C Laflamme Montreal Que \$14,287, C T Ly

POST OFFICE—Concluded

Montreal Que \$4,683, Millar Communications System Ltd Kanata Ont \$2,500, National Data Company Don Mills Ont \$29,987, P Cam Services Co Montreal Que \$129,372, Paul R Crocker and Assoc Inc Kettleby Ont \$21,992, P E Firlotté and Assoc Inc Hudson Heights Que \$2,313, Personex Consultants Ltd Ottawa Ont \$4,800, Price Waterhouse Assoc Ottawa Ont \$44,181, Réseau de Développement D'Organization Inc Montreal Que \$21,153, L A Rivard Montreal Que \$3,746, Stevenson & Kellogg Ltd Toronto Ont \$20,238, The Canadian Gallup Poll Ltd Toronto Ont \$5,000, The Creative Research Group Ltd Toronto Ont \$18,105, Thomas C White Ottawa Ont \$22,252, Towers Perrin Forester & Crosby Montreal Que \$25,195, Towers Perrin Forester & Crosby Toronto Ont \$2,474, M Vermette Kervey Junction Que \$2,657, Western Management Consultants Edmonton Alta \$4,993.

Corps of Commissionaires \$2,034,234—Associated Fidelity Investigators Ltd Regina Sask \$22,361, Barnes Security Service Montreal Que \$238,603, Canadian Corps of Commissionaires Calgary Alta \$85,178; Edmonton Alta \$61,266; Montreal Que \$622,496; Ottawa Ont \$87,341; Regina Sask \$2,969; Saint John NB \$85,175; Saskatoon Sask \$2,875; Toronto Ont \$30,581; Vancouver BC \$253,200; Victoria BC \$48,340 and Winnipeg Man \$41,433, Government of Canada—National Revenue—Customs and Excise Ottawa Ont \$3,329, Philips Agency Inc Quebec Que \$42,601, Securibec Inc Montreal Que \$73,826, S I L Protection Co Toronto Ont \$54,660.

Postage Stamp Design \$189,492—A Dumas Quebec Que \$2,000, A Maggs Toronto Ont \$4,159, Ashton Potter Ltd Toronto Ont \$7,683, Burns Cooper Donahue Telesm Hynes Ltd Toronto Ont \$7,280, Compo-Tronic Inc Montreal Que \$2,627, Design Collaborative Montreal Ltd Montreal Que \$21,997, Dimson and Smith Ltd Toronto Ont \$3,500, E Gendron Montreal Que \$2,000, Gottschalk and Ash Ltd Toronto Ont \$20,110, Graphic Litho-plate Ltd Toronto Ont \$64,913, J Huta Toronto Ont \$2,667, Mono Lino Type Setting Co Ltd Toronto Ont \$12,147, Newton Frank Arthur and Co Ltd Toronto Ont \$3,370, Perception Design Montreal Que \$2,039, Pierre-Yves Pelletier et Assoc Inc Montreal Que \$2,116, R Derreth Vancouver BC \$7,264, R Bateman Rockwood Ont \$2,023, Ron Bolt Inc Toronto Ont \$2,000, T E Appleton Ottawa Ont \$3,973, T Bjarnason Toronto Ont \$8,175, W Davis Toronto Ont \$3,389, Y Laroche Montreal Que \$4,060.

Transfer Services and Night Deposit \$100,683—Brinks Canada Ltd Quebec Que \$3,971; Saint John NB \$8,032; St John's Nfld \$2,376; Saskatoon Sask \$4,364; Sydney NS \$3,636; Toronto Ont \$30,698 and Winnipeg Man \$2,175, Loomis Armoured Car Service Vancouver BC \$7,911, Wells Fargo Toronto Ont \$37,520.

Film Strips \$284,168—B & B Advertising Ltd Montreal Que \$2,374, Government of Canada—National Film Board Montreal Que \$278,579, and National Revenue Taxation Ottawa Ont \$3,215.

Photography \$64,591—APH Ltd Ottawa Ont \$3,729, Color Laboratory Montreal Que \$3,960, Computing Devices Ottawa Ont \$8,398, Government of Canada—Photo Centre Ottawa Ont \$37,319, Graetz Bros Ltd Montreal Que \$3,701, Henry Koro Photo Montreal Que \$4,984, J Evans Photography Ltd Ottawa Ont \$2,500.

Education—University—College \$326,011—B C Safety Council Vancouver BC \$2,289, Ministry of Education Montreal Que \$315,761, Professional Driving Centre Delta BC \$2,400, Teklogix Ltd Mississauga Ont \$5,561.

Training—Public Servants—Other \$271,671—Alberta Safety Council Edmonton Alta \$2,000, Algonquin Management Centre Ottawa Ont \$2,675, American Management Association New York City NY USA \$4,229, A M R International Inc Rexdale Ont \$2,658, Canadian Audio Visual Institute Ottawa Ont \$2,085, Cartier Extension College Montreal Que \$2,800, CICA Toronto Ont \$5,253, Computing Devices Co Ottawa Ont \$29,474, Control Data

Institute Willowdale Ont \$3,715, Co-Op College Saskatoon Sask \$14,193, De Lerrès Charles prof Montreal Que \$2,000 Digital Equipment of Canada Ltd Ottawa Ont \$2,050, Digital Inc Montreal Que \$9,516, Government of Canada—Supply and Services Edmonton Alta \$4,555, Honeywell Information Systems Willowdale Ont \$3,600, Memramcook Institute NB \$7,615, PLC Edmonton Alta \$7,080, PLC Halifax NS \$8,262, PLC Montreal Que \$39,181, PLC Ottawa Ont \$74,086, PLC Toronto Ont \$19,789, Professional Development Institute Ottawa Ont \$6,805, Structured Company Systems Ltd Waterloo Ont \$2,765, The Institute of Chartered Accountants of Ontario Toronto Ont \$2,280, Total Loss Control Institute Rexdale Ont \$2,230, UAI Ltd Toronto Ont \$6,550, York University Downsview Ont \$4,225.

D S S Surcharge \$1,404,737—Government of Canada—Supply and Services Ottawa Ont \$1,404,737.

Summer Job Corps \$146,908—D L Geer Oshawa Ont \$8,813, I Aquino Hamilton Ont \$10,639, J A Jarman Toronto Ont \$24,315, K Klachn Ottawa Ont \$8,768, M Day Kitchener Ont \$10,386, P Bernier Quebec Que \$9,517, S Roberts Windsor Ont \$10,713, S Werner St Catharines Ont \$10,221, S Chartier Montreal Que \$43,397, V Charron London Ont \$10,139.

Other Types of Service \$712,910.

PRIVY COUNCIL

PRIVY COUNCIL OFFICE PROGRAM

Commissionaire Services \$384,963—Canadian Corps of Commissionaires Ottawa Ont \$384,963.

Computations and Tabulations \$76,134—Computer Sciences of Canada Ltd Montreal Que \$14,885, Data Encoding Ltd Ottawa Ont \$14,975, Systems Approach Ltd Ottawa Ont \$21,675, S & S Software Ltd Ottawa Ont \$24,599.

Miscellaneous Services \$1,386,768—Albacroft Enterprises Inc Hazeldean Ont \$31,040, Angus Stonehouse & Co Ltd Ottawa Ont \$18,600, C Beall Ottawa Ont \$2,025, P Blair Edmonton Alta \$5,655, G Braden Ottawa Ont \$3,818, A Breton Toronto Ont \$21,600, P Bridle Ottawa Ont \$2,040, Bruce Light and Associates Ltd Toronto Ont \$4,725, S Burke Ottawa Ont \$3,598, T Burke Ottawa Ont \$10,000, The Caldwell Partners Toronto Ont \$24,000, The Canadian Gallup Poll Ltd Toronto Ont \$50,270, Canadian Political Science Association Kingston Ont \$5,200, Canadian Trend Report Montreal Que \$20,000, Cassels-Broch Barristers and Associates Toronto Ont \$2,407, J E Chamberlin Mississauga Ont \$5,400, J L Cross Ottawa Ont \$4,510, S D'Agostino Ottawa Ont \$6,227, D Desharnais Ottawa Ont \$3,764, M Desjardins Montreal Que \$6,250, E Donnelly Ottawa Ont \$3,198, S M Dormer Vanier Ont \$12,528, M Durdin Ottawa Ont \$2,245, L Emerson Greely Ont \$3,210, F Fontaine Ottawa Ont \$6,800, R Foran Aylmer Que \$2,045, Francis Williams & Johnson Ltd Calgary Alta \$4,998, A Fraser Ottawa Ont \$18,700, Government of Canada—External Affairs Ottawa Ont \$7,409; Regional Economic Expansion Ottawa Ont \$18,263; Supply and Services/Bureau of Management Consulting Ottawa Ont \$53,240 and Supply and Services/Printing Operations Ottawa Ont \$3,800, A Grossman Ottawa Ont \$39,100, A Hourwich Toronto Ont \$2,250, C Howey Ottawa Ont \$2,398, Institute for Policy Analysis Toronto Ont \$4,434, Institute for Research on Public Policy Montreal Que \$638,873, Institute of Public Administration of Canada Toronto Ont \$2,798, International Simultaneous Translation Service Montreal Que \$14,202, A Jamieson Ottawa Ont \$2,868, B Joseph Halifax NS \$5,300, D J Leach Ottawa Ont \$21,765, C Lovat-Fraser Ottawa Ont \$3,979, B Mac-

PRIVY COUNCIL—Continued

Donald Ottawa Ont \$13,597, M Malone Paris France \$21,190, Maralex Projects Ltd Ottawa Ont \$12,000, S Menchini Ottawa Ont \$2,118, S Molnar Lucerne Que \$2,618, N J Murray Ottawa Ont \$6,792, National Scientific Laboratories Falls Church Va USA \$18,669, V M Owen Ottawa Ont \$3,138, M Parson Montreal Que \$2,075, S A Paterson Ottawa Ont \$8,708, D Peacock Calgary Alta \$3,400, M Pinard Montreal Que \$9,400, Policy Consulting Associates Ltd Ottawa Ont \$7,625, Press News Ltd Toronto Ont \$8,054, A A Price Ottawa Ont \$5,762, Questor Associates Toronto Ont \$10,568, L Santerre Ottawa Ont \$6,000, A M Shoemaker Ottawa Ont \$2,800, H Sire Ottawa Ont \$5,842, Stanford Research Institute Menlo Park Calif USA \$5,350, Thames Group Research Inc Montreal Que \$2,500, Trans Canada Social Policy Research Ltd Montreal Que \$60,000, P Vaillancourt Aylmer Que \$2,535, J Van Loon Ottawa Ont \$4,375, A de Varent Montreal Que \$4,750, M Vennat Montreal Que \$12,375, H V Williams Montreal Que \$5,064, H A Wilson Ottawa Ont \$11,070, Woods-Gordon & Co Ottawa Ont \$7,986, W R Young Burnaby BC \$14,875.

Health Services \$5,271—Government of Canada—National Health and Welfare Ottawa Ont \$5,271.

Training and Educational Services \$70,823—Government of Canada—Public Service Commission Bureau of Staff Development and Training Ottawa Ont \$13,578 and Public Service Commission/Bicultural Development Program Ottawa Ont \$54,000, Sabina Associates Ottawa Ont \$3,245.

Typing, Clerical and Stenographic Assistance \$569,029—ABC Business Services Ottawa Ont \$3,616, Action Personnel Ottawa Ont \$5,361, H V Chapman Associates Ltd Toronto Ont \$31,560, Dot Personnel Ottawa Ont \$10,552, The 500 Selection Services Ottawa Ont \$8,624, Hannah M Demers Ottawa Ont \$24,245, Harrington Personnel Ottawa Ont \$7,368, MacDonald & Brisson Services Ltd Ottawa Ont \$10,525, Office Overload Ottawa Ont \$26,354, Personnel Pool Ottawa Ont \$304,430, Portage Personnel Hull Que \$17,745, Selective Temporary Placements Ottawa Ont \$44,355, Stacey Office Services Ottawa Ont \$4,384, Victor (Canada) Ltd Cambridge Ont \$69,910.

Other Types of Services \$280,789.

Indian Claims Commission

Other Types of Services \$4,707.

Royal Commission on Corporate Concentration

Miscellaneous Services \$214,078—Aikins MacKauley & Thorvaldson Winnipeg Man \$16,616, Alchris Development Consultants Ltd Ottawa Ont \$14,733, Y Bérault Montreal Que \$3,537, Burns Fry Ltd Toronto Ont \$9,076, D Cameron London Ont \$4,841, Deacon F H Hodgson Inc Montreal Que \$7,500, M H Freedman Winnipeg Man \$3,902, Globberman Steven Consulting Downsview Ont \$6,544, D Lecraw London Ont \$45,138, C J McMillan Downsview Ont \$4,288, B Michalos Halton Hills Ont \$10,321, R T Morgan Toronto Ont \$5,784, V Murray Downsview Ont \$3,130, A L Robinson Peterborough Ont \$3,000, Thames Group Research Inc Dorchester Ont \$20,095, Thompson Donald & Associates Toronto Ont \$52,130, L Wrigley London Ont \$3,443.

Typing Clerical and Stenographic Assistance \$35,882—R W Haydon Ottawa Ont \$6,703, H J Mayer Ottawa Ont \$18,838, Personnel Pool Ottawa Ont \$10,341.

Other Types of Services \$26,049.

Royal Commission on Financial Management and Accountability

Miscellaneous Services \$677,884—Canada Consulting Group Toronto Ont \$158,068, P Chagnon St-André Avelin Que \$2,100, A M Clark Ottawa Ont \$2,672, Currie Coopers and Lybrand Ltd Mont-

real Que \$69,810, Fortier Howey & Cie Quebec Que \$35,603, Fowke Ltd Stanford Calif USA \$5,000, Hickling Johnson Ltd Toronto Ont \$33,000, G T Hillis Toronto Ont \$24,037, Hiram Walker Gooderham & Worts Ltd Windsor Ont \$8,036, A Hourwich Toronto Ont \$6,612, J Langford Toronto Ont \$4,548, K D Logan Peterborough Ont \$7,310, B MacDonald Ottawa Ont \$2,948, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$3,860, Peter Barnard Associates Toronto Ont \$116,342, P S Ross & Partners Ottawa Ont \$86,300, Rideau Public Policy Research Group Ottawa Ont \$11,900, R Schultz Montreal Que \$9,090, Secor Inc Montreal Que \$65,918, Thames Group Research Inc Dorchester Ont \$17,580, The Toronto Dominion Bank Toronto Ont \$7,150.

Typing Clerical and Stenographic Assistance \$11,716—H Padovani Ottawa Ont \$3,083, Personnel Pool Ottawa Ont \$8,633.

Other Types of Services \$10,243.

Canadian Indian Rights Commission

Miscellaneous Services \$80,212—G Carsen Toronto Ont \$16,000, Hickling Johnson Ltd Toronto Ont \$25,300, R Jamieson Toronto Ont \$18,303, D F McArthur Regina Sask \$13,619, K E Norman Saskatoon Sask \$3,520, Price Slavik & Associates Consulting Services Ltd South Cooking Lake Alta \$3,470.

Other Types of Services \$11,911.

Special Inquirer for Elder Indians' Testimony

Other Types of Services \$2,872.

Task Force on Canadian Unity

Computations and Tabulations \$10,453—Alphatext Ltd Ottawa Ont \$10,453.

Miscellaneous Services \$410,228—Barton Sons (Canada) Ltd Toronto Ont \$2,821, M Bazin Montreal Que \$11,432, P Beaudry Montreal Que \$22,303, D R Cameron Peterborough Ont \$22,008, S Canning St John's Nfld \$15,397, S Chiasson Ottawa Ont \$2,900, T A Chustas Ottawa Ont \$2,880, Communications Design Inc Toronto Ont \$23,476, C Chrichton Ottawa Ont \$13,432, D Crosbie Ottawa Ont \$32,793, L Geller-Schwartz Ottawa Ont \$15,192, Gourd Mayrand & Brunet Montreal Que \$4,000, Intercounsel Ottawa Ont \$2,500, International Simultaneous Translation Service Montreal Que \$41,753, L Lafrance Ottawa Ont \$4,200, P Lamy Ottawa Ont \$8,043, S Moore Ottawa Ont \$28,431, P De La Plante Ottawa Ont \$2,735, S Proulx Montreal Que \$8,082, Reedco Inc Montreal Que \$45,415, A R Robbins Ottawa Ont \$7,384, I Saumart Montreal Que \$12,100, SLP Communications Inc Ottawa Ont \$31,335, A Sweeney Ottawa Ont \$13,106, University of Ottawa Ottawa Ont \$2,985 and Queen's Kingston Ont \$20,000, R M Van Eyk Aylmer Que \$2,000, J D Wilson Vancouver BC \$11,525.

Typing Clerical and Stenographic Assistance \$39,825—Action Personnel Ottawa Ont \$2,506, The 500 Selection Services Ottawa Ont \$5,857, Hannah M Demers Ottawa Ont \$9,771, Kelly Girl Service of Canada Ltd Toronto Ont \$8,545, Office Overload Ottawa Ont \$5,495, Personnel Pool Ottawa Ont \$7,651.

Other Types of Services \$64,322.

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police

Commissionaire Services \$5,940—Canadian Corps of Commissioners Ottawa Ont \$5,940.

PRIVY COUNCIL—Continued

Miscellaneous Services \$249,179—Blake Cassels & Graydon Toronto Ont \$73,850, Boisjoly & Associes Quebec Que \$21,315, Campbell Pepper Laffoley Legault & Longtin Montreal Que \$39,414, J L I J Edwards Toronto Ont \$6,092, Gilbert Magnan Marcotte Montreal Que \$4,580, R Goodwin Quebec Que \$15,525, International Simultaneous Translation Service Montreal Que \$10,485, Laflaur Brown de Grandpre Montreal Que \$23,400, J Magnet Ottawa Ont \$4,364, P Russel Toronto Ont \$3,150, Stikeman Elliot Roberts & Bowman Toronto Ont \$2,663, Swinton & Co Vancouver BC \$3,945, Y Tarte Wakefield Que \$3,123, Treasurer of Ontario—Ministry of the Solicitor General Toronto Ont \$37,273.

Other Types of Services \$14,582.

Canadian Intergovernmental Conference Secretariat

Protection Services \$23,972—Canadian Corps of Commissioners Ottawa Ont \$21,612, Government of Canada—Public Works Ottawa Ont \$2,063.

Interpretation and Equipment Services \$84,148—International Simultaneous Translation Service Montreal Que \$55,962, Multitone Electronics Ltd Downsview Ont \$39,502, National Typewriter and Office Equipment Ltd Winnipeg Man \$3,446, Westgate Management Ltd Vancouver BC \$2,646.

Secretarial and Office Services \$114,516—Hannah M Demers Personnel Ltd Ottawa Ont \$19,861, Kelly Girl Service of Canada Ltd Toronto Ont \$64,375, Personnel Pool Ottawa Ont \$9,481, Stacey Personnel Ottawa Ont \$9,973, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$3,178, Victor Temporaries Ltd Cambridge Ont \$7,648.

Contract Services \$29,039—David Boisvert Kingston Ont \$11,220, Sean Moore Ottawa Ont \$5,375, Organisation et Systèmes Pierre Legault et Associés Ltée Outremont Que \$3,875, Tom Young Ottawa Ont \$7,575.

Hospitality Services \$3,730—Government of Canada—Public Works Ottawa Ont \$6,323.

Training—Public Servants—Other \$3,302.

Verbatim Services \$3,568.

Other Types of Services \$6,175.

Chief Electoral Officer

Protection Services \$21,414—Canadian Corps of Commissioners Ottawa Ont \$12,414.

Other Services \$132,728—Barbara's Office Personnel Ottawa Ont \$3,015, Computer Sciences Canada Ltd Montreal Que \$7,218, Mary G Gibson Ottawa Ont \$2,900, J O Gorman Ottawa Ont \$28,613, Government of Canada—Supply and Services Ottawa Ont \$65,010, Paris Mercier Sirois Paris and Belanger Ottawa Ont \$3,903, The 500 Ottawa Ont \$22,069.

Management Consultants Services \$44,887—Government of Canada—Supply and Services Ottawa Ont \$44,887.

Miscellaneous Services \$11,865—Government of Canada—Public Archives Ottawa Ont \$4,313, Public Service Commission Ottawa Ont \$2,275 and Supply and Services Ottawa Ont \$5,277.

Other Types of Services \$56,897.

Commissioner of Official Languages

Legal Services \$16,315—Gowling & Henderson Ottawa Ont \$13,981, Robinson Sheppard Borestein Shapiro and Flam Montreal Que \$2,334.

Other Professional or Special Services \$161,465—Allan M Abel Ottawa Ont \$9,555, Andre Barrette Vanier Ont \$4,620, Batterson Mail Services Ltd Ottawa Ont \$6,460, Rachelle Belanger Moncton NB \$5,400, Julie Bolger Ottawa Ont \$2,265, Rachel Brunet Ottawa Ont \$8,208, Jan Carbon Ottawa Ont \$8,460, Luc Charbonneau Gatineau Que \$10,800, Diane Cote Ottawa Ont \$5,100, Denis Cyr Ottawa Ont \$3,375, Jean-M Dirren Wakefield Que \$14,307, Linda Dodd Ottawa Ont \$3,200, Government of Canada—Supply and Services Ottawa Ont \$10,571, Vincent Goyette Hull Que \$2,822, Jean F Hotte Ottawa Ont \$3,150, Denyse Kittel Laval Que \$2,100, Marc P Lemay Cumberland Ont \$8,312, Jack Machim Ottawa Ont \$5,000, Monique McGrath Ottawa Ont \$3,600, Andree Morissette Hull Que \$2,250, Arindam Ray Ottawa Ont \$4,020, Claude Renault Ottawa Ont \$9,625, Marie F Saint Cyr Ottawa Ont \$2,760, Eileen Sarkar Ottawa Ont \$3,000, Louis Sirois Ottawa Ont \$2,700, Charlotte Tessier Ottawa Ont \$4,200, Hughes Thibault Ottawa Ont \$2,585, Suzanne Tsai-Alarie Ottawa Ont \$10,020, Halina Walter Ottawa Ont \$3,000.

Miscellaneous Services \$2,165—Government of Canada—Public Service Commission Ottawa Ont \$2,165.

Other Types of Services \$14,139.

Economic Council of Canada

Research and Special Services \$478,977—Robert E Babe Ottawa Ont \$3,675, Robert E Baldwin Madison Wis USA \$3,091, A Berry West Hill Ont \$7,526, Richard Bird Associates Inc Mississauga Ont \$4,319, J Buttrick Downsview Ont \$3,000, Caldwell Partners Montreal Que \$22,073, Anne P Carter Waltham Mass USA \$3,230, Peter Clark Bradford Yorkshire England \$2,506, E Wayne Clendinning Consulting Ltd Ottawa Ont \$15,619, D J Daly Burnaby BC \$2,313, Dean Miller Co Ltd Vancouver BC \$2,527, J M Desrochers Ottawa Ont \$4,212, D J Devoretz Burnaby BC \$5,718, Donner and Lazar Research Associates Toronto Ont \$12,550, Downs Recon Ltd Ottawa Ont \$9,075, Rene Durocher Montreal Que \$2,573, Economix International Ottawa Ont \$5,625, Government of Canada—Public Service Commission Ottawa Ont \$28,528 and Supply and Services Ottawa Ont \$26,425, M A Higginbotham Ottawa Ont \$2,004, Informetrica Ltd Ottawa Ont \$15,750, Institute for Policy Analysis Toronto Ont \$5,000, International Development Research Centre Ottawa Ont \$2,360, International Simultaneous Translation Services Montreal Que \$2,700, Susan H Kirby Dunrobin Ont \$15,807, V H Kirpalani Ltd Montreal Que \$4,200, J R Lacroix Laval Que \$7,445, Steven Langdon Ottawa Ont \$2,171, C M Lanphier Downsview Ont \$3,200, Louis Lefebvre Downsview Ont \$3,231, Fernand Martin St Bruno Que \$11,304, Janet C Martin Ottawa Ont \$4,853, Diane Nelles Toronto Ont \$2,249, J A C Parent Ottawa Ont \$7,155, Hilary M Pearson Ottawa Ont \$9,402, Personnel Pool Ottawa Ont \$6,870, James E Pesando Toronto Ont \$13,044, Peter A Petri Waltham Mass USA \$2,423, Pollution Probe Foundation Toronto Ont \$2,200, Quantec Research Ltd Burlington Ont \$38,207, Jose Quiroga Ottawa Ont \$15,589, Samuel A Rea Toronto Ont \$14,350, John Rowse Kingston Ont \$7,398, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$2,974, University of Brandeis Waltham Mass USA \$11,343, Harvard Cambridge Mass USA \$8,319, Montreal Montreal Que \$15,750, Queen's Kingston Ont \$26,295 and York Downsview Ont \$5,630, Harry H Weitz Deerfield Beach Fla USA \$5,773, E F A Wharton Inc Philadelphia Pa USA \$13,203, H W Wiggesshoff Ottawa Ont \$15,489, V S Wilson Ottawa Ont \$4,375, A W Wood Winnipeg Man \$6,329.

Data Processing Services \$372,408—Comshare Ltd Rexdale Ont \$2,260, Government of Canada—Statistics Canada Ottawa Ont \$84,444, Industrial Life-Technical Services Inc Montreal Que \$30,231, I P Sharp Associates Ltd Toronto Ont \$17,835, Systems Dimensions Ltd Ottawa Ont \$235,259, S M A Inc Montreal Que \$2,379.

PRIVY COUNCIL—Concluded

Other Types of Services \$56,738.

Public Service Staff Relations Board

Adjudication Services \$119,400—R D Abbott Ottawa Ont \$5,700, Arbitration Services Ltd Toronto Ont \$16,700, Arbev Ltd Toronto Ont \$4,600, G G Brent London Ont \$9,400, L O Clarke Truro NS \$8,250, G DesCôteaux Ottawa Ont \$18,400, P Garant Sillery Que \$5,700, Independent Labour Arbitrations Ltd Toronto Ont \$2,100, Labour Disputes Resolutions Ltd Kingston Ont \$4,100, P A Lachapelle Montreal Que \$7,700, R Laperrière Montreal Que \$2,050, E Moalli Montreal Que \$7,100, K E Norman Saskatoon Sask \$11,600, J D O'Shea Toronto Ont \$2,100, J C Smith Vancouver BC \$4,100, R Tremblay St Jean Que \$7,000

Arbitration Services \$56,780—A W R Carrothers Vancouver BC \$13,750, W B Cunningham Sackville NB \$5,500, R A Gallagher Winnipeg Man \$4,625, S Jamieson Vancouver BC \$2,100, W Leonard Regina Sask \$2,200, R Lippé Montreal Que \$3,875, F W Murray Don Mills Ont \$2,800, D M Nunn Halifax NS \$4,405, Ogilvy Montgomery Renault Clarke Kirkpatrick Hannon & Howard Montreal Que \$2,600

Conciliation Services \$38,561—M Gravel St Lambert Que \$4,950, N Hall Vancouver BC \$2,750, J Jessop Kemptville Ont \$3,150, Massicotte Sullivan Légaré & Goloffe Montreal Que \$5,761, N A McLean Montreal Que \$4,550, T C O'Connor Toronto Ont \$3,750, V E Scott Oakville Ont \$4,000, E L Stringer Toronto Ont \$2,250, A Villeneuve Montreal Que \$4,100

Data Processing Services \$250,091—Alphatext Ltd Ottawa Ont \$13,251, Automation Centre of Ottawa Ltd Ottawa Ont \$18,743, Government of Canada—Supply and Services Ottawa Ont \$3,121, Systems Dimensions Ltd Ottawa Ont \$214,976

Hospitality Services \$5,880.

Interpretation \$2,290.

Management Consultant Services \$21,448—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$7,200, Woods Gordon & Co Ottawa Ont \$14,248.

Mediation Services \$13,900—W H Dickie Huntsville Ont \$5,000, A A McKenzie Mississauga Ont \$3,400, William Walsh Hamilton Ont \$4,000

Memberships \$11,068.

Other Types of Services \$4,821.

Personal Service Contracts \$10,950—Marcel Garneau Ottawa Ont \$4,966, Murdoch MacLean Ottawa Ont \$4,728

Protection Services \$5,597—General Protection Co Ltd Ottawa Ont \$3,114, Government of Canada—Public Works Ottawa Ont \$2,153

Secretarial and Office Services \$4,850

Training Education Services \$73,260—Government of Canada—Public Service Commission Ottawa Ont \$55,048, Systems Dimensions Ltd Ottawa Ont \$3,515

PUBLIC WORKS**ADMINISTRATION PROGRAM**

Architectural Services \$2,700.

Data Processing Services \$1,476,730—Computel Systems Ltd Ottawa Ont \$632,890, Comstat Consulting Services Ltd Ottawa Ont \$2,850, Datacap Ltd Ottawa Ont \$2,791, Datacrown Ltd Toronto Ont \$9,243, Data Encoding Ltd Ottawa Ont \$2,144, Dataline Systems Ltd Toronto Ont \$5,204, Datalogic Canada Ottawa Ont \$70,761, Digital Methods Ltd Ottawa Ont \$17,719, Federal Systems of Canada Ottawa Ont \$38,740, Infomart Toronto Ont \$3,902, I P Sharp Associates Ltd Toronto Ont \$96,649, K G Campbell Corporation Ltd Ottawa Ont \$3,046, Maritime Computers Ltd Halifax NS \$3,094, Mobious Software Ltd Ottawa Ont \$3,600, Monad Systems Ltd Ottawa Ont \$18,969, Multiple Access Computer Group Toronto Ont \$8,580, Murray Vandernoot & Associates Ltd Ottawa Ont \$4,000, Quasar Systems Ltd Ottawa Ont \$80,452, Systems Dimensions Ltd Ottawa Ont \$143,626, Synergetics Corporation Bedford Mass USA \$15,846, Systemhouse Ltd Ottawa Ont \$188,980, Systems Approach Ltd Ottawa Ont \$40,826, The 500 Ottawa Ont \$33,216, Transcolog Ottawa Ont \$46,625.

Hospitality Services \$17,488—Government of Canada—Federal Provincial Conference Ottawa Ont \$4,825, Micheal Robinson Ottawa Ont \$2,427.

Legal Services \$4,335—Hughes Lynch & Cooper Fredericton NB \$3,884.

Management Consultant Services \$101,830—Communicon Inc Montreal Que \$16,500, D C H Consultants Inc Ottawa Ont \$35,694, Government of Canada—Supply and Services Ottawa Ont \$5,504, Benjamin Higgins Ottawa Ont \$3,200, J E Benoit & Associates Ltd Montreal Que \$24,669, J Philip Nicholson Ottawa Ont \$4,150, Peat Marwick and Partners Toronto Ont \$5,000.

Motion Picture Production and Distribution Services \$6,441—Brian Kind Productions Burlington Ont \$5,000.

Other Business Services \$358,992—Able Administration Ltd Ottawa Ont \$3,500, Associated Broadcasting Corporation Inc Toronto Ont \$2,886, Andre Couture Ottawa Ont \$8,000, Environmental Analysis Group Ltd Ottawa Ont \$9,920, Government of Canada—Canada Council Ottawa Ont \$2,437 and Supply and Services Ottawa Ont \$188,685, I B M Canada Ltd Montreal Que \$8,617, John Doherty and Company Ltd Ottawa Ont \$2,579, Macdonald & Brisson Temporary Personnel Services Ltd Ottawa Ont \$2,290, Nashua Muritt Ltd Toronto Ont \$3,727, Publicité Martin Inc Montreal Que \$6,423, Sabina Associates Ottawa Ont \$5,950, Touche Ross & Co Ottawa Ont \$41,101, 3 M Canada Ltd London Ont \$2,485, Xerox of Canada Don Mills Ont \$15,797.

Other Real Estate Services \$17,424—Centre D'organisation Scientifique de l'entreprise Montreal Que \$3,484, C M A Chalifour Marcotte et Ass Laval Que \$10,791.

Other Types of Services \$1,665.

Photographic Services \$37,697—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$25,370 and Public Archives Ottawa Ont \$5,039.

Printing Services \$277,372—Dolco Printing Ltd Ottawa Ont \$2,526, Government of Canada—Supply and Services Ottawa Ont \$263,149, Malmberg Printers Ltd Ottawa Ont \$2,290.

Protection Services \$96,020—Canadian Corps of Commissioners Ottawa Ont \$93,571.

PUBLIC WORKS—Continued

Registration Fees \$30,573—Government of Canada—The Conference Board in Canada Ottawa Ont \$3,000, Informetrica Ltd Ottawa Ont \$14,000.

Secretarial Services \$65,552—Compagnie Yvonne Bédard Ltée Montreal Que \$2,810, DOT Personnel Services Ottawa Ont \$11,884, Harrington Personnel Ottawa Ont \$4,262, H V Chapman & Associates Ltd Toronto Ont \$3,344, Manpower Personnel Edmonton Alta \$3,983 and Montreal Que \$2,273, Miss Stacey Ottawa Ont \$3,411, Office Overload Edmonton Alta \$14,678, North Shore Business Services North Vancouver BC \$2,323, The 500 Ottawa Ont \$2,414.

Training Educational Services \$207,473—A M R International Inc New York City NY USA \$2,348, Government of Canada—Public Service Commission Ottawa Ont \$68,276 and Vancouver BC \$2,520 and Supply and Services Ottawa Ont \$5,160, Harvard University Boston Mass USA \$8,580, Mont Ste Marie Lac Ste Marie Que \$7,149, Probe Training and Development of Canada Ltd Toronto Ont \$16,022, Telesat Canada Ottawa Ont \$6,265, Westerlund Emond Ltd Toronto Ont \$20,963.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Architectural Services \$182,022—Bor Gartland Associates Edmonton Alta \$19,878, Carleton University Ottawa Ont \$9,026, Confax Ltd Toronto Ont \$18,410, Dupuis & Mathieu Montreal Que \$4,850, Environmental Analysis Group Ltd Ottawa Ont \$10,629, Government of New Brunswick—Minister of Finance Fredericton NB \$37,413, Grunstra Metric Ltd Ottawa Ont \$16,700, Kathleen M Guilfoyle Ottawa Ont \$5,951, Jerol Wheeler Associates Ltd Ottawa Ont \$4,265, Pierre Marquis Ottawa Ont \$23,174, M G Dixon B Arch R A I C Architect Ottawa Ont \$3,049, Technician International Toronto Ont \$3,915, Eve H Vecsei Montreal Que \$9,644.

Data Processing Services \$1,214,088—Alphatext Ltd Burnaby BC \$14,331 and Ottawa Ont \$134,107, Automated Procedures for Engineering Consultants Inc Dayton Ohio USA \$34,884, Binarius Inc Ottawa Ont \$3,608, Carleton University Ottawa Ont \$26,650, Centre de Développement Technologique de l'École Polytechnique de Montréal Montreal Que \$20,000, Computel Systems Ltd Ottawa Ont \$180,429, Computer Automation Irvine Calif USA \$4,248, Computer Sciences Canada Ltd Montreal Que \$16,505, Computrex Centres Ltd Calgary Alta \$4,087, Comshare Limited Toronto Ont \$10,220, Datacrown Ltd Toronto Ont \$5,827, Data Logic Canada Ottawa Ont \$3,873, Digital Methods Ltd Ottawa Ont \$7,469, Federal Systems of Canada Ottawa Ont \$25,737, Genesys Loughborough England \$5,184, Government of Canada—Energy, Mines and Resources/Computer Science Centre Ottawa Ont \$7,873, Group Five Consulting Ltd Ottawa Ont \$21,961, H G Engineering Toronto Ont \$3,180, K G Campbell Corporation Ltd Ottawa Ont \$4,688, Multiple Access Computer Group Toronto Ont \$44,034, Quasar Systems Ltd Ottawa Ont \$12,289, Ross F Meriwether & Associates Inc San Antonio Texas USA \$63,932, S D L Ottawa Ont \$247,242, Systems Approach Ltd Ottawa Ont \$297,886, Sustonetics Inc Anaheim Calif USA \$2,220.

Engineering Services \$298,762—A D G A Ltd Ottawa Ont \$4,165, Amyot Bahl & Brown Ltd Lambert Que \$4,000 and St Laurent Que \$5,740, Robert F Cavan Ottawa Ont \$8,800, Clemann Large Patterson & Associates Ltd Ottawa Ont \$10,000, Confax Ltd Toronto Ont \$2,940, Construction Specifications Canada Toronto Ont \$12,255, D C H Consultants Inc Ottawa Ont \$6,615, De Leuw Cather Engineering Ltd Ottawa Ont \$2,250, Duthie Newby & Associates Edmonton Alta \$8,550, Fodor Engineering Ltd Toronto Ont \$22,747, G K Garden Edmonton Alta \$3,050, Goodkey Weedmark & Associates Ltd Ottawa Ont \$4,534, Gore and Storrie Ltd Toronto Ont \$13,070, Paul M Gregoire & Associates Laval Que \$4,000, I B I Group Toronto Ont \$8,500, Lajeunesse Allary & Associates Gatineau Que \$10,522, Claude Lamothe Laval Que \$5,000, Mozes Engineering Ltd Toronto Ont \$4,954, Ocean Engi-

neering Consultants Incorporated Honolulu Hawaii USA \$14,440, Ontario Research Foundation Toronto Ont \$3,292, Bruce E Ray Ottawa Ont \$5,490, Ross F Meriwether & Associates San Antonio Texas USA \$16,933, T D Overhill Engineering Ltd Ottawa Ont \$34,734, Technician International Toronto Ont \$7,757, Paul M Thibault Ingénieurs Conseils Montreal Que \$19,860, M A Thomas & Associates Vancouver BC \$3,327, University of Toronto Ont \$9,996, Vibron Ltd Weston Ont \$10,865, Len Warshaw Montreal Que \$4,000, Ernest Wotton Toronto Ont \$6,036.

Exhibits Design Consultant Services \$7,948.

Management Consultant Services \$587,454—A R A Consultants Ltd Ottawa Ont \$40,465, Bailey & Rose Ltd Ottawa Ont \$11,000, Canadian Standard Associates Toronto Ont \$20,000, Consulats Inc Montreal Que \$37,515, Descon International Ltd Montreal Que \$56,080, Environmental Analysis Group Ltd Ottawa Ont \$81,575, Government of Canada—Supply and Services Ottawa Ont \$30,409, Grunstra Metric Ltd Ottawa Ont \$18,097, I B I Group Toronto Ont \$125,896, I B M Canada Ltd Toronto Ont \$10,985, Peat Marwick and Partners Toronto Ont \$56,612, George Suhanic Consultants Toronto Ont \$45,627, University of: Carleton Ottawa Ont \$40,015 and McMaster Hamilton Ont \$4,554, Gregory P Utas Ottawa Ont \$2,960.

Motion Picture Production and Distribution Services \$12,420—Government of Canada—National Film Board Ottawa Ont \$8,620.

Other Business Services \$286,589—Aza Avramovitch Associates Ltd Halifax NS \$4,180, Gottschalk & Ash Ltd Montreal Que \$10,063, Government of Canada—National Health and Welfare Ottawa Ont \$2,092, National Research Council Ottawa Ont \$2,237, Public Archives Ottawa Ont \$7,758, Statistics Canada Ottawa Ont \$47,602 and Supply and Services Ottawa Ont \$115,739, Jane Hutton Vancouver BC \$2,723, I B M Canada Ltd Montreal Que \$4,518, Germain Lefebvre Montreal Que \$3,805, Personnel Pool Ottawa Ont \$11,347, Nashua Muritt Ltd Toronto Ont \$3,947, Paul Thibault Ingénieurs Conseils Montreal Que \$3,618, Xerox of Canada Don Mills Ont \$27,115.

Other Types of Services \$3,667.

Photographic Services \$25,609—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$10,766 and Supply and Services Ottawa Ont \$2,656, Norman Wade Pointe Claire Que \$2,524.

Printing Services \$258,776—Government of Canada—Public Archives Ottawa Ont \$13,073 and Supply and Services Ottawa Ont \$223,455, Ross F Meriwether & Associates Ltd San Antonio Texas USA \$4,376, Norman Wade Pointe Claire Que \$5,662.

Protection Services \$35,491—Canadian Corps of Commissioners Ottawa Ont \$35,491.

Registration Fees \$15,666.

Secretarial Services \$56,074—Compagnie Yvonne Bédard Ltée Montreal Que \$2,149, Hannah M Demers Personnel Ottawa Ont \$3,219, D G S Temporary Help Toronto Ont \$2,551, D O T Personnel Services Ottawa Ont \$4,828, Kelly Girl Services of Canada Toronto Ont \$7,763, North Shore Business Services North Vancouver BC \$2,724, Office Overload Edmonton Alta \$5,752, Ottawa-Hull Bilingual Personnel Ottawa Ont \$2,607, Personnel Entreprises Charlottetown PEI \$5,615, Personnel Pool Ottawa Ont \$6,069.

Training and Educational Services \$112,918—Government of Canada—Public Service Commission Ottawa Ont \$47,546, Professional Development Institute Ltd Ottawa Ont \$2,030, University of Alberta Edmonton Alta \$4,450.

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE

Architectural Services \$402,899—Atelier 21 Halifax NS \$19,829, Bastien Group Victoria BC \$6,672, Bonber & Kuzych Burnaby BC \$2,533, Cameron Design and Development Ottawa Ont \$4,000, Can-Tech Services Toronto Ont \$9,025, Gilles Chabot Ste Foy Que \$3,275, W C Crosbie Windsor Ont \$2,546, Jan M Davis Montreal Que \$9,700, Design Art Vancouver BC \$6,695, Peter Dobbing Architect Ottawa Ont \$4,867, Paul Dumas Montreal Que \$3,007, Dupuis & Mathieu Montreal Que \$2,304, Eng & Wright Vancouver BC \$8,700, Fafard & Parizeau Oka Que \$2,020, Faguy Gosselin & Associates Ste Foy Que \$3,850, Allan R Greenwell Prince George BC \$4,712, Donald C Griffin Pembroke Ont \$5,618, Group 5 Design Vancouver BC \$10,512, Halifax Homeplan Halifax NS \$13,200, Jacques Hebert Repentigny Que \$3,050, Jacobson Kaye & Associates Vancouver BC \$7,301, Kosh Leblond & Beaubien Montreal Que \$2,960, David K Linden Westmount Que \$6,100, W Loates & Associates Ottawa Ont \$2,500, Ian Martin & Associates Toronto Ont \$20,268, Frank Arthur Newton Toronto Ont \$6,417, Barry Nixon Vancouver BC \$3,040, Nixon & Browning Cranbrook BC \$2,244, Andrew Ross Aldergrove BC \$3,949, Wilson A Salter Ottawa Ont \$15,557, Saunders McFarlane Ottawa Ont \$6,855, Arnold Schrier Westmount Que \$5,900, St-Gelais & Tremblay Quebec Que \$6,820, Sociar Quebec Ste Foy Que \$15,616, Jost Tielker Vancouver BC \$8,656, Total Employment Services Toronto Ont \$7,720, Douglas H Urguhart Architects Ltd Halifax NS \$2,944, Alex Webber West Vancouver BC \$4,137, N Winkelman Bridgewater NS \$9,896.

Caretaking Services \$21,519,095—See Section 34 for details.

Catering Services \$931,836—Austrian Catering Service Ottawa Ont \$18,288, Grossard and Charette Ltd Montreal Que \$2,153, Capital Food Service Ottawa Ont \$5,785, Crawley and McCracken Co Ltd Ottawa Ont \$64,393, Jack Edelson Ltd Ottawa Ont \$21,105, V S Services Ltd Goose Bay Nfld \$775,725 and Toronto Ont \$32,509.

Data Processing Services \$621,430—A D G A Ltd Ottawa Ont \$2,836, Alphatext Ltd Montreal Que \$8,531, Bailey & Rose Ltd Ottawa Ont \$7,050, Bonaventure Design & Programming Ltd Montreal Que \$42,900, Computel Systems Ltd Ottawa Ont \$177,851, Datacap Ltd Ottawa Ont \$15,855, Dataline Systems Ltd Toronto Ont \$17,396, Digital Methods Ltd Ottawa Ont \$6,878, Federal Systems of Canada Ottawa Ont \$114,478, I B M Canada Ltd Toronto Ont \$5,098 and Vancouver BC \$3,146, K G Campbell Corp Ltd Ottawa Ont \$23,305, Maritime Computers Ltd Halifax NS \$7,049, Mobius Software Ltd Ottawa Ont \$10,604, Monad Systems Ltd Ottawa Ont \$14,632, Peat Marwick & Partners Toronto Ont \$45,319, Quazar Systems Ltd Ottawa Ont \$53,257, S D L Ottawa Ont \$11,885, Systemhouse Ltd Ottawa Ont \$24,051.

Engineering Services \$677,818—Acres Consulting Services Ltd Burlington Ont \$47,692, Aerodynamics Inspection Ottawa Ont \$4,900, Annis O'Sullivan and Goltz Inc Ottawa Ont \$2,000, Boileau & Associates Gatineau Que \$7,981, George W Bracken Ltd Smiths Falls Ont \$2,637, Brais Frigon Hanley & Associates Ltd Ottawa Ont \$52,000, Bregman & Hamann Don Mills Ont \$2,827, Cameron Design & Development Ottawa Ont \$4,000, C D Carruthers Rexdale Ont \$4,387, E Carter Associates Ltd Fredericton NB \$2,590, Chorley & Bisset Ltd London Ont \$71,909, Clapperton Engineering Ottawa Ont \$4,923, Crosier Kilgour Winnipeg Man \$13,444, Dagljo Enterprises Ottawa Ont \$3,091, Dearborn Chemical Co Mississauga Ont \$3,166, D G S Temporary Help Toronto Ont \$8,283, Environmental Engineering Consultants Ltd Ottawa Ont \$6,778, Fishburn Thermography Hornby Ont \$6,830, Giffels Associates Ltd Rexdale Ont \$69,884, Goodkey Weedmark Associates Ottawa Ont \$4,393, A P Harris & Associates Ottawa Ont \$2,160, Jim Kowles Consultant Bourget Ont \$9,100, Lagace-Robitaille & Lefrançois Ste Foy Que \$2,891, Leblanc de Broux

Ottawa Ont \$2,799, Lecompte Moller & Associates Ltd Ottawa Ont \$9,490, Lorimer Russel Skerry Associates Ltd Halifax NS \$6,046, John J Lunz Ottawa Ont \$10,385, Ian Martin Associates Toronto Ont \$9,856, McKee Lockhart & Associates Ottawa Ont \$22,724, McNeely Engineering Rockland Ont \$9,884, Mechanical Consultants Western Ltd Ottawa Ont \$11,667, Moffat Engineering Toronto Ont \$17,500, Nicholas Rusz & Associates Toronto Ont \$10,000, Oliver Mangione MCCA Ottawa Ont \$5,130, Pageau Morel Lefebvre Ottawa Ont \$4,716, PAM Services & Associates Ottawa Ont \$3,125, Peto MacCallum Ltd Toronto Ont \$5,416, Philip T Carter & Associates Ltd Ottawa Ont \$13,997, Quist Tyrrell & Partners Ltd Hamilton Ont \$11,467, Reid Crowther & Partners Ltd Ottawa Ont \$15,185, Robert Halsall & Associates Ltd Ottawa Ont \$15,826, J M Schmidt Richmond BC \$3,844, Shore Tilbe Henschel Irwin Peters Toronto Ont \$6,200, Smith & Anderson Consulting Ottawa Ont \$22,352, Surveyer Menninger & Chen-evert Inc Montreal Que \$22,313, Technical Overload Toronto Ont \$5,829, Tek Consultants Fredericton NB \$3,000, The Trow Group Ltd Rexdale Ont \$7,998, Weisman & Associates Winnipeg Man \$4,946, Wood Banani Ltd Ottawa Ont \$23,221, Wright & Barker Co Ltd Sault Ste Marie Ont \$2,003.

Hospitality Services \$3,177.

Legal Services \$137,762—Annis O'Sullivan & Goltz Ottawa Ont \$23,450, J E Benoit & Associates Ottawa Ont \$3,913, Courtois Clarkson Parsons & Tetrault Montreal Que \$60,335, L S Philipps de Blais Rouyn Que \$2,620, Government of British Columbia—Minister of Finance Victoria BC \$2,555, Marcel Ste Marie Hull Que \$13,763, Stewart Young & Mason Toronto Ont \$3,097.

Management Consultant Services \$99,521—Gordon Bourne Consultant Ottawa Ont \$2,010, John Straiton & Partners Ltd Toronto Ont \$95,000.

Other Business Services \$5,538,376—A B C Lock Service Ltd Ottawa Ont \$7,594, Acres Equipment Ltd Winchester Ont \$15,550, Action Personnel Ottawa Ottawa Ont \$3,731, Rene Amyot General Roofing Orleans Ont \$30,403, Anchor Exterminator Reg'd Montreal Que \$7,311, Ascram Company Painting & Decorating Ltd Ottawa Ont \$4,810, Au Jardin Des Ormiers Montreal Que \$2,397, Archie Bain Ltd Vancouver BC \$8,307, Gerald E Baird Contractor Ottawa Ont \$7,310, Bannermont Ltd Ottawa Ont \$3,200, Thomas Baptie London England \$2,291, Barcourt Landscaping Agincourt Ont \$4,518, Beach McLeod Toronto Ont \$4,662, Beaudoin Construction Ltd Ottawa Ont \$3,243, Belray Painting Gatineau Que \$2,682, Bilingual Personnel Ottawa Ont \$18,037, Bonde Construction Ottawa Ont \$2,587, Brisson Demolition Woodlawn Ont \$2,570, Al Brazel Gatineau Que \$2,985, Burroughs Wellcome Ltd Willowdale Ont \$3,954, Cadillac Fairview Corp Ottawa Ont \$170,375, Calmic Ltd Willowdale Ont \$5,144, Campeau Corporation Ottawa Ont \$660,703, Canada's Capital Building Service Vanier Ont \$8,291, Canadian Carpet Cleaning Ottawa Ont \$8,530, C and L Construction Ottawa Ont \$6,525, C Champagne Cartage Ottawa Ont \$18,484, Chubb Security Locksmiths Ottawa Ont \$3,092, Commercial Kitchen Service Ltd Ottawa Ont \$3,351, Connor & Atlas Venetian Blinds Ottawa Ont \$8,380, Construction Larièrè Ltée Hull Que \$7,310, Contract Construction Services Ltd Ottawa Ont \$2,542, Corp Sanibec Hull Que \$3,400, Cyr and Investments Ottawa Ont \$5,684, Dataline Systems Ltd Montreal Que \$6,340, Dom Cat Construction Ottawa Ont \$4,220, Doran Construction Ottawa Ont \$2,700, Guy Derouin Ottawa Ont \$4,195, Double L Mechanical Ltd Ottawa Ont \$2,680, Douglas Enterprises Reg'd Ottawa Ont \$3,706, E Desormeaux Hull Que \$3,168, Duroc Enterprises Inc Montreal Que \$2,474, Dustmoon Maintenance Ottawa Ont \$13,425, El Greco Building Cleaning Ottawa Ont \$2,250, M T Ellis Ottawa Ont \$2,075, Exclusively Floral Thunder Bay Ont \$3,691, Falcon Pest Control Ottawa Ont \$2,200, Charlie Faulkner Cartage Ottawa Ont \$4,087, Federal Reg'd Services Hull Que \$24,392, Fedex Ltd Hull Que \$7,621, Fines Flowers Ottawa Ont

PUBLIC WORKS—Continued

\$31,673, Frederick Grodte Ltd Ottawa Ont \$5,600, Fluoriculture Gauthier Trois-Rivières Que \$2,107, Gendron Ltée Vanier Ont \$2,688, Glanville Enthoven London England \$8,156, Glenview Management Ltd Ottawa Ont \$7,256, Gossard Pryon Associates Eugent Oreg USA \$3,800, Government of Canada—National Capital Commission Ottawa Ont \$14,419; National Film Board Ottawa Ont \$14,000 and Supply and Services Ottawa Ont \$699,031, Green Care Toronto Ont \$4,620, Mr Greenjeans Toronto Ont \$6,733, Greenskeeper Inc Ottawa Ont \$14,101 and Rexdale Ont \$12,875, Harrington Personnel Ottawa Ont \$7,015, Honeywell Ltd Ottawa Ont \$6,606, Barry B Humphreys Ltd Burlington Ont \$2,650, I B M Canada Ltd Montreal Que \$9,501, E Jenson Greenhouses Ottawa Ont \$52,047 and Agincourt \$42,626, J M S & Associates Ottawa Ont \$6,128, Kelly Leduc Ltd Hull Que \$4,675, Gail Kirkby Edmonton Alta \$9,487, Marcel Labelle Hull Que \$8,512, Lardo General Construction Ottawa Ont \$9,592, J P Latreille Enrg Hull Que \$9,302, Les Ateliers de Readaption de L'Outaouais Hull Que \$5,148, Les Entreprises de Construction Pierre Gervais Touraine Que \$6,539, Les Placements Saillant Quebec Que \$11,701, Ted Machowski Ottawa Ont \$2,880, M and A L Roofing Ltd Ottawa Ont \$7,171, Maheu & Maheu Quebec Que \$2,259, Manpower Personnel Services Ottawa Ont \$276,519, Marbel Enterprises Touraine Que \$2,447, M A Independent Ottawa Ont \$2,585, Aurele Martine Ottawa Ont \$4,100, McEvoy Lock Ltd Ottawa Ont \$7,797, J H Meilleur & Fils Ltée Hull Que \$5,432, Markburn Holdings Ltd Willowdale Ont \$11,482, Nashua Murrit Toronto Ont \$5,042, John Nerkes Greenhouse London Ont \$11,058, Nettoyeurs Ideal Cleaners Vanier Ont \$4,524, Nor-Van Landscape Design North Vancouver BC \$19,138, Nursing Counsellor Service Ottawa Ont \$40,265, Office Overload Ottawa Ont \$2,070, OK Parking Services Ottawa Ont \$4,155, Olympia & York Development Toronto Ont \$1,259,603, Ontario Pest Control Brampton Ont \$3,314, Ottawa Awning & Canvas Ltd Ottawa Ont \$2,126, Ottawa Commercial Realities Ltd Ottawa Ont \$2,750, Ottawa Hull Bilingual Personnel Ottawa Ont \$17,538, Ottawa Sanitary Service Ottawa Ont \$2,340, Ottawa Valley Roofing Merrickville Ont \$3,110, PCO Services Ltd Montreal Que \$10,095 and Toronto Ont \$4,925, Pepiniere Dorobi Inc Rouyn Que \$3,460, Pepiniere St Vincent de Paul Laval Que \$5,517, Perfection Rug Co Ltd Ottawa Ont \$2,805, Personnel Pool Ottawa Ont \$447,029, Pestco Toronto Ont \$4,246, Pestroy Co Ltd Ottawa Ont \$5,781, Pete's Pest Control Ottawa Ont \$26,054, Plantera Ltd Dorval Que \$58,079, Plastics of Ottawa Ottawa Ont \$2,145, Portomatic Ltd Ottawa Ont \$2,487, Powers Regulator Co of Canada Ltd Ottawa Ont \$2,538, Regional Municipality of Ottawa Carleton Ottawa Ont \$52,965, Rentokil Ltd London England \$5,090, Rite-way Window Cleaners Ottawa Ont \$4,340, Roto Rooter Sewer Service Ottawa Ont \$2,658, W Rourke Ltd Ottawa Ont \$2,500, Safety Vermin Control Ottawa Ont \$3,400, Sanitor Ltd St Leonard Que \$3,591, Sapin Inc Levis Que \$2,986, Simpson Contract Ottawa Ont \$5,868, Bruce Smith Greenhouse Ottawa Ont \$7,934, Southern Tropic of Plants Winnipeg Man \$2,080, Staaldunien Floral Ltd Stoney Creek Ont \$5,449, Staff Builders Toronto Ont \$2,021, Stationnement Metropolitan Inc Montreal Que \$71,428, Steamatic of Ottawa Carleton Ottawa Ont \$37,953, Sterling Contracting Toronto Ont \$4,144, Stradwick Industries Ottawa Ont \$2,524, Sun Alliance & London Assurance Co London England \$10,019, Sun-craft Painters & Decorating Ltd Ottawa Ont \$3,675, Gilbert Tasse Aylmer Que \$2,185, The 500 Office Help Division Ottawa Ont \$5,339, The Sibbald Group Edmonton Alta \$2,025, Toronto Steeplejack Co Etobicoke Ont \$20,838, Total Employment Services Toronto Ont \$4,851, Tricil Waste Management Ltd Ottawa Ont \$25,607, Tri City Flooring Co Ottawa Ont \$10,362, Tropical Plant Decor Burlington Ont \$2,289, Tropical Plant Display Ltd London England \$2,849, Fred Trotter Construction Ltd Ottawa Ont \$6,524, TVS Travelways Ottawa Ont \$6,490, Twinn Pest Control

Ottawa Ont \$12,468, Valley Roofing & Repair Inc Pembroke Ont \$4,820, W J Virtue CPM Ottawa Ont \$5,890, Webber Heating (1975) Ltd Whitehorse YT \$4,116, Westboro Building Services Ottawa Ont \$3,167, West Chemical Products Co Ltd Montreal Que \$18,969, Ted Wojacki Ottawa Ont \$2,163, Xerox of Canada Don Mills Ont \$27,291.

Other Real Estate Services \$89,848—Government of Canada—Central Mortgage & Housing Ottawa Ont \$15,913, D A Hughes & Associates Montreal Que \$2,500, Barry B Humphreys Ltd Burlington Ont \$2,250, Henry S Orth PE Chestertown Md USA \$2,942, Royal Jubilee Hospital Victoria BC \$6,785, Shaughnessy Hospital Vancouver BC \$10,862, Sychuk Enterprises Ltd Edmonton Alta \$3,000, The Sibbald Group Edmonton Alta \$6,500, David C Thompson Ottawa Ont \$2,100, Université Laval Quebec Que \$3,600.

Other Types of Services \$2,984.

Photographic Services \$30,878—Allied Photo Service Toronto Ont \$2,893, Benjamin Film Lab Toronto Ont \$2,258, Binette & Associates Ltd Montreal Que \$3,246, Photo Service Ltd Montreal Que \$2,873.

Printing Services \$190,593—Government of Canada—Supply and Services Ottawa Ont \$159,094, Superior Reproductions Vancouver BC \$5,328, Norman Wade Pointe Claire Que \$2,317.

Protection Services \$1,698,435—A D T Security Systems Toronto Ont \$51,155 and Winnipeg Man \$4,422, Barnes Security Services Ltd Toronto Ont \$7,858, George Bolton Electrical Ltd Ottawa Ont \$2,880, Canadian Corps of Commissioners Calgary Alta \$17,258; Edmonton Alta \$61,415; Halifax NS \$54,731; Montreal Que \$101,928; Ottawa Ont \$541,665; Saint John NB \$20,177; St John's Nfld \$16,255; Toronto Ont \$152,237 and Winnipeg Man \$19,629, Chubb Security Systems Montreal Que \$9,661 and Toronto Ont \$3,039, Chubb Wardens Ltd London England \$25,550, Dominion Electric Protection Ltd Toronto Ont \$61,138, Dustbane Security Services Ottawa Ont \$277,185, Federal Alarms Ltd Toronto Ont \$4,117, Garda Alarms Co Montreal Que \$2,356, Grant Security Service Ottawa Ont \$15,219, Honeywell Ltd Ottawa Ont \$3,024, Johnson Controls Ltd Ottawa Ont \$2,328 and Toronto Ont \$15,000, Moreau Fire Inspection Montreal Que \$2,002, Precision Alarm & Signal Systems London Ont \$7,314, Simplex International Time Equipment Co Ltd Ottawa Ont \$3,483, S J S Protection Co Ottawa Ont \$149,438, The General Group Ottawa Ont \$2,348, United Security Toronto Ont \$7,917, Universal Alarms Ltd Ottawa Ont \$20,354, Wellington Electric Co (of Ottawa) Ltd Ottawa Ont \$7,120, Western Investigation Calgary Alta \$3,042.

Registrations Fees \$16,367.

Secretarial Services \$201,073—H V Chapman & Associates Ltd Ottawa Ont \$2,451 and Toronto Ont \$7,017, Compagnie Yvonne Bedard Ltée Montreal Que \$11,618, D G S Temporary Services Toronto Ont \$50,671, DOT Personnel Services Ottawa Ont \$4,890, Employees Overload Ltd Toronto Ont \$22,047, Mayfair Personnel Ltd Edmonton Alta \$3,474, Manpower Personnel Montreal Que \$3,000, North Shore Business Services North Vancouver BC \$3,432, Office Overload Edmonton Alta \$2,100; Montreal Que \$2,385; Ottawa Ont \$4,367 and Toronto Ont \$5,390, Ottawa Hull Bilingual Personnel Ottawa Ont \$2,239, Personnel Pool Ottawa Ont \$12,433, Staff Builders Toronto Ont \$2,024, Technical Overload Toronto Ont \$14,498, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$5,264.

Training and Educational Services \$137,595—Bell Canada Montreal Que \$43,875, M T Ellis & Associates Ltd Ottawa Ont \$3,707, Government of Canada—Public Service Commission Ottawa Ont \$14,563 and Vancouver BC \$3,810.

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—CAPITAL**

Architectural Services \$11,824,958—Adamson Associates Toronto Ont \$314,790, Allen and Hewing Vancouver BC \$4,961, Allward and Gouinlock Don Mills Ont \$8,147, Aza Avramovitch Assoc Ltd Halifax NS \$2,950, Bank of Montreal Assoc Ont \$14,141, Bember and Kuzycz Burnaby BC \$5,270, G E Bemi and Associates Ottawa Ont \$4,105, J E Benoit and Associates Montreal Que \$3,336, Daniel S Bong Victoria BC \$2,325, A A Bascariol Ltd Toronto Ont \$20,086, David Boulva Dimakopoulos Architects Montreal Que \$47,145, George Brandy Assoc Ltd Halifax NS \$6,674, Bregman and Hamann Don Mills Ont \$4,516, A Butler Architect Hamilton Ont \$5,452, Cameron Design and Development Ottawa Ont \$3,590, Canadian National Institute for the Blind Toronto Ont \$2,433, Joseph Cantafio North Vancouver BC \$12,256, Can-Tech Services Toronto Ont \$28,206, Pierre Cayer Architects Hull Que \$3,231, Raymond Y Ching Vancouver BC \$3,976, Cochran and Forsyth Architects Ltd Halifax NS \$3,251, Craig Kohler and Dickey Ottawa Ont \$10,654, W C Crosbie Windsor Ont \$3,750, Hubert Culham Langley BC \$4,406, Design Team Leasing Toronto Ont \$14,255, Peter Dobbing Architect Ottawa Ont \$8,227, Dobush Hein and Assoc Ottawa Ont \$4,500, Elite Design Studios Ottawa Ont \$2,903, Eng and Wright Vancouver BC \$7,576, Taylor Evans Ottawa Ont \$2,396, Fairbanks and Sawyer Nelson BC \$4,508, W E Fancott Architect Ottawa Ont \$3,375, Leslie Fekete Toronto Ont \$27,518, James Fenson Vancouver BC \$2,266, Alan R Greenwell Prince George BC \$2,230, Government of Canada—Revenue Canada—Taxation Ottawa Ont \$2,644, Grolle Arch & Engr Ltd Regina Sask \$2,421, Hamilton Doyle and Associates Vancouver BC \$7,224, Hawthorne Mansfield Vancouver BC \$9,318, Jean Issalys Architect Hull Que \$10,982, Steven Katz Assoc Ottawa Ont \$14,862, Roger Kemble Vancouver BC \$2,836, Langlois and Blair Arch Hull Que \$141,697, Lithwick Johnson and Moy Ottawa Ont \$46,325, Moffat Moffat and Kinoshita Toronto Ont \$106,621, Derek Neale Vancouver BC \$2,082, Barry Nixon Vancouver BC \$4,357, Nixon and Browning Cranbrook BC \$10,317, Zymgint J Nowak Bribia Ottawa Ont \$10,950, Ogilvie Hogg McLean Ottawa Ont \$85,034, On-Line Personnel Toronto Ont \$7,060, P G L Architect and Rene Montreal Que \$54,116, David Parsey West Vancouver BC \$9,852, Pye and Richards Architects Ottawa Ont \$19,447, Ranta and Tett Thunder Bay Ont \$2,385, Redwood Gordon Architects Coe Hill Ont \$4,375, Regional Data Centre Consortium Winnipeg Man \$785,908, Reid Crowther and Part Calgary Alta \$21,000, Rysavy and Rysavy Architects Ottawa Ont \$30,800, Hilde Schreier Ottawa Ont \$14,282, Simon Scott Vancouver BC \$3,000, Hans L Stutz Ottawa Ont \$3,806, George Suhanic Consultants Islington Ont \$13,854, Sutton and Bell Toronto Ont \$8,693, Technician International Toronto Ont \$2,134, D W Thomson Vancouver BC \$12,937, Jost Tiekler Vancouver BC \$8,568, Total Employment Services Toronto Ont \$6,305, Douglas H Urquhart Architects Ltd Halifax NS \$3,410, W L Wardrop and Associates Thunder Bay Ont \$4,000, Webb Zerafa Merkes Housden Partnership Toronto Ont \$3,194, Alex Webber West Vancouver BC \$6,853.

Caretaking Services \$36,831—City Wide Mobile Wash Toronto Ont \$5,020.

Data Processing Services \$80,566—Alphatext Limited Ottawa Ont \$10,950, S D L Ottawa Ont \$9,450.

Engineering Services \$11,977,072—A D G A Ltd Ottawa Ont \$3,010, Affiliated Technical Services Oshawa Ont \$22,303, Charles Bell and Co Sudbury Ont \$4,600, Bonhomme Sudbury Ont \$2,500, James Boyd Waubashene Ont \$4,000, Brasis Frigon Hanley Ottawa Ont \$11,675, Bregman and Hamann Don Mills Ont \$20,750, Calor Mechanical Ltd Ottawa Ont \$14,100, Can-Tech Services Toronto Ont \$4,495, Charley & Bissett Ltd London Ont \$7,350, Choukalos Woodburn & Associates Vancouver BC \$8,490, Clapperton Engineering Ottawa Ont \$4,463, R J Clark Orleans Ont

\$13,318, Cole Sherman & Associates Willowdale Ont \$25,272, Cook Pickering & Doge Vancouver BC \$3,654, Cole Langlois Gagne Consulting Engineers Rouyn Que \$2,184, Cummings Scully and Assoc Ottawa Ont \$5,600, Damas and Smith Ltd Ottawa Ont \$3,500, Delta Surveys Inc Charlottetown PEI \$3,182, Derek Willis and Associates Willowdale Ont \$3,163, Design Team Leasing Toronto Ont \$2,364, Dominion Soil Investigation Ltd Windsor Ont \$5,975, E G M Cape & Co Toronto Ont \$585,402, Elevator Consulting Group Ottawa Ont \$3,836, Environmental Engineering Consultants Ltd Ottawa Ont \$31,537, J V Fitzgerald Associates Willowdale Ont \$2,400, Fondex Ltee Hull Que \$9,574, G K Garden Building Calgary Alta \$3,904, Giffels Assoc Ltd Rexdale Ont \$7,175, Gillis and Associates Toronto Ont \$2,019, Martin Glotman Vancouver BC \$12,243, Golden and Associates Ltd Ottawa Ont \$2,736, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$8,739, National Defence Ottawa Ont \$5,061 and Supply and Services Ottawa Ont \$19,582, Graham Bacon Welter Thunder Bay Ont \$3,721, Hanscomb Roy Associates Winnipeg Man \$3,000, Helyar and Associates Ltd Toronto Ont \$2,760, Honeywell Ltd Winnipeg Man \$2,066, I B I Group Toronto Ont \$3,000, Carl J Johnson Fort Churchill Man \$5,001, William Kackmarlyk Windsor Ont \$4,875, Klein & Dashevsky Ltd Winnipeg Man \$1,933, R M Kostuch Associates Ltd Ottawa Ont \$10,145, Lincoln North and Company Toronto Ont \$3,600, W Loates Incorporated Ottawa Ont \$10,150, J Lunde and Associates Ottawa Ont \$22,961, John J Lunz Ottawa Ont \$3,750, Ian MacPherson Associates Toronto Ont \$17,980, Malcom Engineering North Vancouver BC \$4,495, Oliver Mangione Ltd Ottawa Ont \$2,443, Maranu Rowntwaite Toronto Ont \$9,943, Ian Martin and Associates Toronto Ont \$2,494, McElhanney Surveying Vancouver BC \$6,152, McKee Lockhart and Assoc Ltd Ottawa Ont \$4,179, Mechanical Consultants Western Winnipeg Man \$5,000, Mesac and Associates Ltd Toronto Ont \$2,566, Moffat Engineering Toronto Ont \$9,500, Mozes Engineering Don Mills Ont \$6,430, D Munro Toronto Ont \$9,263, National Air Balance Mississauga Ont \$3,226, Nicholas Rasz and Associates Toronto Ont \$2,708, park & Djwa Vancouver BC \$15,000, Reid Crowther and Partners Ltd Winnipeg Man \$6,000, J L Richards and Assoc Ottawa Ont \$34,562, A J Robinson and Assoc Hazeldean Ont \$3,998, Rouleau Realty Sudbury Ont \$5,500, Saskmont Engineering Saskatoon Sask \$9,113, Scouten Mitchell Sigurdson Winnipeg Man \$30,528, Spectralite 70 Ltd Toronto Ont \$17,368, Stapleton Associates Toronto Ont \$2,050, Tamblin Mitchell and Partners Ottawa Ont \$31,660, Technician International Support Services Ottawa Ont \$10,837, Tek Consultants Fredericton NB \$3,998, Territorial Projects Ltd Vancouver BC \$11,000, Total Employment Service Toronto Ont \$6,064, Townend Stefura Balesh Toronto Ont \$50,000, Triangle Personnel Ltd Kitchener Ont \$19,355, The Trow Group Sudbury Ont \$8,253, Underwood McLellan and Associates Winnipeg Man \$6,100, Urbanics Vancouver BC \$9,000, Vezina Fortier and Associates Hull Que \$3,946, Walter Fedy McCarger Hachborn Kitchener Ont \$2,184, W L Wardrop and Associates Thunder Bay Ont \$3,000, and Winnipeg Man \$81,675, Warnock Hersey Elmslie Lasalle Que \$6,570, Weizmann and Associates Winnipeg Man \$51,831, J Douglas Wilson Toronto Ont \$19,117, Ernest Wotton Toronto Ont \$3,136.

Hospitality Services \$2,896.

Legal Services \$63,306—Edward P Coy St Catharines Ont \$2,217, Gotlieb & Pearl Toronto Ont \$10,000, D K Laidlow Toronto Ont \$4,166.

Management Consulting \$1,448,249—J E Benoit and Associates Toronto Ont \$2,153, D C Hamilton and Assoc Ottawa Ont \$16,608.

Other Business Services \$1,012,055—Aza Avramovitch Assoc Ltd Halifax NS \$2,430, Canadian Corp Commissioners Ottawa Ont \$5,174, Employment Personnel Services Halifax NS \$11,139, Government of Canada—Supply and Services Ottawa Ont \$141,800,

PUBLIC WORKS—Continued

Supply and Services—Service Fees Ottawa Ont \$89,669, Motorways Ontario Ltd Bells Corners Ont \$2,827, Northmount Maintenance Mississauga Ont \$9,135, Personnel Pool Ottawa Ont \$24,698, Technical Overload Ottawa Ont \$11,126, Technican International Toronto Ont \$20,301.

Other Real Estate Services \$41,516—Pacific Rim Realty Vancouver BC \$3,000.

Other Types of Services \$1,810.

Photographic Services \$355,324—Peter Ball St John's Nfld \$3,517, Foto Blohm Associates Ottawa Ont \$11,052.

Printing Services \$101,632—Campbell Reproductions Ottawa Ont \$4,693, Government of Canada—Supply and Services Ottawa Ont \$15,679, Midtown Reproductions Toronto Ont \$7,938, Slim Streak Production Toronto Ont \$9,500, Superior Reproduction Vancouver BC \$2,272.

Protection Services \$331,462—Barnes Security Ltd Montreal Que \$4,977, Western Postal Region Vancouver BC \$27,832, Leslie Wright & Rolfe Vancouver BC \$2,573.

Secretarial Services \$185,877—D G S Group Ltd Toronto Ont \$8,866, Ideal Personnel Mississauga Ont \$3,581, Sergio Jeffery Design Toronto Ont \$4,028, Staff Builders Toronto Ont \$9,156, Technican International Toronto Ont \$16,460, Total Employment Services Toronto Ont \$7,426.

MARINE PROGRAM—OPERATION AND MAINTENANCE

Agricultural Services \$10,820—De Leuw Cather Ottawa Ont \$10,794.

Caretaking Services \$21,262—McLeod Cleaners Ltd New Westminster BC \$4,806, Nelson Laundries Ltd Vancouver BC \$2,120.

Data Processing Services \$10,972—Group Five Consulting Ottawa Ont \$4,280, S D L Ottawa Ont \$5,000.

Engineering Services \$1,348,435—R C Abbott Ltd Come by Chance Nfld \$15,975, Acres Manitoba Ltd Winnipeg Man \$10,374, Allmo Inc Ste Foy Que \$7,875, Archer Seaden & Associates Montreal Que \$39,194, J J Barrette & Associates Montreal Que \$35,000, Beaulieu Poulin Robitaille Quebec Que \$111,822, B C Research Vancouver BC \$8,699, Bergeron Côte & Associates Sillery Que \$7,533, Can Drive Services Ltd North Vancouver BC \$5,135, Carrier Trotter Aubin Sohler Quebec Que \$4,416, Cogemat Inc Ste Foy Que \$7,628, Consultants S B C S Sherbrooke Que \$60,000, Copac Inc Rivière du Loup Que \$54,827, Delisle & Associates Longueuil Que \$63,000, Després Landry & Associates Montmagny Que \$81,947, Dupuis Côte & Associates Quebec Que \$54,956, Engineering Technical Services Sarnia Ont \$3,977, Entreprises Jacques Ritcho Inc Repentigny Que \$11,464, Evans Yetman & Endal Associates Ltd Halifax NS \$2,865, Gaston Drouin & Associates Ste Foy Que \$27,300, Government of Canada—Environment Ottawa Ont \$14,563, R M Hardy Burnaby BC \$33,873, Lafontaine Cowie Buratto & Associates Ltd Windsor Ont \$3,000, Fernand Imbault Montreal Nord Que \$70,000, Laboratoire B Sol Ltee Baie Comeau Que \$18,868, Laboratoire de Construction du Quebec Ste Foy Que \$13,697, Laboratoire Sol et Beton Inc Chicoutimi Que \$4,717, James F MacLaren Ltd Willowdale Ont \$20,631, Mar Land Engineering Ltd Scarborough Ont \$13,991, Jean Marie Marquis & Associates Rimouski Que \$47,835, Menard Marsan & Associates Rimouski Que \$56,998, Keith Philpott Consulting Engineer Toronto Ont \$54,536, R J Pickett & Associates Ltd Halifax NS \$11,571, Pluritec Consultants Trois Rivières Que \$140,475, F J Reinders & Associates Ltd Brampton Ont \$10,720, Roche & Associates Ltd Ste Foy Que \$8,623, Stevenson Hardtke Associates

Ltd Toronto Ont \$4,447, Swan Wooster Vancouver BC \$7,188, Technisol Inc Quebec Que \$16,167, Tetrad Computer Applications Ltd Vancouver BC \$15,688, Total Employment Services Toronto Ont \$6,080, Tremblay Deschenes Pineau Baie Comeau Que \$62,300, Vandry Jobin & Associates Ste Foy Que \$50,052.

Other Business Services \$158,978—Atlantic Marine & Diving Co Ltd Fredericton NB \$2,215, Editorial Services Ottawa Ont \$19,000, Enviroclean Ltd Willowdale Ont \$2,905, Government of Canada—Environment Ottawa Ont \$11,885, National Research Council Ottawa Ont \$2,914 and Supply and Services Ottawa Ont \$100,539, Xerox of Canada Don Mills Ont \$2,467.

Other Types of Services \$1,584.

Printing Services \$11,471.

Protection Services \$100,999—Canadian Corps of Commissionaires Victoria BC \$55,291, Metropolitan Investigation & Security St John's Nfld \$27,588.

Secretarial Services \$10,674.

Training Educational Services \$3,276.

MARINE PROGRAM—CAPITAL

Architectural Services \$138,812—Fenco Hamilton Ont \$65,042, Totten Sims Hubick Associates Whitby Ont \$18,271.

Data Processing Services \$2,922.

Engineering Services \$1,535,590—Acres Manitoba Ltd Winnipeg Man \$5,368, A D I Ltd Saint John NB \$29,232, Alberly Pullertis Dixon & Associates (1977) Ltd Sudbury Ont \$3,112, B C Research Vancouver BC \$5,002, Beak Consultants Ltd Mississauga Ont \$2,958, Morton Dadds & Partners Ltd Thunder Bay Ont \$2,545, Government of Canada—Environment Vancouver BC \$20,271 and Supply and Services Ottawa Ont \$9,987, Alex Irving Pembroke Ont \$4,851, J W Kamphuis Toronto Ont \$10,225, R J Pickett & Associates Ltd Halifax NS \$2,991, Marcel Ste Marie Hull Que \$2,472, H Sutcliffe Ltd New Liskeard Ont \$5,296, Togham & Case Ltd Chatham Ont \$6,301, J Philip Vaughn & Associates Ltd Halifax NS \$6,378, Western Hydraulics Coquitlam BC \$73,743.

Legal Services \$12,195—Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$3,179.

Other Business Services \$93,276—Government of Canada—National Research Council Ottawa Ont \$3,483 and Supply and Services Ottawa Ont \$72,265.

Other Types of Services \$2,604.

Printing Services \$11,495—Superior Reproduction Vancouver BC \$4,591.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATING AND MAINTENANCE

Architectural Services \$8,987—M R Byrne & Associates Burlington Ont \$8,987.

Engineering Services \$174,073—M R Byrne & Associates Burlington Ont \$6,196, DeLeuw Cather Ottawa Ont \$11,829, M M Dillon Ltd Ottawa Ont \$85,245, Greer Galloway and Associates Pembroke Ont \$5,215, Pacific Rim Management Vancouver BC \$8,832, C C Parker & Associates Hamilton Ont \$7,468, R J Pickett & Associates Riverview NB \$2,984, Trenton Technical Services Montreal Que \$5,911.

PUBLIC WORKS—Continued

Other Business Services \$7,393,353—Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$5,248,281 and Supply and Services Ottawa Ont \$14,787.

Other Types of Services \$3,427.

Protection Services \$10,449—Valley Investigations Surrey BC \$8,937.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL

Data Processing Services \$2,109.

Engineering Services \$513,574—Fenco Engineering Stephenville Nfld \$19,992, Golder Browner & Associates Vancouver BC \$4,148, Naas Enterprises Ltd Vancouver BC \$4,879, Pacific Rim Management Vancouver BC \$190,952.

Other Business Services \$66,441—Audit Services Bureau Vancouver BC \$16,466, Hyatt Resource Services Ltd Richmond BC \$27,226, Government of Canada—Supply and Services Ottawa Ont \$18,072.

Other Types of Services \$445.

Photographic Services \$3,188.

Printing Services \$4,087.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE

Architectural Services \$487,223—J P Arseneault & Associates Montreal Que \$7,500, Andrea Berlinski Montreal Que \$2,000, Berthiaume Blanchet Montreal Que \$10,456, Boudrias Boudreau & St-Jean Longueuil Que \$18,891, Aurèle Cardinal Montreal Que \$10,943, Laszlo Demeter Montreal Que \$15,410, Dimitri Dimakopoulos Montreal Que \$108,415, Paul Duznas Montreal Que \$9,594, Kosh Leblond & Beaubien Montreal Que \$9,350, Gendron & Lefebvre Inc Laval Que \$66,221, Jean Claude Lahue & Associates Montreal Que \$52,335, Gilles Legault Ste Thérèse Que \$4,000, Gilles Madore Lachute Que \$22,500, Mangiat & Marette Ste Julie Que \$58,340, Robert Ménard A D B A St Jérôme Que \$20,000, Claude L Mercier Ing F Montreal Que \$3,988, Pluram Inc Montreal Que \$3,842, N J Schuller London Ont \$5,000, Tafard & Pariseau Oka Que \$16,916.

Caretaking Services \$36,581—Service Général d'Entretien St Janvier Que \$33,332.

Catering Services \$2,685—Monique Laurin Ste Scholastique Que \$2,677.

Data Processing Services \$21,979—Quasar Systems Ltd Montreal Que \$16,276.

Engineering Services \$325,140—Archer Seaden & Associates Montreal Que \$36,722, Beauchemin Beaton Lapointe Inc Montreal Que \$39,615, Carleton Appraisal Services Ltd Ottawa Ont \$3,000, Caron Desbois Balevi Laval Que \$2,343, C B C L Ltd Halifax NS \$3,815, Armand Desrosiers Inc Montreal Que \$3,000, Deschenes & Associates Montreal Que \$3,929, Dimitri Dimakopoulos Montreal Que \$28,041, Gendron & Lefebvre Inc Laval Que \$77,282, E H Lambert & Associates Thornhill Ont \$2,902, Pierre Landry Urbaniste & Associates Montreal Que \$15,000, Roger Lefebvre Montreal Que \$3,742, Leroux Leroux Nantel Papin & Associates Montreal Que \$3,500, M H L & Associates Ltd Calgary Alta \$2,032, Montreal Urban Community Montreal Que \$21,514, Parker Associates Hamilton Ont \$2,864, Proctor & Redfern Group Toronto Ont \$4,490, St Lawrence Seaway Authority Cornwall Ont

\$6,116, Techtrol Ltd St Laurent Que \$39,763, Terra Surveys Ltd Ottawa Ont \$6,016, Willis Cunliffe Tait New Westminster BC \$14,619.

Exhibits Design Consultant Services \$85,192—Government of Canada—Supply and Services Ottawa Ont \$83,747.

Legal Services \$162,042—Allaire L'Heureux Montreal Que \$39,960, J Clement Carrière Mirabel Que \$24,895, Dansereau Thérien Mirabel Que \$7,696, De Granpré Colas Amyot Lesage Mirabel Que \$41,666, Desjardins et Courville Mirabel Que \$4,225, Drouin Charette & Associates St Eustache Que \$3,779, Howard P Hamilton Calgary Alta \$2,200, J Arthur Marois Montreal Que \$3,005, Sibbald Group Edmonton Alta \$2,200, D Stewart Port Hope Ont \$2,468, Turner Drake & Partners Ltd Halifax NS \$3,000, Valois Simon Lachute Que \$2,015, Gérard Vermette Ottawa Ont \$2,662, Viau Bélanger Hébert Mailloux Paquet Montreal Que \$3,000, D Way Toronto Ont \$2,304.

Management Consultants Services \$381,777—Audy Verreault & Associates St Jérôme Que \$18,267, Jacques Beique Jr Longueuil Que \$10,000, Bélanger Chabot Enrg Montreal Que \$12,794, Bureau des Conseillers en Gestion Ottawa Ont \$50,095, Joseph Cadloff Laval Que \$3,500, Aurèle Cardinal Montreal Que \$4,595, Charbonneau Lafleur Hotte & Associates Montreal Que \$3,500, Louise Crête Shawinigan Que \$3,290, Darveau Grenier Lussier & Associates Quebec Que \$10,000, Laszlo Demeter Montreal Que \$45,000, Bill Dobsan Stoneham Que \$16,751, Dostie Drew Valiquette Inc Montreal Que \$8,750, Gauthier Paulin Thériault Ltd & G R Dion Charlesbourg Que \$9,750, Gendron & Lefebvre Inc Laval Que \$45,600, Le Groupe Ubel Montreal Que \$16,626, Pierre Lessard Montreal Que \$4,657, Peat Marwick & Partners Toronto Ont \$23,025, Quasar Systems Ltd Montreal Que \$34,289, Rep Inc Montreal Que \$7,373, Réseau de Développement d'Organisation Inc Montreal Que \$3,000, Paul Roy Ste Thérèse Que \$9,500, Somer Montreal Que \$13,701, Therrien Dansereau Courcelles & Associates Inc Montreal Que \$2,229, John M Udy Ottawa Ont \$5,332.

Other Business Services \$356,872—Raymond Allard Montreal Que \$2,124, Berts Parachute Inc Mirabel Que \$13,697, J Boogaard Port Colborne Ont \$2,275, Yvon Brunette Mirabel Que \$8,160, Cadieux Charette Meloche & Associates Inc Montreal Que \$7,162, La Cie d'Evaluation Metropolitaine Ltée Montreal Que \$7,379, Circam Montreal Que \$2,750, Dansereau Thérien Mirabel Que \$33,087, Dubois Ferland St Hilaire & Associates Montreal Que \$43,115, Government of Canada—Supply and Services Ottawa Ont \$4,945, René M Hardy Mirabel Que \$4,215, Hollandia Nurseries Ltd Toronto Ont \$2,530, Major & Martin Inc Montreal Que \$20,063, J Arthur Marois Montreal Que \$11,697, Montreal Urban Community Montreal Que \$2,320, David Nadler Mirabel Que \$13,292, Office Overload Ltd Hull Que \$7,133, Raymond Joyal & Associates Montreal Que \$30,441, Réal Ouimet & Associates Laval Que \$8,292, Service de Pompe supérieur Enrg St-Eustache Que \$4,954, Société la Haye & Ouellet Montreal Que \$21,863, Sorécom Montreal Que \$15,151, Union Foncière Générale Inc Montreal Que \$7,500, Urbec Montreal Que \$40,550, Waleam Bruneau Associates Mirabel Que \$12,750, Yvon Caron & Associates Inc St-Eustache Que \$13,856.

Other Real Estate Services \$45,839—Gendron & Lefebvre Associates Laval Que \$3,728, Pat King Appraisals Ltd Halifax NS \$2,750, Somer Montreal Que \$8,955, Urban Space Futures Oshawa Ont \$8,000.

Other Types of Services \$2,460.

Photographic Services \$29,156—Jacques Charette & Associates Ltd Ottawa Ont \$5,964, Gendron & Lefebvre Associates Laval Que \$16,016, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,106, Norman Wade Pointe Claire Que \$3,359.

PUBLIC WORKS—Concluded

Printing Services \$43,986—Government of Canada—Supply and Services Ottawa Ont \$35,142, Le Droit Ottawa Ont \$3,360, Norman Wade Pointe Claire Que \$3,078.

Protection Services \$239,912—Agence Aigle Sécurité Privée Trois-Rivières Que \$194,018, Barnes Security Services Ltd Montreal Que \$4,371, Canadian Corps of Commissioners Montreal Que \$35,475.

Secretarial Services \$330,464—Aide Technique Temporaire J K Ltée Montreal Que \$6,390, Les Associés Marie Selick Ltée Montreal Que \$7,547, Multi-Service Ste-Thérèse Inc Ste-Thérèse Que \$109,279, Office Overload St Catharines Ont \$8,707, Service de Personnel Milles Îles Inc Ste Thérèse Que \$187,982, Somer Montreal Que \$10,000.

Training and Educational Services \$10,221.

REGIONAL ECONOMIC EXPANSION

Accounting Services \$1,968,117—Dunwoody and Co Thunder Bay Ont \$4,275, Fraser and Otton Ottawa Ont \$2,997, Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$1,947,972.

Business Services \$1,034,682—Action Personnel Ottawa Ont \$10,935, B W Alder and Associates Ottawa Ont \$5,857, Barbara's Office Personnel Ottawa Ont \$63,594, Business Aid Ottawa Ont \$7,603, H V Chapman and Associates Toronto Ont \$38,413, Christina Personnel Ottawa Ont \$12,462, Gilles Caisse Conseils Montreal Que \$2,081, Dominion Computer Support Ottawa Ont \$3,940, Dot Personnel Halifax NS \$2,457 and Ottawa Ont \$40,138, Dun and Bradstreet Toronto Ont \$21,444, Economy Building Maintenance (1976) Ltd Saskatoon Sask \$4,379, Fabriplex Montreal Que \$7,608, The 500 Selection Service Ottawa Ont \$46,797, Government of Canada—National Film Board Montreal Que \$51,678, Supply and Services Ottawa Ont \$97,018 and Supply and Services/Printing Ottawa Ont \$6,200, Harrington Personnel Ottawa Ont \$10,994, Henry T Madeley Indian Head Sask \$17,820, Kelly Girl Services of Canada Ltd Toronto Ont \$14,153, Andre LaRose Hull Que \$21,965, Les Oeuvres de Presse Acadienne Moncton NB \$25,000, Leslie Lewis Maple Creek Sask \$2,700, L'Univers de la Femme Montreal Que \$7,035, Macdonald and Brisson Ottawa Ont \$12,562, Manpower Temporary Services Ottawa Ont \$47,492 and Sudbury Ont \$6,149, Marc Production Ltd Ottawa Ont \$21,375, Metro Credit Montreal Que \$2,392, Miss Stacey Ottawa Ont \$15,910, Office Assistance (Canada) Ltd Saskatoon Sask \$4,687, Office Extras Toronto Ont \$31,335, Office Overload Moncton NB \$14,650, Montreal Que \$4,555, Ottawa Ont \$73,439, Toronto Ont \$2,366 and Winnipeg Man \$20,535, Olsten Temporary Services Toronto Ont \$5,454, Ottawa-Hull Bilingual Personnel Ottawa Ont \$5,288, Personnel Pool Ottawa Ont \$48,407, Pierre Charion et Associés Montreal Que \$5,610, Pollack Personnel Ottawa Ont \$8,913, Portage Personnel Hull Que \$24,149, Raymond St Arneaud Edmonton Alta \$2,302, Selective Temporary Placement Ottawa Ont \$14,637, Service de Contrôle des Nouvelles de Radio-TV Pointe Claire Que \$6,757, Telbec Telecommunications Montreal Que \$9,274, V Fischer St John's Nfld \$2,339, Victor Canada Ltd Cambridge Ont \$11,466, Wayne Barrett Charlottetown PEI \$14,743, William Huff Advertising Edmonton Alta \$4,031, X-perit Selection Services Ltd Fredericton NB \$9,659.

Consulting Services \$1,195,787—Prof J Abramson Saskatoon Sask \$5,700, Adcon Ltd Moncton NB \$8,265, Dr P L Arcus Vancouver BC \$4,462, B and B Advertising Ltd Montreal Que \$5,000, Harold Baker Saskatoon Sask \$4,100, Ralph E Beals Amherst Mass USA \$9,520, Berger and Associates Ltd Ottawa Ont \$4,500, R Albert Berry Westhill Ont \$2,669, Biger Consultants Willowdale Ont \$2,782, James G Boggis London England \$3,342, Dr Thomas N Brewis Ottawa Ont \$2,300, Carl S Calantone Jr Montreal Que

\$3,377, Canadian Gallup Poll Ltd Toronto Ont \$15,415, Tom R Carter East Kelowna BC \$2,700, Cegir Inc Montreal Que \$6,000, Centre de Recherche en Aménagement Régional Sherbrooke Que \$7,214, Conference Board in Canada Ottawa Ont \$9,000, Robert F Conrad Madison Wis USA \$13,429, Consultex Inc Montreal Que \$29,747, Donald D'Costa Ottawa Ont \$2,950, E and B Cowan Montreal Que \$21,761, Joseph D'Cruz Belmont Mass USA \$51,552, D W Ross and Associates Vancouver BC \$3,542, Development Planning Association Ltd Ottawa Ont \$7,000, Econanalysis Inc Toronto Ont \$2,990, Ernst and Ernst Ottawa Ont \$22,300, Energenetics Ltd Ottawa Ont \$13,000, John C Evans Toronto Ont \$10,562, Fernand Martin et Marcel Boyer St Bruno Que \$6,209, C F Framingham Winnipeg Man \$23,560, Adelard Gallant Montreal Que \$3,200, Marc Gallant Charlottetown PEI \$4,638, Paul Gilliat Beaconsfield Que \$3,736, Government of Canada—Justice Ottawa Ont \$3,143, Supply and Services Ottawa Ont \$15,139 and Supply and Services/Bureau of Management Consulting Ottawa Ont \$45,263, Government Studies Program Dalhousie University Halifax NS \$4,076, Edward Gray Guelph Ont \$3,225, H N Halvorson Consultants Vancouver BC \$7,583, Dr A C Harberger Chicago Ill USA \$2,400, Prof Alan Haynes Saskatoon Sask \$12,225, Gavin Henderson Toronto Ont \$3,800, Frederick A Hooper Jr Cambridge Mass USA \$10,854, Hospitality Systems Research Ltd Edmonton Alta \$10,784, R Hurtubise et Y Poulin Ste Foy Que \$11,459, Jacuelli and Associates Fribourg Switzerland \$113,547, Institut Canadien d'Éducation aux Adultes Montreal Que \$10,375, International Coal Consultants Ottawa Ont \$13,193, William A Jenkins Truro NS \$5,000, Robert F Johnson Dartmouth NS \$2,300, Harvey F Kolodny Toronto Ont \$21,133, René La Forest St Jerome Que \$4,150, Pierre Lassere Ottawa Ont \$5,774, Laurentian Institute for Social and Economic Development Ottawa Ont \$5,050, Leisure Studies Data Waterloo Ont \$2,650, Leonard and Partners Ltd Montreal Que \$8,000, David V Love Toronto Ont \$3,800, E McDonald Halifax NS \$2,735, Donald McDougall Halifax NS \$2,500, McMullan and Associates Winnipeg Man \$10,250, David H Maister Vancouver BC \$7,000, Marketing Resources Ltd Montreal Que \$12,000, Jocelyne Matharu Ottawa Ont \$4,400, Nitin T Metha Boston Mass USA \$48,121, Patrick Moncrieff Pointe Claire Que \$2,400, Roger More London Ont \$4,661, Norman Morse Grand Pré NS \$2,100, Dr N R Mortgenstern—University of Alberta Edmonton Alta \$2,450, Scot Neal Winnipeg Man \$3,300, Don V Nightingale Kingston Ont \$5,018, Roger B Orloff Toronto Ont \$7,788, Peat Marwick and Partners Ottawa Ont \$98,678 and Toronto Ont \$2,910, L Poetschke Toronto Ont \$3,505, Powell Equipment Winnipeg Man \$2,438, Price Waterhouse and Co Winnipeg Man \$10,000, G A Reimer Victoria BC \$4,485, Rio Tinto North American Services Toronto Ont \$12,835, Dr N R Richards Guelph Ont \$2,600, Robertson Nickerson Group Association Ottawa Ont \$7,054, Scandinavian Institute for Administrative Research Cambridge Mass USA \$126,201, Harvey Schwartz Willowdale Ont \$26,096, Donald Snowden St John's Nfld \$5,700, Social Science Research Council of Canada Ottawa Ont \$4,970, Arnold Stephens London Ont \$5,764, Alex Stewart Ottawa Ont \$6,990, Henri Thomas Tracadie NS \$3,050, University of Regina Regina Sask \$2,500 and Saskatchewan Saskatoon Sask \$6,000, R B Vardy St John's Nfld \$4,925, Wood Gundy Ltd Toronto Ont \$10,000.

Data Processing \$1,279,165—Algonquin College Ottawa Ont \$7,320, Alphatex Ltd Ottawa Ont \$15,607, Association des Commissaires Industriels du Quebec Montreal Que \$10,000, B W Alder and Associates Ottawa Ont \$28,240, Barley and Rose Ltd Ottawa Ont \$11,300, Roger Bennet Montreal Que \$6,750, Les Carrières Matapédia Inc Sayabec Que \$12,000, Compucraft Systems Ottawa Ont \$6,000, Computel Systems Ottawa Ont \$5,581, Computer Sciences Canada Ltd Montreal Que \$32,600, Comtek Data Systems Ltd Ottawa Ont \$73,598, Conference Board of Canada Ottawa Ont \$4,289 and Montreal Que \$6,000, Conseil Economique d'Alma Alma Que \$20,000, Charette Fortier Hawey et Associés Montreal Que \$6,800, Data Logic Canada Ottawa Ont \$67,103, Dataline Systems Ltd Toronto Ont \$7,316, Dubois Ferland St Hilaire Asso-

REGIONAL ECONOMIC EXPANSION—*Concluded*

ciés Montreal Que \$9,381, Dun and Bradstreet Toronto Ont \$36,600, Econotech Ltée Ville Mont Royal Que \$11,900, G Michel Ecrement et Associés Montreal Que \$7,000, E R A Consulting Economist Inc Montreal Que \$5,200, Government of Canada—Statistics Canada Ottawa Ont \$2,335, Hewlett Packard Mississauga Ont \$7,979, I B M Limited Don Mills Ont \$32,218, Ingesco Inc Montreal Que \$7,000, Lamb Guay Montreal Que \$41,842, Maheu Noisieux et Cie Montreal Que \$14,584, Major et Martin Inc Montreal Que \$28,735, Maritime Computers Ltd Halifax NS \$3,043, Metreq Enr Montreal Que \$23,500, Price Waterhouse et Associés Quebec Que \$9,002, Quasar Systems Ottawa Ont \$40,272, Saskcomp Regina Sask \$25,378, I P Sharp Associates Toronto Ont \$22,857, Systems Dimensions Ltd Ottawa Ont \$401,827, Systems Dimensions Information Montreal Que \$54,265, Soquem Ste Foy Que \$18,421, Systemhouse Ltd Ottawa Ont \$18,659, Union financière pour l'Industrie et le Commerce UFICO Ltée Montreal Que \$4,784, Wood Gundy Ltd Toronto Ont \$5,000.

Photographic \$128,685—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$20,857 and National Film Board Montreal Que \$5,155, Sid Klassen Victoria BC \$10,800, J S Laxdal Saskatoon Sask \$18,678, Outcrop Yellowknife NWT \$2,200.

Tuition Fees \$338,494—Berlitz School of Languages Ottawa Ont \$31,035, Government of Canada—Public Service Commission Ottawa Ont \$118,990 and Montreal Que \$9,420, Hewlett Packard Mississauga Ont \$7,814, Procter Bouchereau Ltée Montreal Que \$7,290, Government of Ontario—Treasurer Toronto Ont \$6,300, University of: Harvard Cambridge Mass USA \$4,884 and Toronto Toronto Ont \$2,385.

Miscellaneous Services \$355,471—Advanced Management Research New York City NY USA \$2,712, Canadian Corps of Commissioners Ottawa Ont \$49,553, Montreal Que \$9,693 and Regina Sask \$33,251, Government of Canada—Fisheries and Environment Hull Que \$20,000 and Supply and Services Ottawa Ont \$24,912, Manpower Temporary Services Regina Sask \$13,841, Parry/Lumby Advertising Ltd Saskatoon Sask \$10,914, Pierre Frechette et Jean Vezina Montreal Que \$3,200.

SCIENCE AND TECHNOLOGY

Consultant and Contract Services \$504,698—Armchair Games Ltd Ottawa Ont \$2,311, Berger and Associates Inc Ottawa Ont \$2,485, Cartwright Consulting Associates Limited Toronto Ont \$4,293, Council of Ministers of Education Toronto Ont \$34,000, W G Davenport Montreal Que \$2,337, Judith Farrel Ottawa Ont \$11,636, Gamma (University of Montreal) Montreal Que \$2,288, Government of Canada—Communications/Bureau of Management Consultants Ottawa Ont \$10,000; Science Council of Canada Ottawa Ont \$22,597 and Supply and Services/Audit Services Bureau Ottawa Ont \$6,400, Informetrica Ottawa Ont \$14,000, Institut Canadien d'Études Prospectives Montreal Que \$22,640, Institute of Public Affairs Halifax NS \$24,174, Intertask Ottawa Ont \$13,644, John Kettle Inc Toronto Ont \$10,866, G T Leonidas Toronto Ont \$5,850, Lbraird Ltd Ottawa Ont \$59,988, C K Marchant Toronto Ont \$11,153, Market Facts of Canada Toronto Ont \$32,993, Peter Middleton & Associates Toronto Ont \$12,286, Public Affairs International Ottawa Ont \$11,580, Recycling Council of British Columbia Victoria BC \$26,628, Royal Society of Canada Ottawa Ont \$3,088, Colette Schwartz Montreal Que \$5,417, Alan Smith Ottawa Ont \$6,200, Société Gamma Inc Ottawa Ont \$5,410, Rosemary Swan Ottawa Ont \$13,476, Systems Approach Ltd Ottawa Ont \$70,000, W Tomlinson Vancouver BC \$4,875, Trantech Enterprises Inc Ottawa Ont \$6,000, Universal Library Systems Toronto Ont \$18,000, University of Regina Regina Sask \$14,941, J Tuzo Wilson Toronto Ont \$2,410.

Training and Educational Services \$36,864—Berlitz School of Languages Ottawa Ont \$9,379, Government of Canada—Public Service Commission Ottawa Ont \$15,133.

Health and Welfare Services \$2,373—Government of Canada—National Health and Welfare Ottawa Ont \$2,373.

Other Business Services \$150,781—Barbara's Office Personnel Ottawa Ont \$30,777, Data Clearing House Ottawa Ont \$4,900, Fastway Courier Ottawa Ont \$9,222, Hannah M Demers Ottawa Ont \$3,438, Government of Canada—Secretary of State Ottawa Ont \$2,122, Kelly Girl Service of Canada Ltd Toronto Ont \$4,343, MacDonald and Brisson Ottawa Ont \$7,064, Miss 500 Office Personnel Ottawa Ont \$13,975, Miss Hall Office Personnel Ottawa Ont \$2,597, Personnel Pool Ottawa Ont \$11,644, SVP Canada Toronto Ont \$4,839, I P Sharp Associates Toronto Ont \$27,793, Systems Dimension Ltd Ottawa Ont \$4,843, Victor Personnel Ottawa Ont \$11,470.

Hospitality Services \$6,152.

Commercial Acquisition Services from DSS \$29,105.

National Research Council

ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

Accounting Services \$159,500—Government of Canada—Supply and Services Ottawa Ont \$159,500.

Building Cleaning and Other Sanitation Services \$900,386—Capital Commercial Laundry Ltd Vanier City Ont \$4,890, Capital Sanitation Ottawa Ont \$3,600, Dominion Aluminum Fabricating Ltd Mississauga Ont \$33,164, Empire Maintenance Ltd St Laurent Montreal Que \$729,832, Government of Canada—Public Works Ottawa Ont \$14,157, Manpower Temporary Services Ottawa Ont \$17,937, O'Connor's Cleaning Services Halifax NS \$33,556, Quick Caretaking Ltd Saskatoon Sask \$40,200, Ship-Shape Building Maintenance Saanichton BC \$7,888, Iricil Ltd Ottawa Ont \$2,873.

Catering and Quatering Services \$157,408—Crosby Food Ottawa Ont \$10,145, Government of Canada—Public Works Winnipeg Man \$132,306, Hyatt Regency Toronto Ont \$2,265.

Data Processing Services \$138,520—Alphatext Ltd Ottawa Ont \$8,571, Control Data Canada Ltd Agincourt Ont \$3,302, Digital Equipment of Canada Ltd Kanata Ont \$5,577, IBM Canada Ltd Don Mills Ont \$4,680, Integrated Software System Corp San Diego Calif USA \$46,158, International Mathematical and Statistical Libraries Inc Houston Texas USA \$2,004, Manufacturing Data Systems Inc Cleveland Ohio USA \$4,485, Optimum System Inc Lockville Md USA \$28,000, Sask Comp Regina Sask \$3,749, SDL Ottawa Ont \$4,685, University of: Dalhousie Halifax NS \$8,708 and York Downsview Ont \$3,290.

Engineering Services \$3,360,241—Adi Limited Fredericton NB \$10,890, Reginal Bennett Ltd Montreal Que \$13,495, Bill the Builder Ltd Yorkton Sask \$14,920, Ronald G Brand Chelsea Que \$4,500, Bristol Aerospace Limited Winnipeg Man \$187,620, Dobush Hein & Associates Ottawa Ont \$9,980, Canadian-British Consultant Ltd Halifax NS \$17,037, Canada-France-Hawaii Telescope Corp Ottawa Ont \$48,144, Chemical Engineering Research Consultant Limited Toronto Ont \$11,936, Computer Performance Instrumentation Inc Waterloo Ont \$9,000, Direct Energy Associates Ayer's Cliff Que \$8,463, Georges Downing Estate Drilling Limited Calumet Que \$3,468, Eeodyne Limited Oakville Ont \$9,977, Ecology Center Associates of Ottawa Ottawa Ont \$3,378, Elevator Consulting Group Ottawa Ont \$4,195, Elgin Exploration Company Limited Calgary Alta \$21,991, EMI Consulting Services

SCIENCE AND TECHNOLOGY—Continued

Mississauga Ont \$2,526, Flec Services Inc Colorado Springs Colo USA \$8,055, Fenco Consultants Ltd Toronto Ont \$19,435, National Center for Atmospheric Research Boulder Colo USA \$26,415, Franklin Trow Associates Limited Rexdale Ont \$3,000, Freeman Fox & Partners London England \$5,527, Geomarine Associates Ltd Halifax NS \$10,900, Government of Canada—Atomic Energy of Canada Limited Chalk River Ont \$4,175, and Supply and Services Ottawa Ont \$24,490, Gutta-Percha Industries of Farnham Ltd Farnham Que \$7,577, R M Hardy & Associates Ltd Calgary Alta \$4,994, Harris Environmental Research Ltd Calgary Alta \$4,836, S J Harrison Ottawa Ont \$2,210, Hooper & Angus Associates Ltd Toronto Ont \$13,260, Hoverlift System Ltd Calgary Alta \$5,631, Institut de Recherches IREQ Varennes Que \$20,000, N L Kusters Ottawa Ont \$16,014, K O Mair Associates Ltd Ottawa Ont \$4,400, Manpower Temporary Services Ottawa Ont \$27,948, Ian Martin Associates Ltd Ottawa Ont \$26,955, Midwest Drilling Winnipeg Man \$3,700, McRostie Genest Middlemiss Ottawa Ont \$3,505, National Bureau of Standards Washington DC USA \$2,205, Nu-West Development Corp Ltd Calgary Alta \$16,337, Ontario Research Foundation Mississauga Ont \$17,885, T D Overhill Engineering Ltd Ottawa Ont \$14,490, Pan American World Airways Inc Churchill Man \$659,572, Pollution Probe Ottawa Ont \$3,216, Pool Construction Limited Edmonton Alta \$9,152, Proctor & Redfern Group Toronto Ont \$22,374, Quebec Tools Corporation St Laurent Que \$4,521, Scanada Consultants Ltd Ottawa Ont \$30,887, Morris Schwisberg Ottawa Ont \$4,001, Sed Systems Ltd Saskatoon Sask \$571,732, Shawinigan Engineering Company Limited Montreal Que \$19,099, Norman Slater Montreal Que \$106,733, Surveyer, Nenniger Chenevert Inc Montreal Que \$32,362, D B Thompson Brentwood Bay BC \$4,200, Universal Enterprises Ltd Dartmouth NS \$7,800, University of British Columbia Vancouver BC \$4,822, Carleton Ottawa Ont \$8,913, Memorial St John's Nfld \$5,599 and Western Ontario London Ont \$25,973, E Whiteley Peterborough Ont \$5,919.

Health Services \$67,609—Government of Canada—National Health and Welfare Ottawa Ont \$67,473

Management Services \$74,694—EAC Amy & Sons Ltd Ottawa Ont \$28,320, Quasar Systems Ltd Ottawa Ont \$44,691.

Protection Services \$576,818—Canadian Corps of Commissionaires Halifax NS \$37,324; Ottawa Ont \$461,539; Saskatoon Sask \$49,830 and Victoria BC \$2,801 Capital Guard Services Limited Ottawa Ont \$8,496, Manpower Temporary Services Ottawa Ont \$7,807, Universal Alarms Limited Ottawa Ont \$7,920.

Research Scientific Technical and Development Support Contracts \$6,726,762—Acres Consulting Services Ltd Niagara Falls Ont \$19,204, Province of Alberta—Transportation Edmonton Alta \$462,691, Alberta Roofing Contractors Association Ltd Calgary Alta \$10,000, Applied Telecommunications Ltd Ottawa Ont \$11,000, Bell Northern Research Ltd Ottawa Ont \$22,696, Bristol Aerospace Ltd Winnipeg Man \$319,903, Cambridge Instrument Company (Canada) Limited Scarborough Ont \$5,469, Canadian Astronautics Limited Ottawa Ont \$38,510, Canadian Sun Systems Limited Campbellville Ont \$10,669, Canadian Vacuum Equipment Co Ltd St Laurent Que \$17,574, Centre de Developpement Technologique Montreal Que \$45,200, Chapman & Walker Toronto Ont \$3,565, Dale Electronics Ltd London Ont \$13,025, Doris Eryou & Associates Limited Ottawa Ont \$103,752, De Havilland Aircraft of Canada Ltd Downsview Ont \$193,010, Digital Equipment Ottawa Ont \$2,896, Digital Methods Ltd Ottawa Ont \$218,195, Dilworth Secord Meagher and Associates Limited Toronto Ont \$20,800, Dominion Aluminum Fabricating Limited Mississauga Ont \$52,518, Domshy Industries Ltd Calgary Alta \$7,243, Domtar Inc Senneville Que \$5,599, Dynaloc Corporation Limited Ottawa Ont \$25,860, École Polytechnique de Montréal Montreal Que \$40,880, Electrohome Ltd Kitchener Ont \$260,855, Epsilon Data Systems Ottawa Ont \$2,565, Ferritronics Ltd Richmond Hill Ont \$11,859,

Gestalt International Ltd Vancouver BC \$28,340, Government of Canada—Agriculture Ottawa Ont \$49,254; Energy, Mines and Resources Ottawa Ont \$102,000; Environment Ottawa Ont \$151,796 and Public Works Ottawa Ont \$39,302, Guidline Instruments Limited Smiths Falls Ont \$116,683, Hanscomb Roy Associates Montreal Que \$16,393, R M Hardy & Associates Ltd Calgary Alta \$19,995, Hawes & Wright Limited Pointe Claire Que \$19,046, Hermes Electronics Limited Dartmouth NS \$1,000,000, John Hix Architect and Planner Toronto Ont \$14,962, Hollick Solar Systems Limited Toronto Ont \$4,611, Hotel Dieu Hospital Kingston Ont \$6,966, Housing & Urban Development Association of Canada Toronto Ont \$10,615, Hovey and Associates Ltd Ottawa Ont \$129,428, W L Hutchison Associates Limited Don Mills Ont \$12,994, Armand Frappier Institute Laval Que \$118,092, Institut de Recherche de l'Hydro-Quebec Varennes Que \$19,980, Intronic Ltd Stittsville Ont \$15,795, Kitsilamo Housing Society Vancouver BC \$8,383, Allen C Larson Austin Texas USA \$16,000, Leigh Instruments Ltd Carleton Place Ont \$97,865, Lektromedia Ltd Pointe Claire Que \$60,142, Lumonics Research Ltd Kanata Ont \$183,757, MacDonald Dettwiler & Assoc Ltd Richmond BC \$47,087, Marine Colloids Limited Dartmouth NS \$145,000, MDS Laboratories Rexdale Ont \$67,437, MHG International Ltd Calgary Alta \$301,765, Miller Communications Systems Ltd Kanata Ont \$41,716, Raymond Moriyama Architects & Planners Toronto Ont \$12,576, Morton Dadds and Partners Rexdale Ont \$8,040, MPB Technologies Inc Ste Anne de Bellevue Que \$214,170, J B McMahon Productions Ottawa Ont \$17,819, New Brunswick Electric Power Commission Fredericton NB \$5,269, R W Nicholls Thornhill Ont \$7,780, Norpak Ltd Pakenham Ont \$72,482, Ontario Research Foundation Mississauga Ont \$161,252, Ontario Housing Corporation Toronto Ont \$100,000, Operational Dynamics Vaudreuil Que \$17,356, Otal Precision Co Ltd Ottawa Ont \$11,403, Pallister Resource Management Ltd Calgary Alta \$50,266, POS Pilot Plant Corporation Saskatoon Sask \$4,898, Prairie Institute of Environmental Health Regina Sask \$13,890, The Proctor & Redfern Group Toronto Ont \$3,500, Pro-Star Mills Ltd Saskatoon Sask \$36,672, Rattech Inc St Laurent Que \$15,551, Reid Crowther and Partners Ltd Vancouver BC \$7,993, Saskatchewan Research Council Saskatoon Sask \$13,400, Scanada Consultants Limited Ottawa Ont \$18,743, Sciex Inc Thornhill Ont \$3,260, Seakem Oceanography Ltd Victoria BC \$2,222, SED Systems Ltd Saskatoon, Sask \$30,703, Sentrol Systems Ltd Downsview Ont \$398,071, Peter Sheffield & Assoc Ltd Toronto Ont \$7,791, Sherritt Gordon Mines Limited Fort Saskatchewan Alta \$40,983, Solathern Engineering Inc Mississauga Ont \$2,283, Solcan Ltd London Ont \$3,211, Solco Energy Systems Limited Weston Ont \$28,955, Spar Aerospace Products Ltd Toronto Ont \$23,310, Sydney Steel Corporation Sydney NS \$22,724, Synergics Inc Collingwood Ont \$25,343, Thermo Solar Inc Montreal Que \$2,127, Tymura Designs Thunder Bay Ont \$4,505, Unies Ltd Winnipeg Man \$4,750, John Abbott College Ste Anne de Bellevue Que \$2,606, Universities of: Acadia Wolfville NS \$4,844; Alberta Edmonton Alta \$5,466; British Columbia Vancouver BC \$81,609; Calgary Calgary Alta \$4,552; Carleton Ottawa Ont \$19,684; Concordia Montreal Que \$20,127; Dalhousie Halifax NS \$6,133; Guelph Guelph Ont \$49,022; Lakehead Thunder Bay Ont \$5,263; Memorial St John's Nfld \$38,155; McGill Montreal Que \$5,959; New Brunswick Fredericton NB \$21,668; Ottawa Ottawa Ont \$49,950; Queen's Kingston Ont \$5,418; Saskatchewan Saskatoon Sask \$19,105; Toronto Toronto Ont \$20,000; Waterloo Waterloo Ont \$40,224; Western Ontario London Ont \$17,900 and York Downsview Ont \$70,834, Kuczer Vilnis Montreal Que \$9,522, Vinto Engineering Ltd Regina Sask \$10,347, W L Wardrop and Associates Ltd Winnipeg Man \$23,265, R F Webb Corporation Ltd Ottawa Ont \$20,290, Welwyn Canada Limited London Ont \$13,772, Ernest Wotton Toronto Ont \$7,667.

Scientific Services \$652,673—Acres Consulting Services Limited Niagara Falls Ont \$37,954, M P Bachynski Montreal Que \$4,391, Baslaw McCarney and Mann Limited Ottawa Ont \$2,218, Bell-Northern Research Ltd Ottawa Ont \$9,208, W Bernstein Ottawa

SCIENCE AND TECHNOLOGY—Continued

Ont \$2,385, J Bianchi & Co Limited Ottawa Ont \$6,685, Maurice Brossard Laval-des-Rapides Que \$2,100, Canadian Renewable Energy Foundation Ottawa Ont \$9,600, J M D Carlos Ottawa Ont \$7,476, Jacques Charette and Associates Limited Ottawa Ont \$2,048, L A Cox Inc Vancouver BC \$24,301, L Cremer Toronto Ont \$2,038, G A Croes Okanagan Falls BC \$3,510, Eiko Emori Inc Ottawa Ont \$2,547, P A Forsyth London Ont \$6,769, Michael Glover Ottawa Ont \$4,200, Government of Canada—Atomic Energy of Canada Limited Chalk River Ont \$14,513, Fisheries and Environment Ottawa Ont \$38,859, National Research Council Ottawa Ont \$12,403 and Supply and Services Ottawa Ont \$4,838, G A Grant Scientific Consultants Ltd Ottawa Ont \$15,416, J B Graphics Inc Ottawa Ont \$2,495, Pierre Grenier Quebec Que \$2,650, N T Gridgeman Ottawa Ont \$5,600, Hadwen Graphics Limited Ottawa Ont \$30,363, Roy I Hamaguc Ottawa Ont \$15,756, Robert H Haynes Downsview Ont \$2,350, William G Hutchison Company Limited Toronto Ont \$16,353, Intronic Ltd Stittsville Ont \$11,155, A S Jackson Ottawa Ont \$8,051, B R Lamb Ottawa Ont \$3,200, Low Down News Tenaga Que \$6,000, V J Lumardini Ottawa Ont \$4,000, Manpower Temp Svcs Ottawa Ont \$6,948, A H Marshall—University of Auckland Auckland New Zealand \$2,300, J R F Martineau Ottawa Ont \$4,860, P M Millman Ottawa Ont \$2,300, W E K Middleton Vancouver BC \$2,003, Mississauga Solar Demonstration Project Ltd Mississauga Ont \$2,244, V McLeod—Consultant Computer Services Beaconsfield Que \$11,778, Ontario Research Foundation Mississauga Ont \$12,500, Operational Dynamics Montreal Que \$2,000, Richard Payne Dunrobin Ont \$10,731, Donald J C Phillipson Carlsbad Springs Ont \$4,140, Photochemical Research Assoc Inc London Ont \$35,744, Dr I E Puddington Ottawa Ont \$16,878, Dayson Rose Ottawa Ont \$3,857, J H Simpson Ottawa Ont \$19,201, G J Thiessen Ottawa Ont \$10,000, K F Tupper Ilderton Ont \$13,230, Universities of: Carleton Ottawa Ont \$27,111, Waterloo Waterloo Ont \$2,918 and Western Ontario London Ont \$46,188, R F Webb Corporation Limited Ottawa Ont \$6,496, R I Yasumori Ottawa Ont \$3,882.

Training and Educational Services \$274,774—Digital Equipment of Canada Ltd Kanata Ont \$5,675, Hewlett Packard Mississauga Ont \$3,992, Manpower Temporary Services Ottawa Ont \$3,306, Government of Canada—Public Service Commission Ottawa Ont \$236,225.

Other Business Services \$1,891,111—Border Broker Halifax NS \$2,365, Buckbee Mears Co St Paul Minn USA \$3,530, H V Chapman & Associates Limited Toronto Ont \$15,789, Crawby & McCracken Co Limited Montreal Que \$87,282, Crop Development Centre Saskatoon Sask \$17,149, J M Desrochers Ottawa Ont \$2,738, Telex Services Inc Colorado Springs Colo USA \$4,781, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$42,240, Environment Ottawa Ont \$10,363, National Film Board Montreal Que \$11,000 and Supply and Services Ottawa Ont \$1,455,482, Harpell's Press Co-operative St Anne de Bellevue Que \$2,515, Stuart A Harris Calgary Alta \$2,180, Local Government District of Churchill Churchill Man \$3,424, Maclean-Hunter Limited Toronto Ont \$3,510, Manpower Temporary Services Ottawa Ont \$91,702, F C Mason Ottawa Ont \$2,000, Pentland House Production Ottawa Ont \$4,362, Quinn Laboratories Toronto Ont \$7,060, Sask Comp Regina Sask \$2,735, University of Saskatchewan Saskatoon Sask \$2,868.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

Catering and Quatering Services \$4,801.

Data Processing Services \$994,961—Automation Centre of Ottawa Ltd Ottawa Ont \$9,270, Digital Methods Limited Ottawa Ont \$6,784, Government of Canada—National Research Council Data Processing Services Ottawa Ont \$976,972.

Engineering Services \$774,459—Philip A Lapp Limited Toronto Ont \$6,252, Government of Canada—National Research Council Ottawa Ont \$66,607, Ontario Research Foundation Mississauga Ont \$92,000, Research Council of Alberta Edmonton Alta \$124,500, British Columbia Research Council Vancouver BC \$124,500, New Brunswick Research Productivity Council Fredericton NB \$92,000, Nova Scotia Research Foundation Corp Dartmouth NS \$123,500, Saskatchewan Research Council Saskatoon Sask \$123,500, W A Frott Winnipeg Man \$21,600.

Research Scientific Technical and Development Support Contracts \$123,400—Government of Canada—National Library Ottawa Ont \$110,000, Saskatchewan Research Council Saskatoon Sask \$13,400.

Scientific Services \$507,654—American Chemical Society Washington DC USA \$49,693, American Geological Institute Falls Church Va USA \$7,944, American Society for Metals Metal Parks Ohio USA \$3,489, Biosciences Information of Biological Abstracts Philadelphia Pa USA \$23,880, Jack E Brown Ottawa Ont \$6,300, Canadian Film Institute Ottawa Ont \$39,000, John W Carry New York City NY USA \$7,038, Dun & Bradstreet Limited Toronto Ont \$2,074, Engineering Index Inc New York City NY USA \$9,531, Government of Canada—Public Archives Ottawa Ont \$2,716, Science Council of Canada Ottawa Ont \$6,436 and Supply and Services Ottawa Ont \$8,470, Richard M Harris Philadelphia Pa USA \$9,988, M Allan Hodgson Harrison Ont \$33,345, C O U Holdings Ltd Toronto Ont \$2,500, Informatics Inc Rockville Md USA \$82,262, Institute of Electrical and Electronics Engineers Inc Piscataway NJ USA \$15,912, Institute for Scientific Information Philadelphia Pa USA \$30,668, Philip A Lapp Limited Toronto Ont \$2,042, Libraid Limited Ottawa Ont \$5,769, Lockheed Missiles and Space Company Inc Sunnyvale Calif USA \$9,561, Manpower Temporary Services Ottawa Ont \$4,367, National Technical Information Centre Springfield Va USA \$8,508, Q L Systems Limited Kingston Ont \$2,055, Leslie M Sangster Ottawa Ont \$33,870, Sharon Professional Services Ottawa Ont \$6,612, S Y Consulting Services Ltd Ottawa Ont \$7,585, System House Ltd Ottawa Ont \$8,523, Technical Overload Ottawa Ont \$27,086, University of Toronto Toronto Ont \$15,232, R F Webb Corporation Limited Ottawa Ont \$24,488.

Training and Education Services \$3,624.

Other Business Services \$288,637—American Society for Testing & Materials Philadelphia Pa USA \$9,490, Canadian Library Association Ottawa Ont \$2,535, C B A Engineering Ltd Vancouver BC \$2,520, Jean Clarke Ottawa Ont \$3,620, Ann Clayton Ottawa Ont \$2,871, R E Desjardins Carleton Place Ont \$5,059, Sandra Garland Ottawa Ont \$3,155, Government of Canada—Supply and Services Ottawa Ont \$26,289, Pauline Lamontagne Montreal Que \$2,013, Eve Lempereur Cumberland Ont \$2,218, Manpower Temporary Services Ottawa Ont \$33,147, Office Overload Ottawa Ont \$3,309, Alina Popp Creative Communications Ottawa Ont \$5,785, Prem Lata Pape Don Mills Ont \$2,600, R Robb Ottawa Ont \$2,176, Royal Society of Canada Ottawa Ont \$20,000, SDL Ottawa Ont \$4,628, D A Sinclair Ottawa Ont \$2,672, Universities of: British Columbia Vancouver BC \$29,527, Calgary Alta \$12,985, Laval Quebec Que \$10,455, Montreal Montreal Que \$10,623, McGill Montreal Que \$34,069, Ottawa Ont \$10,817 and Western Ontario London Ont \$14,377.

SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM

Catering and Quatering Services \$6,742—University of Ottawa Ottawa Ont \$3,334.

Data Processing Services \$67,666—Government of Canada—National Research Council Data Processing Services Ottawa Ont \$56,434, Quasar Systems Ltd Ottawa Ont \$11,060.

SCIENCE AND TECHNOLOGY—*Concluded*

Engineering Services \$5,911—Government of Canada—National Research Council Ottawa Ont \$5,911.

Scientific Services \$3,432—Manpower Temporary Services Ottawa Ont \$3,382.

Other Types of Services \$1,607.

Science Council of Canada

OPERATIONS PROGRAM

Contract Fees and Travel \$351,076—Alternatives Inc Peterborough Ont \$5,082, P L Appleton and Associates Baie d'Urfé Que \$4,400, Lloyd Baron Vancouver BC \$15,484, T Biçe Ottawa Ont \$5,472, Allan Blair Ottawa Ont \$5,208, Shawn P Brennan Ottawa Ont \$2,450, John N H Britton Toronto Ont \$17,720, Canadian Arctic Resources Committee Ottawa Ont \$4,178, Cooper and Lybrand Toronto Ont \$10,000, Aryeh Cooperstock Washington DC USA \$9,021, Corporation House Ltd Ottawa Ont \$4,989, Charles Deslauriers Ste Foy Que \$5,014, John Douglas Willowdale Ont \$5,365, Government of Canada—Supply and Services Ottawa Ont \$15,000, J M Harrison Ottawa Ont \$6,917, Michael Hudson New York City NY USA \$6,597, Dymie Hunka Ottawa Ont \$4,264, I B I Group Toronto Ont \$17,700, Institute for Scientific Information Philadelphia Pa USA \$8,518, Intertask Ltd Ottawa Ont \$10,538, George T McColm Ottawa Ont \$3,000, MacDonald Stewart Institute of Agriculture Ste Anne de Bellevue Que \$24,500, John L Orr Ottawa Ont \$5,925, People's Food Commission Ottawa Ont \$2,500, P J Pocock Ottawa Ont \$3,000, Research & Productivity Council Fredericton NB \$7,690, Fred P J Rimrott Thornhill Ont \$4,450, Morton Satin Montreal Que \$4,660, SCITEC Ottawa Ont \$3,010, Ruth J Tabacnik Wakefield Que \$3,360, Transmark London England \$13,002, University of: British Columbia Vancouver BC \$2,258; Carleton Ottawa Ont \$26,217 and Guelph Guelph Ont \$4,181; George Vandrish Ottawa Ont \$3,348, Michael J R Whitehead Ottawa Ont \$18,175.

Data Processing Services \$26,466—Computel Systems Ltd Ottawa Ont \$2,451, Government of Canada—National Research Council Ottawa Ont \$13,984, I P Sharp Associates Ltd Toronto Ont \$5,403.

DSS Fees \$3,539—Government of Canada—Supply and Services Ottawa Ont \$3,539.

Educational Fees \$15,466—Government of Canada—Public Service Commission Ottawa Ont \$12,110.

Outside Stenographic, Clerical and General Services \$5,412—Personnel Pool Ottawa Ont \$4,128.

Simultaneous Translation Services \$11,066—International Simultaneous Translation Service Montreal Que \$11,066.

Other Types of Services \$8,931.

SECRETARY OF STATE

ADMINISTRATION PROGRAM

Training of Public Servants—Other \$35,576—Government of Canada—Public Service Commission Ottawa Ont \$23,014.

Other Health Services \$16,445—Government of Canada—National Health and Welfare Ottawa Ont \$16,445.

Protection Services \$46,288—Canadian Corps of Commissionaires Ottawa Ont \$3,170, Grant Security Services Ottawa Ont \$4,997, SIS Protection Company Toronto Ont \$36,163.

Management Consultants and Contract Research \$311,650—Government of Canada—Canada Council Ottawa Ont \$6,893; National Arts Centre Ottawa Ont \$16,619; Public Service Commission Ottawa Ont \$17,295; Supply and Services Ottawa Ont \$248,050; Transport Toronto Ont \$5,027 and Treasury Board Secretariat Ottawa Ont \$6,478, S & S Software Ltd Ottawa Ont \$7,273.

Data Processing Service \$676,993—Alphatext Ltd Ottawa Ont \$40,756, Bailey and Ross Ltd Ottawa Ont \$17,352, Computational Linguistics Consultants Ltd Montreal Que \$24,500, Computel Systems Ltd Ottawa Ont \$2,093, Estrie Data Processing Centre Inc Granby Que \$3,750, Government of Canada—Energy, Mines and Resources Ottawa Ont \$202,780; Environment Ottawa Ont \$54,933; Public Service Commission Ottawa Ont \$2,502 and Supply and Services Ottawa Ont \$9,265, Group Five Consulting Inc Ottawa Ont \$3,800, Industrial Life Technical Services Montreal Que \$65,698, Montreal University Montreal Que \$22,300, Quantum Information Resources Montreal Que \$2,660, Quasar Systems Ltd Ottawa Ont \$41,406, S & S Software Ltd Ottawa Ont \$19,279, Systems Approach Ltd Ottawa Ont \$34,446, Systems Dimensions Ltd Ottawa Ont \$112,401, Systemhouse Ltd Ottawa Ont \$15,400.

Photographic Services \$13,640—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$4,881 and National Film Board Montreal Que \$4,565, Clark Graphic Arts Services Ottawa Ont \$2,491.

Other Business Services \$765,517—R Anka Perkins Que \$5,700, A P H Limited Ottawa Ont \$4,881, Berger and Associates Ottawa Ont \$3,512, Canada News Wire Ltd Montreal Que \$2,089, Canadian Facts Co Ltd Toronto Ont \$10,500, Cinemedia Limited Toronto Ont \$12,000, Complan Research Associates Toronto Ont \$4,000, CROP Montreal Que \$10,000, M R de Cotret Ottawa Ont \$3,360, A Fortas Montreal Que \$3,000, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$231,372 and Supply and Services Ottawa Ont \$114,928, J I Guay Montreal Que \$8,400, D C Henderson Ottawa Ont \$6,250, Harrington Personnel Ottawa Ont \$2,747, C Ives Ottawa Ont \$4,800, Kelly Girl Services of Canada Ottawa Ont \$60,620, D J Kennedy Ottawa Ont \$5,040, M Levasseur Ottawa Ont \$5,595, J M Lombart Ottawa Ont \$2,400, Manpower Temporary Services Ottawa Ont \$58,377, G McBeath Ottawa Ont \$4,800, G Monette Joliette Que \$2,000, Office Overload Ltd Ottawa Ont \$12,262, Ottawa Hull Bilingual Personnel Ottawa Ont \$4,351, D M Peacock Calgary Alta \$3,000, Portage Personnel Ltd Hull Que \$49,512, Professional Development Institute Ltd Ottawa Ont \$3,030, Service de Control des Nouvelles de Radio TV Dorval Que \$27,266, Sorecom Montreal Que \$41,581, B Stanley Ottawa Ont \$10,000, Ste Marie & Associes Montreal Que \$4,500, Technical Overload Ottawa Ont \$5,329, Training Strategies Canada Toronto Ont \$3,000.

Special Services \$7,340—Government of Canada—National Film Board Montreal Que \$2,582 and Supply and Services Ottawa Ont \$2,821.

Hospitality \$12,305.

Miscellaneous \$2,003.

BILINGUALISM PROGRAM

Training of Public Servants—Other \$11,269—Government of Canada—Public Service Commission Ottawa Ont \$9,635.

Management Consultants and Contract Research \$153,866—College Universitaire de St Boniface Man \$5,633, Goldfarb Consultants Ltd

SECRETARY OF STATE—Continued

Toronto Ont \$88,673, Government of Canada—Supply and Services
Ottawa Ont \$5,356, S K MacKay Ottawa Ont \$3,750, Ontario
Institute for Studies in Education Toronto Ont \$50,000.

Other Business Services \$137,159—Barbaras Office Personnel Ottawa
Ont \$7,115, W J Bradley Paris Ont \$4,800, Dun and Bradstreet
Canada Ltd Toronto Ont \$3,501, Government of Canada—Supply
and Services Ottawa Ont \$12,767, International Simultaneous
Translation Service Montreal Que \$2,242, Kelly Girl Services of
Canada Ottawa Ont \$8,004, M E Lyon Ottawa Ont \$3,240,
Ontario Institute for Studies in Education Toronto Ont \$50,000,
Portage Personnel Ltd Hull Que \$9,326, G Rodrigue Montreal Que
\$4,200.

Storage \$4,057—Government of Canada—Supply and Services
Ottawa Ont \$4,057.

Hospitality \$2,017.

ARTS AND CULTURE PROGRAM

Training of Public Servants—Other \$11,499—Government of Cana-
da—Public Service Commission Ottawa Ont \$4,857.

Protection Services \$4,375—Universal Investigation Ottawa Ont
\$4,197.

Management Consultants and Contract Research \$415,331—ABT
Assoc Research of Canada Ltd Ottawa Ont \$9,494, Bailey Consult-
ing Assoc Ltd Toronto Ont \$2,000, Canadian Artists Representa-
tion Winnipeg Man \$2,700, Canadian Crafts Council Ottawa Ont
\$20,260, V Chapman Ottawa Ont \$19,700, G Clark Ottawa Ont
\$3,650, E F Cochran Ottawa Ont \$18,150, Comstat Consulting
Services Ltd Ottawa Ont \$62,700, Consulting Era Economists Inc
Montreal Que \$13,945, Ducross Meilleur Roy Ottawa Ont \$2,560,
Futures Ottawa Ont \$15,000, Government of Canada—National
Film Board Montreal Que \$4,200; Statistics Canada Ottawa Ont
\$111,569 and Supply and Services Ottawa Ont \$20,250, Futures
Ottawa Ont \$15,000, H Hindley Ottawa Ont \$3,500, H D Kalman
Ottawa Ont \$11,888, J C Ladan Edmonton Alta \$2,000, G Lahaie
Ottawa Ont \$2,000, PCA Ltd Ottawa Ont \$12,500, P M Display
Ltd Ottawa Ont \$2,463, Petroleum Limited Ottawa Ont \$10,000, E
B Robert Ottawa Ont \$4,000, Touche Ross & Co Toronto Ont
\$8,000, C Wooten Vancouver BC \$2,000, Dr J Zuzanek Waterloo
Ont \$2,750.

Photographic Services \$16,903—Government of Canada—Canadian
Government Photo Centre Ottawa Ont \$12,509, Nova Photo Centre
Ltd Calgary Alta \$3,870.

Special and Other Business Services \$2,028,542—R Abramson
Toronto Ont \$2,500, ABT Associates Research of Canada Ottawa
Ont \$5,000, Alphatext Ltd Ottawa Ont \$2,978, P Audley Toronto
Ont \$14,700, P Beaudry Montreal Que \$8,600, Ben Kaye Assoc Inc
Montreal Que \$5,000, G Bernier Ottawa Ont \$13,952, C M A
Blake Ottawa Ont \$8,750, Byward Consultants Ltd Ottawa Ont
\$34,000, H Cable Niagara on the Lake Ont \$7,000, Canada's
Oneness Heart Ottawa Ont \$39,406, Canadian Brass Music Prod
Inc Toronto Ont \$4,000, Canadian Film Institute Ottawa Ont
\$2,900, Canadian Folk Arts Council Toronto Ont \$68,521, Canadi-
an Grenadier Guard Montreal Que \$2,000, Canadian Institute of
Creative Press Downview Ont \$10,000, J Carignan Montreal Que
\$2,300, Carlos Marchiori Ltd Toronto Ont \$7,500, J Carmichael
Belton Ont \$3,800, V Chapman Ottawa Ont \$4,000, G Clark
Ottawa Ont \$3,600, Claude Neon Industries Toronto Ont \$10,000,
H Cole Ottawa Ont \$4,640, M L Collins Toronto Ont \$3,300,
Complan Research Assoc Ltd Ottawa Ont \$6,000, Comstat Con-
sulting Limited Ottawa Ont \$10,840, Cowan Kurchak Ramsay
Bedard Consultants Ltd Toronto Ont \$74,500, David Haber Artists

Management Toronto Ont \$26,500, R Dennison Ottawa Ont
\$14,206, De Federy Hund Dora Toronto Ont \$3,500, L Dickson
Toronto Ont \$2,000, D P Silcox Ltd Toronto Ont \$10,900, H H
Edmonds Windsor Ont \$4,525, En Cowan Communications Toronto
Ont \$75,000, F H Hayhurst Co Ltd Toronto Ont \$2,500, Flugle
Productions Ltd Toronto Ont \$31,450, Folio Creative Toronto Ont
\$45,580, Françoise Chartrand Inc Montreal Que \$18,290, Fullerton
Fine Arts Toronto Ont \$11,000, Government of Canada—Canadian
Broadcasting Corporation Ottawa Ont \$71,500; National Arts
Centre Ottawa Ont \$53,986, National Defence Ottawa Ont
\$12,970; National Museums Ottawa Ont \$14,437, Royal Canadian
Mint Ottawa Ont \$444,949 and Supply and Services Ottawa Ont
\$28,854, Harrington Personnel Ottawa Ont \$4,432, J Hayes Ottawa
Ont \$11,700, Intendes Group Ltd Ottawa Ont \$4,200, Intertask Ltd
Ottawa Ont \$2,705, H Jerome Vancouver BC \$5,000, J H Fleury
Darby Inc Rouyn Que \$20,726, Johnstraiton & Partners Toronto
Ont \$4,000, Juliette Productions Ltd Toronto Ont \$3,250, Kane-
wake Dancers Caughnawaga Que \$3,300, A Kate Toronto Ont
\$1,000, Kelly Girl Services of Canada Toronto Ont \$24,099, P
Kijek Ottawa Ont \$6,240, A Langlois Montreal Que \$14,100, La
Semaine Canadienne Quebec Que \$5,000, Les Ballets Jazz Mont-
real Que \$13,900, Les Productions Daclau Inc Montreal Que
\$8,000, Les Productions Guy Cloutier Sherbrooke Que \$16,000, Les
Productions Nadis Ltd Montreal Que \$10,400, Les Sortileges Mont-
real Que \$6,500, C J Lochnan Ottawa Ont \$14,000, Manpower
Temporary Services Ottawa Ont \$29,227, Market Development
Services Toronto Ont \$14,500, A A Martin Ottawa Ont \$2,750, A
Masse Boucherville Que \$7,000, C McKinnon Toronto Ont \$3,750,
T L McPhail Ottawa Ont \$2,200, Merchant Designers Toronto Ont
\$6,500, Morrison Communications Ottawa Ont \$22,857, National
Sport & Recreation Vanier Ont \$7,923, Office Overload Ottawa
Ont \$39,116, Ottawa-Carleton Transit Commission Ottawa Ont
\$2,250, Ottawa Choral Society Ottawa Ont \$2,500, Ottawa-Hull
Bilingual Personnel Ltd Ottawa Ont \$3,751, Out of Control Music
Co Toronto Ont \$7,500, Paul Brodie Saxophone Quartet Toronto
Ont \$4,000, S Perry Montreal Que \$12,710, Personnel Bilingue
Ottawa Ont \$2,842, Personnel Pool Temporary Ottawa Ont
\$20,608, Portage Personnel Ltd Hull Que \$28,336, R Ramsay
Toronto Ont \$23,200, P S Ross & Partners Toronto Ont \$5,000, M
Sherrin Toronto Ont \$18,000, Singing Shepherd Enterprises
Toronto Ont \$3,000, Springwater Productions Ltd Guelph Ont
\$13,000, E Strayer Ottawa Ont \$7,500, Sydney Newman Enter-
prises Ltd Toronto Ont \$6,000, G Taaffe Ottawa Ont \$2,500, The
500 Ottawa Ont \$2,133, The Copyright Council of Canada Toronto
Ont \$2,500, The Drawing Board Sault Ste Marie Ont \$2,349, The
Music Shop Don Mills Ont \$10,000, The Travellers Willowdale Ont
\$3,500, J Van Burek Toronto Ont \$2,255, W Warner Paris France
\$4,772, Zada Group Toronto Ont \$65,200.

Hospitality \$137,672.

Miscellaneous \$2,586.

EDUCATION SUPPORT PROGRAM

Legal Services \$2,093—J J Richard Ottawa Ont \$1,705.

Training of Public Servants—Other \$2,621—Government of Cana-
da—Public Service Commission Ottawa Ont \$2,005.

Management Consultants and Contract Research \$11,646—Canadian
Association for Adult Education Toronto Ont \$4,800, Federal Sys-
tems of Canada Ottawa Ont \$6,846.

Data Processing Services \$45,536—Federal Systems of Canada
Ottawa Ont \$3,652, Information Science Industries Ottawa Ont
\$41,265.

Other Business Services \$136,723—Association for Canadian Studies
Waterloo Ont \$7,400, Carleton University Ottawa Ont \$2,500,

SECRETARY OF STATE—Continued

Federal Systems of Canada Ottawa Ont \$6,240, Government of Canada—Supply and Services Ottawa Ont \$6,261, Kelly Girl Services of Canada Ottawa Ont \$10,441, Personnel Pool Temporaries Ottawa Ont \$79,574, Dr T H B Symons Peterborough Ont \$17,250.

Special Services \$15,583—Federal Systems of Canada Ottawa Ont \$14,859.

Hospitality \$3,099.

Miscellaneous \$369.

TRANSLATION PROGRAM

Training of Public Servants—Other \$91,859—Government of Canada—Public Service Commission Ottawa Ont \$8,914, University of Laval Quebec Que \$17,420; Moncton Moncton NB \$6,075, Montreal Montreal Que \$17,680; Ottawa Ottawa Ont \$20,864; Quebec Trois Rivières Que \$2,160 and Queen's Kingston Ont \$2,873.

Management Consultants and Contract Research \$10,263—Government of Canada—Treasury Board Ottawa Ont \$10,000.

Other Business Services \$4,599,839—M Abileah Toronto Ont \$16,362, G Ackroyd Kingston Ont \$2,188, Actra Translation Ottawa Ont \$30,756, D Aganion Outremont Que \$15,584, L Anderson Pointe Claire Que \$6,800, U Anderson Ottawa Ont \$2,776, C Angers Neuville Que \$4,272, E Argento Ottawa Ont \$7,320, S Armstrong Hull Que \$7,384, L Arseneau Moncton NB \$2,188, Auclair Raffet & Zelnic Montreal Que \$152,180, A Audet Shippegan NB \$2,057, L H Ayers Toronto Ont \$2,849, H Bambrugh Ottawa Ont \$4,992, D Barabe Giffard Que \$4,300, R Baranowski Winnipeg Man \$2,725, Barbara's Office Personnel Ottawa Ont \$93,089, M J C Barrot Rivières des Prairies Que \$14,000, E B Barry Ottawa Ont \$2,044, E Barsamian Montreal Que \$3,939, M Beaudry Ottawa Ont \$7,990, C Beaulieu Dorval Que \$3,158, B Beaupre Richelieu Que \$14,669, C Beauvais Ville St Laurent Que \$2,188, J P Beccat Montreal Que \$10,800, G Belanger Montreal Que \$4,765, G Belkov North Gower Ont \$8,400, M Belleau Laval Que \$3,413, L Benderavage Toronto Ont \$2,188, M T Benoit Ottawa Ont \$4,112, M Bergeron Quebec Que \$4,300, P Beriault Kanata Ont \$2,188, H Bernard Sherbrooke Que \$2,806, D Berube Ottawa Ont \$2,188, C Billington Ottawa Ont \$10,829, L Bilodeau Quebec Que \$2,188, A Bisson Aylmer Que \$8,721, P Bitossi Ottawa Ont \$18,662, H E Bjornestad Kingston Ont \$3,323, P Blais Ste Foy Que \$4,300, C Blanchey Montreal Que \$4,300, Blouin Translation Ottawa Ont \$12,215, Bocha Ottawa Ont \$2,144, A Bortoluzzi Ottawa Ont \$8,827, P Bouchard D'Orval Montreal Que \$19,880, M A Bouchat Labrador City Nfld \$10,303, G Boulard Montreal Que \$11,934, M C Bourbin Montreal Que \$13,814, C Bourque Memramcook NB \$2,188, E Bourque Neufchatel Que \$2,296, J Bourque Outremont Que \$9,516, D A Boyer Ottawa Ont \$4,300, J Bradford Ottawa Ont \$3,137, N J Bravo Ottawa Ont \$2,608, J A Braz Montreal Que \$21,429, N Bringle Lucerne Que \$12,186, J Brisson St Jerome Que \$2,500, J Brunet Ottawa Ont \$30,510, P Buist Cape de la Madeleine Que \$2,188, B Bullock Hull Que \$10,800, J S Bulsara Ottawa Ont \$4,343, Y Burchell Kanata Ont \$6,836, R F Burger Tenega Que \$5,662, A Canogly London Ont \$2,549, N Carricotte Ottawa Ont \$3,818, L Carrière Pointe Gatineau Que \$2,189, L Cashback Ottawa Ont \$2,188, I Castillo Ottawa Ont \$2,897, L Castonguay Hull Que \$9,000, D Cerf Ottawa Ont \$4,943, G Chamailard Montreal Que \$11,935, J Champagne Ottawa Ont \$2,188, F Champeau Bury Que \$2,085, D Chaput Aylmer Que \$15,725, R M Charbin Vancouver BC \$6,555, H Charbonneau Ottawa Ont \$7,208, N Charlebois Ottawa Ont \$4,300, Charlez Translation Ltd Toronto Ont \$9,165, D Chartrand Ottawa Ont \$4,300, E Chatfield Williamstown Ont \$2,400, J Chesaais Ottawa Ont \$2,399, M Chidiac Ste Foy Que \$4,300, Christina Personnel Ottawa Ont \$18,706, H G Classen Ottawa Ont \$20,481, S Clavel

Ste Foy Que \$4,300, J P Clemente St Leonard Que \$4,300, S Cliche Arthabaska Que \$2,113, J P Coakley Hamilton Ont \$6,102, M C M Codi Ottawa Ont \$7,600, H Cole-Egan Beaconsfield Que \$4,300, L Concister Montreal Que \$7,134, J O Conen Ottawa Ont \$4,542, Conseil International de la Langue Française Paris France \$20,331, D Cote Ste Foy Que \$2,188, L A Cote Touraine Que \$7,000, N Cote Montreal Que \$10,877, E L Cox Ottawa Ont \$3,500, J W Cox Ottawa Ont \$9,312, R Cunio Montreal Que \$2,422, P Cyr Perth Ont \$2,600, M Daigle Ste Foy Que \$4,300, S Daigneault Sherbrooke Que \$4,300, M J Dana Montreal Que \$4,400, S Danis Ottawa Ont \$2,188, P D'Auteuil Rimouski Que \$4,300, D de la Chevrotière Langley BC \$16,189, G Delecourt Montreal Que \$8,530, L Delpierre Dollard des Ormeaux Que \$8,185, J Delvaque Outremont Que \$2,188, L E Demone Annandale Va USA \$2,627, B Deschenes Moncton NB \$2,188, M Descombes Charlesbourg Que \$2,188, D Desmarais Richmond Que \$11,400, C Despres Ste Foy Que \$4,300, J M Desrosiers Ottawa Ont \$3,486, C Desrosiers Quebec Que \$4,300, J G Desternes Vancouver BC \$4,448, C J Devaney Kanata Ont \$4,020, A de Varent Montreal Que \$12,000, M de Varent Ottawa Ont \$33,922, F J Dewonk Okanagan Centre BC \$3,495, G Dewonk Okanagan Centre BC \$4,046, V Dickenson Ottawa Ont \$8,553, A Dion Aylmer Que \$3,875, L Di Virgilio Montreal Que \$12,000, G Dorval Ottawa Ont \$10,565, A Drapier Riverdale Md USA \$5,000, G Dubois Montreal Que \$1,878, A Duguay Montreal Que \$4,272, N Duval Montreal Que \$5,442, G A Edhorn Toronto Ont \$3,941, J Eggers Saint Lazare Que \$8,655, B Eskenazi Kenmore Ont \$4,550, E Essex Montreal Que \$3,356, F Fafard Montreal Que \$2,188, J Falardeau Quebec Que \$4,300, D Feuilleat St Hubert Que \$4,940, K M Finch Hazeldean Ont \$6,313, O E Finckenstein Ottawa Ont \$3,098, J Fiorello-Belanger Montreal Que \$2,314, K Fitsgibbons Pointe Gatineau Que \$4,300, M T Fontana Pierrefonds Que \$15,124, J Fortin Ottawa Ont \$3,129, J Fortin St Augustin Que \$4,300, G Fortmann Montreal Que \$2,050, A Fotiou Ottawa Ont \$3,177, P Fournier Ottawa Ont \$18,800, A Francoeur Montreal Que \$2,000, N Fredette Montreal Que \$3,000, O Fritsch Montreal Que \$6,152, R Fritzgerald Ste Foy Que \$4,300, D G Fry Picton Ont \$6,003, J Fulton Ottawa Ont \$18,800, E Gaertner Montreal Que \$3,448, L Gagne Charlesbourg Que \$4,300, P Gagne Moncton NB \$4,300, J Gagnon Hull Que \$4,148, I Galarneau St Bruno Que \$5,838, P Garneau Silley Que \$2,188, N Garnier Sherbrooke Que \$7,105, M Gaudreau Ottawa Ont \$4,708, G Gauthier Quebec Que \$2,188, S Gauvin Montreal Que \$3,763, A Gerard Montreal Que \$2,188, H Germain Sherbrooke Que \$9,329, J Giannotis Scarborough Ont \$8,697, I Giossan Ottawa Ont \$17,770, R Girella Montreal Que \$4,624, S Godbout Ottawa Ont \$2,113, A Godin Laval Que \$4,300, M Goldwin Ottawa Ont \$2,382, J K Gotheau Montreal Que \$2,143, L Gouadec Ottawa Ont \$26,175, S Gounelle Riverview NB \$2,188, Government of Canada—Supply and Services Ottawa Ont \$22,662, J P Granger Ottawa Ont \$6,252, Krotki J Green Ottawa Ont \$10,234, P Griffon Ottawa Ont \$12,124, C Groandal Pointe Claire Que \$8,000, P Grubb Burlington Ont \$8,955, M Guccione Oakville Ont \$2,973, A M Guillet Montreal Que \$2,188, E Guimond Notre Dame des Laurentides Que \$3,699, A K Gupta Orleans Ont \$3,193, J Hachey Moncton NB \$4,300, A Hamalian Montreal Que \$2,874, W S Hamilton Victoria BC \$3,840, H R Hayes Hertz England \$17,426, D Haynes Toronto Ont \$7,888, A Henriquez Ottawa Ont \$7,200, L Hernandez Ottawa Ont \$3,747, D K Hessel Toronto Ont \$13,111, H Hindley Ottawa Ont \$17,011, Pratt N Hilojee Carlsbad Springs Ont \$10,600, R Hoff Ottawa Ont \$2,041, H Honarvar Ottawa Ont \$2,621, J Horvath Ottawa Ont \$19,351, D Horwitz Toronto Ont \$2,200, R Hottin Montreal Que \$2,273, S Houde Cap de la Madeleine Que \$2,188, Remi S Houdrebaigt Ottawa Ont \$4,200, S Howard Toronto Ont \$3,780, Y Hoyano London Ont \$6,423, I Hubert Montreal Que \$4,300, L Hudak Ottawa Ont \$4,986, L Hugues Quebec Que \$2,188, J M A Hulseman Westwin Man \$3,792, J Hyslop Moncton NB \$4,300, O Ijewlii Ottawa Ont \$3,913, M Inaba Ottawa Ont \$3,199, Information Secretariat Ltd Ottawa Ont \$4,901, E Inksetter Aylmer Que \$7,635, I Inomata Ottawa Ont \$2,078, P Ireland Sudbury Ont \$2,188, A Irvine

SECRETARY OF STATE—Continued

Ottawa Ont \$4,930, F Jakimov Lachine Que \$8,287, D Jarcaille Montreal Que \$4,320, J Dermine et Associes Montreal Que \$16,029, Y Jean Kentville NS \$9,717, N Jones Montreal Que \$2,125, J Joep Toronto Ont \$13,011, B M Julian Ottawa Ont \$32,800, C Jungier Ottawa Ont \$17,264, A Kaiser Middletown NJ USA \$2,800, M Kalab Ottawa Ont \$8,643, M Kanellakos Ottawa Ont \$2,855, H C Katz Sandsip BC \$2,345, I Kaulbars Ottawa Ont \$3,149, J Keith Ottawa Ont \$12,941, O Kellner Ottawa Ont \$9,362, Kelly Girl Services of Canada Ottawa Ont \$20,355, C Kirkwood Ottawa Ont \$2,237, A Kleinert St Hubert Que \$3,203, E Kuntz Ottawa Ont \$2,564, N Kuzmitsky Toronto Ont \$8,833, L C Labelle Montreal Que \$4,651, L Labelle Ottawa Ont \$4,276, P Labrie Ste Foy Que \$2,113, A Lachaud Beaconsfield Que \$2,057, L Lacombe Ottawa Ont \$2,596, M Lacourciere Lucerne Que \$18,465, H Lafond Ottawa Ont \$2,188, M Lagrenade Montreal Que \$2,943, R Laissy Montreal Que \$2,422, P Lajoie Dollard des Ormeaux Que \$8,065, L Lamontagne Ottawa Ont \$12,071, R Lang Ottawa Ont \$27,642, D Lanoix Ottawa Ont \$5,250, J Lariviere Quebec Que \$2,188, A Larocque Columbus Ohio USA \$4,800, F Larocque Ottawa Ont \$2,188, K Larose Touraine Que \$7,437, M La Salle Ottawa Ont \$2,188, P Lasserre Vancouver BC \$4,745, F Lavergne Westmount Que \$9,569, H Laviguerie Montreal Que \$13,838, D Lavoie Ottawa Ont \$2,188, F Lebeau Outremont Que \$4,300, M Lebeau Montreal Que \$3,667, Le Leboeuf Laval des Rapides Que \$4,300, M Lee Chelsea Que \$8,076, D Lefrancois Ste Foy Que \$4,300, Legall & Associates Ltd Toronto Ont \$12,672, M Lemay Sillery Que \$3,986, R Lemieux Ville Salle Que \$4,300, G Lempereur Clarence Creek Ont \$2,103, J Lepage Montreal Que \$11,442, M Lepine Ottawa Ont \$13,511, L Leroux Hull Que \$12,710, Les Traducteurs médicaux Montreal Que \$4,842, Les Traductions d'Anville Ottawa Ont \$6,399, Les Traductions Dugas Lucerne Que \$13,577, Les Traductions Jacques Gouin Enreg St Sauveur des Monts Que \$10,972, H Levendel Ottawa Ont \$4,265, L M Levesque Ottawa Ont \$4,300, M Levesque Ste Foy Que \$2,113, P A Levesque Montreal Que \$9,830, Leydey Enregistre et Associes Montreal Que \$14,539, J Liu Ottawa Ont \$5,200, G Lorrimer Ottawa Ont \$7,200, A Losier Shediak NB \$4,300, Luma Translation Registered Ottawa Ont \$6,785, E J MacDougall Dundas Ont \$24,467, R MacGregor Gananogue Ont \$6,017, J Mackay Ottawa Ont \$4,058, G Maday London Ont \$2,625, C Malles Ottawa Ont \$4,551, H Doepver Malm Ottawa Ont \$3,607, Manpower Temporary Services Ottawa Ont \$8,901, G Marc Trois Rivières Que \$3,363, P Marchal Ottawa Ont \$10,099, C Marchand Pointe Gatieneau Que \$2,435, L Marchand Vanier Ont \$2,188, I Marica Montreal Que \$6,200, D Marigold Sudbury Ont \$2,188, R Marquis Montreal Que \$3,726, C Martel St Nicolas Que \$4,300, A Martin Toronto Ont \$9,800, G Marty Hull Que \$2,188, C Massieu Montreal Que \$4,000, J Massieu Montreal Que \$7,725, S Matsumura Ottawa Ont \$2,528, J Mazet Ottawa Ont \$2,379, C McDade Ottawa Ont \$3,751, E McLaughlin Ottawa Ont \$17,000, H S Maleras Montreal Que \$8,899, G Melnikoff Ottawa Ont \$7,800, M Menard Malartic Que \$2,133, C Mendrisly Slemon Park PEI \$4,588, S Messier Ste Foy Que \$2,188, L Meyers Washington DC USA \$3,400, D Michaud Lusville Que \$6,739, G Mirabeau Ottawa Ont \$20,951, L Moffat Ste Therese en Haut Que \$3,988, A Moreau Montreal Que \$3,039, K F Mori Ottawa Ont \$6,241, G Mougeot Ottawa Ont \$4,300, L Muller Ottawa Ont \$13,946, F Munier Ottawa Ont \$9,569, Y Munter Ottawa Ont \$8,187, J Murgesco Ottawa Ont \$5,200, Naparco Enreg Montreal Que \$7,607, C Nault Montreal Que \$2,113, Vial P Nazal Montreal Que \$4,900, R Nejm Vanier Ont \$6,045, V N Nekrassoff Ottawa Ont \$40,997, D Naision Roxboro Que \$2,188, E Nicolas Montreal Que \$4,231, G Nishimura Ottawa Ont \$5,206, D Norak Ottawa Ont \$20,513, S Nowacki Ottawa Ont \$8,437, J Nowosielski Ottawa Ont \$26,636, Office Overload Ottawa Ont \$10,502, M Olenjnikov Montreal Que \$3,400, N Olive Vancouver BC \$4,075, D Olivier Joliette Que \$2,648, Osgoode Technical Translation Toronto Ont \$23,325, Leblond B Osterholz Montreal Que \$2,500, A O'Sullivan Edmonton Alta \$7,522, C Ouimet Lucerne Que \$6,800, H Padovani Ottawa Ont \$4,167, F Page Chateaugay Que \$2,113, E Panarella

Ottawa Ont \$7,269, D Paquet Ottawa Ont \$4,300, M Paradis Trois Rivières Que \$4,300, S Paradis La Guadeloupe Que \$3,863, T Patera Montreal Que \$9,557, R Payer Williamstown Ont \$4,645, L Pellano Ste Foy Que \$2,188, M Pelletier Touraine Que \$5,885, P Pelletier Montreal Que \$3,755, M Pepin Hull Que \$2,535, N Persushin Montreal Que \$2,200, Peter Hyde & Assoc Ottawa Ont \$29,735, G Phillips Ottawa Ont \$8,300, Auger L Picard Ottawa Ont \$2,188, L Pilon Bellefeuille Que \$4,300, Majias J Pinsonnaux Westmount Que \$4,200, C Pirlot Ottawa Ont \$2,626, B Pittman \$7,104, J E Plante Ottawa Ont \$2,600, D Plourde Ste Foy Que \$4,300, J Poirier Alfred Ont \$3,309, S Poliakov Montreal Que \$3,694, J M Poliquin Ottawa Ont \$8,229, A Poll Ottawa Ont \$2,121, Portage Personnel Ltd Hull Que \$24,942, G O H Poulsen Ottawa Ont \$4,054, Prodfluet Exec Quebec Que \$11,932, J Provencher Montreal Que \$19,436, M Racette Hull Que \$4,300, R Racine Thetford Mines Que \$2,188, J Raineri Montreal Que \$4,325, E A Ramesbottom Kingston Ont \$2,188, L Ranger Cumberland Ont \$2,113, A Raoult Ottawa Ont \$9,512, Redactio Ottawa Ont \$10,672, C Renaud Neuville Que \$2,188, Research Editorial and Broadcast Services Ltd Ottawa Ont \$5,000, C Richaud Montreal Que \$2,400, Wilde E Richter Montreal Que \$5,700, D Riedel Ottawa Ont \$8,143, J F Riochet Ville Mont Royal Que \$2,188, E Robinson Quebec Que \$5,000, C Rochon Montcalm Que \$2,113, M Rodier Ottawa Ont \$2,113, J Roland Toronto Ont \$6,800, H Rombaut Ottawa Ont \$3,516, F Roux Montreal Que \$2,188, A M Rubert Ottawa Ont \$10,661, M Ruest Montreal Que \$4,300, C Rutledge Ottawa Ont \$2,188, C Ryan Ste Foy Que \$2,188, G Sabourat Ottawa Ont \$6,763, I Saharou Beaconsfield Que \$5,400, G Salsky Lucerne Que \$8,405, D Samson Ste Foy Que \$2,188, O F Samson Ste Henedine Que \$5,147, R M Sanschagrin Montreal Que \$5,547, J Sargent Kanata Ont \$10,324, S Saulnier Montreal Que \$2,188, Haynes H Schreiter Toronto Ont \$7,171, T D Schuman Ottawa Ont \$5,848, M Sebek Manitoulin Island Ont \$2,057, A Segal Ottawa Ont \$2,764, T Selhi Montreal Que \$2,200, J Sergerie Sacre Cœur Que \$2,057, R Shannon Dorchester NB \$4,300, B Sharatt Toronto Ont \$2,274, B Sherwood Ottawa Ont \$2,188, K Shimo New York City NY USA \$2,800, A Shubin Montreal Que \$2,640, H R Sigurd Ottawa \$2,000, M Simmer Edmonton Alta \$4,360, S Simoneau Montreal Que \$2,188, E F Simpson Kingston Ont \$2,188, H Sargent Ottawa Ont \$9,301, E Sipert \$2,578, C Sloane Islington Ont \$2,505, J M Smeeton Westmount Que \$6,582, Societe Ardenn Inc Ottawa Ont \$10,742, Societe Gamma Inc Ottawa Ont \$34,155, D Sorrell Montreal Que \$10,857, Spica Translation Vanier Ont \$221,970, S St Amour Montreal Que \$4,300, P Stevens Rexdale Ont \$5,145, J Stewart Ottawa Ont \$6,000, B St Jean Ottawa Ont \$4,245, F St Laurent Montreal Que \$4,300, M St Laurent Hull Que \$5,646, S Stone Ottawa Ont \$2,188, C Strong Ottawa Ont \$5,271, P Stussi Chevy Chase Md USA \$4,400, La Hanson J Stutger Kingston Ont \$2,744, A Tadors Ottawa Ont \$28,291, Y Tagashira Saskatoon Sask \$2,080, O Taillefer Ottawa Ont \$3,336, P Tanguay Broughton Station Que \$26,377, D Tardif Cap Rouge Que \$2,188, L Tardif Tracey Que \$2,113, Technitrans Enreg Montreal Que \$8,663, B Tell Mississauga Ont \$4,000, M Thebaud Trois Rivières Que \$3,173, T Thorpe Ottawa Ont \$27,040, N Tomcio Kanata Ont \$5,793, Tonatra Enreg Montreal Que \$5,597, J Torres Gatieneau Que \$3,174, M Tosaj Val St Michel Que \$6,600, M Townlay London England \$5,613, Traduco Ottawa Ont \$12,370, Traduction B & B Inc Montreal Que \$85,232, Traduction Gemini Eng Ste Genevieve Que \$70,689, Traduction Redaction Olympia Ottawa Ont \$8,222, H Tremblay St Bruno Que \$2,188, S Treml Ottawa Ont \$5,028, Trevet Ottawa Ont \$4,502, R Trotter Sherbrooke Que \$3,284, University of: Montreal Montreal Que \$412,079 and Ottawa Ottawa Ont \$19,750, J Van Amerigen Toronto Ont \$3,985, A Van der Mass Ottawa Ont \$4,938, W G Van Der Staay North Bay Ont \$2,902, C H Van Giezen Old Chelsea Que \$10,690, V Vassin Ottawa Ont \$5,834, C Veilleux Hull Que \$2,188, A Vella Ottawa Ont \$2,299, M Verret Charlesbourg Que \$2,188, D Verville Montreal Que \$3,196, Suzuki M Vezina Lucerne Que \$4,525, S Vida Toronto Ont \$2,910, C Vigneault Ste Foy Que \$4,300, Latreille L Villeneuve Hull Que \$4,272,

SECRETARY OF STATE—Continued

B Vincent Tracey Que \$4,300, R E M Volmer Orleans Ont \$3,710, R Walker Ottawa Ont \$2,868, Bay Walsh Inc L'Original Ont \$15,978, S Wargon Ottawa Ont \$8,417, M Wickett Montreal Que \$2,188, L S Wise Vancouver BC \$6,946, W Wong Ottawa Ont \$6,460, A Wood Ste Foy Que \$4,300, E Yakimiv Lachine Que \$6,605, F Youssef Ottawa Ont \$2,188, M Zeffiro Stoney Creek Ont \$3,312, L Zeitoun Ottawa Ont \$2,253, M Zimmerman Montreal Que \$8,803.

Hospitality \$1,309.

Miscellaneous \$384.

CITIZENSHIP PROGRAM

Accounting and Audit Support Services \$5,661—Government of Canada—Supply and Services Ottawa Ont \$5,661.

Legal Services \$9,182—F W Chenoweth Toronto Ont \$2,400, Lalonde Chartrand Besseau et Charron Ottawa Ont \$2,035.

Training of Public Servants—Other \$36,087—Government of Canada—Public Service Commission Ottawa Ont \$27,450.

Management Consultants and Contract Research \$117,922—S Drouin Ste Foy Que \$5,450, H Koehler Vancouver BC \$3,450, M R Lupul Edmonton Alta \$2,800, H Palmer Calgary Alta \$3,750, Dr R Vogt Winnipeg Man \$2,250.

Photographic Services \$13,442—Government of Canada—National Film Board Montreal Que \$11,788.

Other Business Services \$1,448,193—S Anema Angers Que \$2,250, E Appathurai Toronto Ont \$2,000, Arctic Mackenzie Personnel Edmonton Alta \$2,335, Argenteuil Management Group Ltd Ottawa Ont \$3,500, Association Feminine d'Éducation et d'Action Sociale Montreal Que \$20,000, Barbara's Office Personnel Ottawa Ont \$4,238, L Batdorf Antigonish NS \$6,000, B B & H Graphic Ottawa Ont \$3,584, British Columbia Civil Liberties Association Vancouver BC \$14,500, British Columbia Teachers Federation Vancouver BC \$8,300, D Bissel Vancouver BC \$16,500, S Boxer Winnipeg Man \$15,000, J Brazeau Montreal Que \$5,500, J M Bruce Ottawa Ont \$11,250, J Burnet Toronto Ont \$8,250, Canadian Committee on Learning Opportunities for Women Toronto Ont \$22,500, Canadian Council of Christians and Jews Toronto Ont \$29,000, Canadian Ethnic Studies Association Downsview Ont \$3,750, Canadian Folk Arts Council Toronto Ont \$50,000, Canadian Hostelings Association Vanier Ont \$4,272, CEE GEE Enterprises Ottawa Ont \$11,500, M Clague Vancouver BC \$4,000, M Cressman Keewatin Ont \$22,425, R P Cujes Antigonish NS \$6,000, J J Dempsey Winnipeg Man \$15,750, DGS Group Temporary Help Division Toronto Ont \$15,373, Q Q Fang Burnaby BC \$2,000, L Ferland Winnipeg Man \$2,000, Friesen Kaye & Associates Ottawa Ont \$8,000, R Frikke Wainfleet Ont \$2,190, E Gardner Montreal Que \$3,500, L M Gerber Boston Mass USA \$2,000, C J Gerridzen Ottawa Ont \$3,594, R L Gordon Ottawa Ont \$7,000, Government of Canada—Canada Council Ottawa Ont \$15,000 and Supply and Services Ottawa Ont \$11,679, A Gray Ottawa Ont \$8,000, Valaskakis G Gunthrie Montreal Que \$9,500, A Hackman Toronto Ont \$2,700, G Happick Ottawa Ont \$2,800, J Hayes Ottawa Ont \$13,170, C Hazle Dartmouth NS \$5,225, R Helling Windsor Ont \$2,000, F Henry Toronto Ont \$14,700, Indian Rights for Indian Women Edmonton Alta \$8,000, Institute for Research on Public Policy Montreal Que \$2,690, W Isajiw Toronto Ont \$2,500, N Jabbar Halifax NS \$6,000, C Jaenen Ottawa Ont \$2,250, James Lorimer & Company Toronto Ont \$10,000, E Jarvlepp Ottawa Ont \$2,106, Baptiste J Jean Pointe Gatineau Que \$2,000, S K Johnson Toronto Ont \$3,361, S Johnson Ottawa Ont \$8,000, L Kaminski Winnipeg Man \$9,000, J W Kehoe Vancouver BC \$4,500, Kelly Girl Services

of Canada Toronto Ont \$113,488, V Koby Toronto Ont \$11,750, L Laforge Quebec Que \$7,250, L Lebouthillier Moncton NB \$14,125, Le Chateau Montebello Montebello Que \$2,731, Les Associés Marie Selick Montreal Que \$2,394, H Levendel Ottawa Ont \$4,200, T Macneil Antigonish NS \$4,000, D Magidson Toronto Ont \$2,400, Manpower Temporary Services Ottawa Ont \$32,189, Market Facts of Canada Toronto Ont \$25,000, J McGrath Happy Valley Nfld \$2,600, M Mehes Sudbury Ont \$3,192, J Mezaks Willowdale Ont \$5,000, S Miezitis Toronto Ont \$8,400, W Migus Ottawa Ont \$4,374, G Milne Ottawa Ont \$2,500, Movement for Christian Feminism Toronto Ont \$6,000, National Association of Friendship Centres Ottawa Ont \$2,060, National Multicultural Theatre Association Toronto Ont \$130,661, Office Overload Ottawa Ont \$8,783, Ontario Education Communications Authority Toronto Ont \$19,000, Ontario Federation of Indian Friendship Centres Toronto Ont \$5,550, Organized Working Women Toronto Ont \$19,000, R Painchaud Winnipeg Man \$3,000, H Palmer Calgary Alta \$4,500, D Patel Ottawa Ont \$9,950, Portage Personnel Ltd Hull Que \$16,307, Price Waterhouse Associates Ottawa Ont \$26,200, P S Ross & Partners Winnipeg Man \$4,232, J A Roberts Whitby Ont \$8,000, G Roesse Calgary Alta \$13,123, W R Ruiz Toronto Ont \$2,000, L Salter Vancouver BC \$9,500, R M Schuch Ottawa Ont \$4,000, D Schackleton Ottawa Ont \$2,070, F E Shaker Greenfield Park Que \$3,000, J Sifton Ottawa Ont \$2,313, L Sillanpaa Ottawa Ont \$2,052, J C Smerek Toronto Ont \$2,706, D E Smith Toronto Ont \$4,750, Sorecom Montreal Que \$41,580, G Stanley Ottawa Ont \$10,000, Systems Approach Ltd Ottawa Ont \$4,375, The Canadian Gallup Poll Ltd Toronto Ont \$26,750, The Institute for Research on Public Policy Montreal Que \$24,000, The XI Commonwealth Games Edmonton Alta \$50,000, The 500 Selection Services Agency Ottawa Ont \$14,572, H Troper Toronto Ont \$4,500, I Tsang Ottawa Ont \$3,552, University of Ottawa Ottawa Ont \$19,750, Uroboros Foundation Ottawa Ont \$5,500, E Vasilikioti Ville St Laurent Que \$2,016, J White Ottawa Ont \$10,500, B Wilgress Ottawa Ont \$8,082, J Wright Toronto Ont \$14,500, M Zerucha Ottawa Ont \$6,250.

Storage and Warehousing \$31,158—Government of Canada—Supply and Services Ottawa Ont \$31,158.

Special Services \$6,625—D G Hill Don Mills Ont \$2,600.

Hospitality \$45,805.

Miscellaneous \$2,923.

Canadian Film Development Corporation

Advisors \$58,439—Jocelaine Amiot St Thérèse Que \$90,035, Paul Beapre St Mathias Que \$18,069, E J Rouse Toronto Ont \$12,373, J P Dubreuil Montreal Que \$2,000, N Matossian Montreal Que \$3,770, L Shields Toronto Ont \$1,250, Advisors expenses \$11,942.

Script Readers \$28,100.

Members of Corporation \$40,200—Doris Anderson Toronto Ont \$1,500, Gary I Duke Vancouver BC \$2,125, Gratien Gélinas Oka Que \$32,000, David Silcox Toronto Ont \$1,750, Michel Vennat Montreal Que \$1,250, Donald C Webster Toronto Ont \$1,375.

National Film Board

Film Makers Fees \$3,015,543—L Abastado Montreal Que \$5,418, Y Abolafia Montreal Que \$14,465, C Alain Vancouver BC \$2,440, A Alexander Montreal Que \$4,061, P Amiguet Outremont Que \$2,096, I Angelico Montreal Que \$6,885, D Arcand Deschambault Que \$12,000, G Armstrong Edmonton Alta \$3,312, R Awad Westmount Que \$8,962, P Baillargeon Montreal Que \$10,500, I Ball Westmount Que \$17,223, J Banville Montreal Que \$8,794, M

SECRETARY OF STATE—Continued

Barbeau Montreal Que \$6,350, R Bashford Dauphin Man \$4,500, F Battista Montreal Que \$4,040, A Belanger Outremont Que \$3,000, F Belanger St Benoit Que \$8,640, C Benoit Hull Que \$2,700, J Benoit Montreal Que \$13,953, C Bernier Montreal Que \$6,415, T Berry Montreal Que \$3,315, E Besen Winnipeg Man \$2,450, M Bissonnette Montreal Que \$3,083, L Blais Montreal Que \$7,101, B Boates Vancouver BC \$2,422, P Bochner Montreal Que \$10,100, R Boire Montreal Que \$8,095, M Bordeleau Boisbriand Que \$13,623, G Borremans Moncton NB \$3,400, J Borenstein Montreal Que \$5,650, G Bouchard Montreal Que \$9,186, France Boudreault Enr Ste Catherine d'Alexandrie Que \$3,700, S Bouilly Montreal Que \$2,234, C Braive Montreal Que \$2,600, J Brett Halifax NS \$2,600, D Brittain Montreal Que \$2,000, Donald Brittain Associates Ltd Westmont Que \$6,000, C Brow Montreal Que \$14,257, Vanice Brown Rosemere Que \$13,815, A Brunet Montreal Que \$4,185, M Bryans Westmont Que \$15,155, G Budner Montreal Que \$21,336, R Bujold Westmont Que \$11,097, B Burley Halifax NS \$4,650, Burmanix Enrg Notre Dame de Grace Que \$6,506, T Burstyn Montreal Que \$4,000, Gilles Carle Inc Montreal Que \$9,900, M Caron Montreal Que \$2,452, R Caron Moncton NB \$3,004, Centrale Litho Enrg Ville Mont Royal Que \$2,968, J Chabot Montreal Que \$5,350, R Charpentier Salfery Bay BC \$3,100, Y Chaput Montreal Que \$3,036, A Chiraffe Montreal Que \$3,000, P Chotiki-
an Vancouver BC \$2,000, C G Films Enrg Outremont Que \$12,700, Christopher Chapman Ltd Sunderland Ont \$2,300, La Cimaise Ltd Toronto Ont \$15,000, Cinekina Inc Montreal Que \$7,950, Cinema Libre Montreal Que \$2,800, Cine Maquillage Enr St-Hubert Que \$2,563, A Clavier Montreal Que \$4,794, L Comeau Moncton NB \$2,675, P Comeau Ste Marie NS \$2,275, R Condie Winnipeg Man \$10,900, C Corry Froebisher Bay NWT \$2,000, P Cowan Westmont Que \$9,722, D Cowling Montreal Que \$11,770, K Cox Toronto Ont \$6,000, N Crama Scheveningen Holland \$3,100, Credo Group Ltd Winnipeg Man \$2,045, M Crouillere Montreal Que \$6,400, L Dagostino Willowdale Ont \$3,500, M Daigle Montreal Que \$7,800, R Daigle St Alexis des Monts Que \$10,212, I Damian Montreal Que \$8,800, M Dansereau Montreal Que \$2,080, M Daudelin Montreal Que \$6,600, D Dauphinais Ottawa Ont \$2,400, A De Bellefeuille Montreal Que \$8,102, L Deernsted Joliette Que \$4,630, S Dennis Ottawa Ont \$2,945, N Denys Montreal Que \$3,869, Y Dion Outremont Que \$14,270, M Dolgoy Edmonton Alta \$5,718, P Driessen Montreal Que \$4,500, P Driessen Scheveningen Holland \$3,000, J Drouin St Laurent Que \$5,405, F Dube Montreal Que \$13,636, M Duckworth Montreal Que \$8,100, D Dudinsky Montreal Que \$10,940, S Dudley Montreal Que \$3,785, G Dufaux Montreal Que \$5,000, Robert Duncan Regd Westmont Que \$11,195, S Duranceau Montreal Que \$5,550, S Dussault Dieppe NB \$8,834, J Dyer Rockcliffe Ont \$4,816, W R Eakin Winnipeg Man \$5,052, I Elkin Winnipeg Man \$3,100, T Elliot Hudson Heights Que \$2,950, Les Entreprises Fernand Seguin Inc St Charles sur le Richelieu Que \$12,500, J Fajardo Montreal Que \$7,575, M Faucher Montreal Que \$3,954, R Fauteux Montreal Que \$5,148, R Favreau Shefford Que \$5,000, E Fedorenko Montreal Que \$10,400, T Filgate Toronto Ont \$11,950, D Fitzgerald Montreal Que \$3,734, L Forsythe Coquitlam BC \$2,100, P Fournier Montreal Que \$2,945, Foxland Investments Toronto Ont \$12,947, R Frappier Montreal Que \$32,998, J L Frund Montreal Que \$10,220, D Gagne Outremont Que \$9,360, H Gagne Longueuil Que \$12,029, Jacques Gagne Enr Outremont Que \$21,374, A Gagnon Montreal Que \$4,369, L Gagnon Beausifield Que \$12,650, Michel Gauthier Enrg Outremont Que \$12,600, R Gauthier Montreal Que \$4,220, R Gauvin Moncton NB \$2,200, D Gedde Coquitlam BC \$7,525, Y Geoffroy Vancouver BC \$2,150, B Gibson Toronto Ont \$2,000, B Giesbrecht Vancouver BC \$2,145, S Giguere Montreal Que \$6,548, H Girard Outremont Que \$14,954, R Glover Montreal Que \$6,647, A Goldstein Toronto Ont \$7,900, J P Goulet Boisbriand Que \$11,865, B Greene Montreal Que \$15,395, M Groleau Outremont Que \$6,075, G Groulx St Charles sur le Richelieu Que \$21,100, M Guay Montreal Que \$4,930, R Hache Grand Anse Que \$2,280, D Haig Toronto Ont \$8,640, A Hall Toronto Ont \$2,000, H Halm Montreal Que \$3,270, M Hamel

Montreal Que \$4,056, M Hamelin Montreal Que \$2,484, M Hamelin Montreal Que \$3,420, S Hamer Vancouver BC \$14,083, C Harvey Vancouver BC \$2,610, M A Hebert Brossard Que \$18,340, M I Hebert Montreal Que \$9,280, D Heffernan Laprairie Que \$11,534, A Henderson Montreal Que \$11,050, J Hodge Toronto Ont \$14,800, N Hollick Vancouver BC \$18,690, T Horne Montreal Que \$2,820, D Jack Lindsay Ont \$13,000, M Jalbert Montreal Que \$8,256, G Johnson Vancouver BC \$16,160, S Kellar Montreal Que \$7,000, S Kerr Westmont Que \$7,365, King Squire Films Toronto Ont \$5,625, B Klein Montreal Que \$15,440, H Kobayachi North York Ont \$2,200, L Krizan Halifax NS \$6,750, A Kroeker Winnipeg Man \$9,365, F Labonte Montreal Que \$11,740, T Labonte Montreal Que \$2,560, J M Labrosse Dorval Que \$12,900, J Laing Montreal Que \$6,726, J Laing Toronto Ont \$6,380, C M Lam Montreal Que \$13,310, E Lambart Sutton Que \$6,000, A Lamothe Outremont Que \$8,500, B Langlois Montreal Que \$5,150, C Langlois St Jean Que \$4,216, M Langlois Montreal Que \$15,891, P Lapointe Toronto Ont \$3,150, C Lapp Halifax NS \$6,400, C Laurencelle Vancouver BC \$2,080, E Lazare Edmonton Alta \$6,437, E Lebel Montreal Que \$8,100, N Leblanc Ottawa Ont \$2,680, J Lecours Montreal Que \$16,228, A Leduc Montreal Que \$10,622, S Levine Montreal Que \$5,025, J Littleton Toronto Ont \$20,240, R Lower Winnipeg Man \$8,500, L Lussier Montreal Que \$2,500, E Macaulay Ile Perrot Que \$16,214, L Macaulay Ile Perrot Que \$2,380, J MacDonald Montreal Que \$3,100, McKay Cine Photo Graphics Vancouver BC \$2,200, Pierre Magny Enrg Outremont Que \$11,420, Magpie Media Edmonton Alta \$5,890, P Maheu Morin Heights Que \$2,000, A Major Montreal Que \$11,241, A Makosinski Fredericton NB \$3,180, M Malenfant Moncton NB \$2,835, M L Mallet Outremont Que \$7,550, C Malo Toronto Ont \$3,150, C Mandryk St Bruno Que \$2,153, C Marcotte Bedford Que \$11,647, T Marner Regina Sask \$2,000, J M Martell Vancouver BC \$2,870, D R Martin Vancouver BC \$4,172, K Martin Charlottetown PEI \$9,040, R Maud Cultus Lake BC \$2,000, W Maylone Vancouver BC \$3,775, D Mazur Winnipeg Man \$2,460, A Melancon Ruisseaux Nord Que \$8,000, J Menard Hull Que \$5,650, V Y Merhill Pierrefonds Que \$3,675, C Messier Montreal Que \$2,896, G Mihalka Montreal Que \$3,704, M Mills Toronto Ont \$2,800, P Mitchetree Halifax NS \$7,530, J Monro Vancouver BC \$7,867, J Morin Montreal Que \$2,500, W Morris Vancouver BC \$2,800, M Nance Burnaby BC \$2,350, Nanouk Films Ltee Beloeil Que \$8,300, L Nantel Montreal Que \$3,000, V Nass Willowdale Ont \$9,610, A Neidik Toronto Ont \$4,680, Nelnava Ltd Toronto Ont \$4,650, J Newell Montreal Que \$6,900, Nimbus Films Ltd Ottawa Ont \$3,300, M Normandin Montreal Que \$3,204, G Nuttall Vancouver BC \$3,095, A Obomsawin Montreal Que \$15,136, K Pappes Edmonton Alta \$2,160, A Paquet Montreal Que \$4,500, C Pare Montreal Que \$2,600, Parker Films Associates Ville Mont Royal Que \$3,750, D Parent Montreal Que \$2,750, I Patel Dorval Que \$17,385, G Patenaude Montreal Que \$7,250, S Paterson Vancouver BC \$4,570, R Patton Vancouver BC \$2,100, M Poulin Moncton NB \$2,325, M Pauze Hemmingford Que \$4,475, D Payette Montreal Que \$2,917, A Pearson Montreal Que \$6,679, J Pederon Hampton NB \$2,755, H Pedlov Vancouver BC \$6,580, M Pelletier Montreal Que \$2,920, G Pelouquin Montreal Que \$6,804, G Perlman Montreal Que \$15,087, D Phillips Edmonton Alta \$7,500, K Pindal Oakville Ont \$5,300, D Pinel Montreal Que \$14,711, C Pinney Vancouver BC \$19,001, L Plamondon Trois Rivières Que \$28,113, C Poisson Toronto Ont \$3,400, L Portugais Outremont Que \$3,600, R Pothier Montreal Que \$12,558, J Potterton Westmont Que \$12,368, D Poulin Longueuil Que \$12,500, Earl Preston Designer Reg'd Montreal Que \$6,600, Beauregard Productions Montreal Que \$3,900, Conray Productions Ltd Toronto Ont \$5,059, Les Productions Coro Inc Outremont Que \$2,500, Les Productions Eternelles Montreal Que \$4,690, F S I Productions Winnipeg Man \$5,750, GCR Productions Caledon Ont \$2,813, Gemini Productions Ltd Montreal Que \$38,140, Hillside Productions Inc Westmont Que \$18,370, Interquack Productions Edmonton Alta \$4,220, Jandu Productions Ltd Toronto Ont \$19,475, Valmont Jobin Productions Toronto Ont \$4,350, Robert Lang Pro-

SECRETARY OF STATE—Continued

ductions Outremont Que \$8,025, Michael Mills Productions Toronto Ont \$5,050, Les Productions Orso Inc Montreal Que \$3,400, Petra Post Productions Vancouver BC \$15,500, Peter Raymond Productions Montreal Que \$6,700, Cabbage Roll Productions Toronto Ont \$2,000, Maxime Samuels Productions Ltd Hampstead Que \$10,525, Nesya Shapiro Productions Montreal Que \$8,241, Tetra Media Productions Toronto Ont \$2,250, Les Productions Tunis Montreal Que \$14,240, T Radfor Edmonton Alta \$3,913, I Rankin Dorval Que \$13,998, A Ravnet North Vancouver BC \$2,200, P Raymond Montreal Que \$14,279, B Reece Edmonton Alta \$8,512, J Reeve Marcabanc Ont \$3,750, J Rehder Pointe Claire Que \$17,659, S Relvic Burnaby BC \$5,050, T Remerowski Westmount Que \$20,770, R Robesco Montreal Que \$3,643, B Roberts Ottawa Ont \$3,600, N Roger Chomedey Que \$2,000, Y Rouleau Montreal Que \$13,490, M K Rowan Edmonton Alta \$2,460, M Royer Toronto Ont \$4,600, G St Onge Montreal Que \$7,514, R St Pierre Montreal Que \$6,600, M Sabourin Beoloeil Que \$10,000, F Sauvageau Ile d'Orleans Que \$3,000, A Sauve Laval Que \$21,177, T Schioler Town of Mount Royal Que \$5,130, E Schmidt Vancouver BC \$2,817, S Searle Toronto Ont \$3,000, G Senecal Montreal Que \$7,330, R Sevigny Vancouver BC \$2,540, B Shaffer Westmount Que \$23,170, S Shanks Westmount Que \$7,820, N Shapiro Montreal Que \$2,400, R Shapley Montreal Que \$16,057, D Simoneau Montreal Que \$2,625, L Smith Montreal Que \$12,210, M Smith Sidney BC \$3,000, V Soul Montreal Que \$7,000, H Spak Edmonton Alta \$7,325, W Speers Montreal Que \$6,700, Straight Arrow Media Reg'd Edmonton Alta \$4,995, L Surprenant Montreal Que \$3,050, C Tate Edmonton Alta \$2,800, A Theberge Outremont Que \$16,957, G Therien Montreal Que \$7,300, B Thibault Rackburn Que \$4,087, G Thomas Dorval Que \$11,856, P Thurling Toronto Ont \$6,500, G Toole St Chrysostome Que \$18,227, Tree Foundation Montreal Que \$6,500, D Letourneau Tremblay Montreal Que \$7,600, S Trow Outremont Que \$10,853, University of Memorial St John's Nfld \$3,920 and Trent Peterborough Ont \$4,650, V Valenta Edmonton Alta \$20,861, P Vallee Ottawa Ont \$3,120, G Vansier Montreal Que \$2,300, M Veilleux Montreal Que \$4,390, R Verge Verdun Que \$7,240, D Verral Montreal Que \$16,894, S Vertu Laprairie Que \$9,450, J P Viau Montreal Que \$12,816, S Viau St Jacques le Mineur Que \$12,747, M C Viljoen Westmount Que \$23,931, G Walker Montreal Que \$14,050, R Webber Dollard des Ormeaux Que \$15,595, I Webster Montreal Que \$5,620, J Weldon Montreal Que \$23,077, T Westman Vancouver BC \$12,817, P Whalley Morin Heights Que \$3,600, A Wheeler Edmonton Alta \$20,075, D White Vancouver BC \$4,625, A Whiteside Montreal Que \$7,600, M Williams St-Lambert Que \$3,704, S Wadolawski Outremont Que \$17,500, M Wong Montreal Que \$12,451, M Wood Toronto Ont \$4,500, E Zebrowski Montreal Que \$8,120

Performers' Fees \$471,058—G Arcand Montreal Que \$3,177, Robert Duncan Regd Westmount Que \$8,000, J Eastwood Toronto Ont \$3,220, B Foley Montreal Que \$2,168, R France Montreal Que \$2,438, P F Frappier Kitchener Ont \$3,657, R Gammel Toronto Ont \$3,429, L Guilbault Montreal Que \$5,155, T Johnson Toronto Ont \$3,934, W Lamothe St Hyacinthe Que \$4,511, C Lazzare Toronto Ont \$3,308, J Leclerc Outremont Que \$2,344, M McDonald Toronto Ont \$3,056, T Nixon Borden Ont \$2,039, Oro Films Ltd Mansfield Ont \$3,666, N Ostashevski Lamont Alta \$2,858, A Peterson Montreal Que \$2,399, J Pottie Liverpool NS \$2,362, F Pratte Montreal Que \$2,884, M Ransen Hemmingford Que \$2,053, E Reade Montreal Que \$2,195, D Reghr Toronto Ont \$3,629, C Rivard Vancouver BC \$6,273, M Sabourin Beoloeil Que \$4,634, A Schellenberg Toronto Ont \$2,500, E Slue Montreal Que \$3,657, M Stankova Montreal Que \$2,081, D Strong Toronto Ont \$4,330, J Thisdale Montreal Que \$2,239, S Twofeather Alberta Beach Alta \$5,453, D Viau Astra Ont \$2,159, V Vrana Waterville Que \$2,425, T Webber Montreal Que \$2,130, J Woods Outremont Que \$2,518.

Musicians' Fees \$142,483—The American Federation of Musicians of the United States and Canada and the employees pension welfare fund Canada \$4,721, A Arsenault Montreal Que \$2,200, C Bour-

bonnais Montreal Que \$2,900, M Baker Vancouver BC \$2,500, W Brooks Athelstan Que \$3,367, A Clavier Montreal Que \$3,296, R Deegan Edmonton Alta \$2,175, Les Editions AGM Ltee Montreal Que \$6,284, B Low Montreal Que \$9,394, A Phillips Downsview Ont \$12,186, Les Productions Synthese Enr Montreal Que \$2,100, N Roger Chomedey Que \$6,538.

Technicians' Fees \$473,556—A Alexander Montreal Que \$2,678, Nasyr Abdul Al Khabyr Mount Royal Que \$2,343, S Beauchemin Longueuil Que \$2,349, C Beaugrand St Jean Baptiste de Rouville Que \$11,119, B Boileau Montreal Que \$2,400, W Bradley Jr St Laurent Que \$10,518, Burmanix Enrg NDG Que \$4,362, Roger Cadieux Enrg Montreal Que \$8,806, J Campbell Montreal Que \$8,303, D Caulfield Laval Que \$23,545, M Charron Montreal Que \$2,396, B Chasin Montreal Que \$4,026, Jacques Chevigny Enr Vanier Ont \$2,098, D Cohen Montreal Que \$6,751, Controtec Inc Chomedey Laval Que \$4,500, Georges Cormier Vanier Ont \$2,650, G Cormier Vanier Ont \$2,530, A Corneau Montreal Que \$4,523, A Croll Dorval Que \$3,247, Louis Daoust Enr Montreal Que \$11,288, Y Daoust Outremont Que \$14,300, F Daunais St Adolphe D'Howard Que \$2,235, Delta Sound Services Vancouver BC \$3,625, R Doiron Dartmouth NS \$5,240, R Duncan Regd Westmount Que \$4,500, P Dupuis Lasalle Que \$7,889, A Dussault Montreal Que \$3,289, R Fiset Montreal Que \$6,073, J Gareau Montreal Que \$2,631, C Goyette Montreal Que \$4,314, Fellows Grant Regd Montreal Que \$4,472, G Gravel Montreal Que \$3,456, R Hamilton Dollard des Ormeaux Que \$6,466, D Huysmans Chateauguay Que \$2,094, IMC Sound Streetville Ont \$2,957, A Jacques Montreal Que \$3,092, C Labelle Laval Que \$7,191, A Larecca Montreal Que \$3,878, C Lefebvre Montreal Que \$11,152, R Lutzer Ile Bigras Que \$3,947, R Mackiewicz Lasalle Que \$2,498, G McAdam Ormstown Que \$2,520, L Marchand Montreal Que \$9,565, B Messie Pierrefonds Que \$3,694, R Millette Lasalle Que \$4,560, V Millette St Laurent Que \$11,081, P E Mongeau Duvernay Que \$2,113, R Niaura Montreal Que \$2,350, L Overy Laval Que \$3,510, J Paquet Varennes Que \$4,670, C Paradis Beoloeil Que \$8,409, GNU Productions Toronto Ont \$2,920, Seven Hills Productions New York City NY USA \$2,524, G Proulx Laval Que \$5,782, P Remy Lasalle Que \$2,313, J Rival Montreal Que \$3,227, R Smith Lachine Que \$2,497, Sutton Sound Services Ltd Vancouver BC \$3,500, R Thibeault Laval Que \$4,041, J Trudeau St Philippe Que \$4,839, R Viau Montreal Que \$2,866, P Villard Montreal Que \$2,299, M A Vinet Montreal Que \$2,160, VTR Services Regd Lasalle Que \$15,041, Jim Wright Film Lighting Services Rexdale Ont \$2,943, Richard T Wright & Assoc Port Moody BC \$4,150.

Consultants and Researchers Fees \$222,151—Y Angrignon St Benoit Que \$2,250, F Belanger St Benoit Que \$3,000, R Blumer Montreal Que \$2,400, N Brossard Montreal Que \$2,000, J Brown Montreal Que \$4,260, M Collins Ottawa Ont \$7,000, B Cowling Montreal Que \$14,300, S Dudley Montreal Que \$5,000, L Dugal Montreal Que \$2,250, Les Entreprises Fernand Seguin Inc St Charles sur le Richelieu Que \$3,200, P Handling Ottawa Ont \$4,000, M P Henot Longueuil Que \$4,000, Inglewood Communication Ltd Toronto Ont \$2,500, B Klein Montreal Que \$10,800, A Kobayach Roxboro Que \$3,277, Museum of Indian Archaeology University of Western Ontario London Ont \$2,400, J Pedersen Hampton NS \$2,600, B Pollard Charlottetown PEI \$13,310, B Richardson Ottawa Ont \$15,973, S Robertson Montreal Que \$2,550, R Sweeney Montreal Que \$4,000, D White Vancouver BC \$2,725, Zebra Films Co Ltd Toronto Ont \$2,000, E Zebrowski Montreal Que \$2,560.

Writers Fees \$152,520—M Blackburn Montreal Que \$2,704, D Bowie Kingston Ont \$4,500, J Brown Montreal Que \$10,937, P Cadieux St Ulric Que \$6,200, M Campbell Alberta Beach Alta \$2,662, M Cook Edmonton Alta \$2,040, R Duncan Westmount Que \$4,950, J Harrison Westmount Que \$5,700, M Kostach Edmonton Alta \$2,363, S Lightman Fulford BC \$2,250, Pebble Productions Inc Cannington Ont \$2,500, M Ransen Hemmingford Que \$2,300, B Richardson Ottawa Ont \$3,562, S Robertson Montreal Que \$4,000,

SECRETARY OF STATE—Continued

M St Germain St Denis sur le Richelieu Que \$3,400, M Sabourin Beloeil Que \$4,000, A Samuels Montreal Que \$4,100, F Ward Block House NS \$6,000, C Wojas Montreal Que \$4,992.

Other Services Fees \$2,683,015—L Albert Moncton NB \$2,625, Bob Anderson Photographics Ottawa Ont \$2,655, M Anderson Vancouver BC \$4,836, Andrews Newton Photographers Ltd Ottawa Ont \$3,113 B Andrukaitis St Laurent Que \$2,160, J Arcand Montreal Que \$9,350, J Archambault Montreal Que \$9,225, J P Arian Vanier Ont \$4,225, J Aubin Lasalle Que \$11,880, J Bacon Montreal Que \$2,500, G Baczinsky Ottawa Ont \$11,360, M Barbeau Montreal Que \$2,000, B Barber Laval Que \$10,124, S Basmagian Toronto Ont \$12,792, Jean R Beauchesne Designer Montreal Que \$3,649, Beauchesne Cayer Gagnon Montreal Que \$2,010, D Beaudoin Montreal Que \$2,815, L Beaulieu Montreal Que \$19,280, M Beaulieu Moncton NB \$2,625, P Bedard Montreal Que \$7,409, Gilles Benoit Photographe \$2,029, Berger Associes Inc Montreal Que \$59,463, F Bernard Montreal Que \$5,616, Garry Berteig Saskatoon Sask \$2,500, M Blackburn Montreal Que \$11,908, A Blanchard Lorraine Que \$14,528, R Boisjoli Montreal Que \$2,800, C Bonin Montreal Que \$4,700, M Bourdeau Lasalle Que \$2,715, P Boothroyd Edmonton Alta \$11,595, Brais Frigon Hanley Ottawa Ont \$2,262, C Brassard Montreal Que \$10,980, British Columbia Film Industry Association Vancouver BC \$2,000, S Brosioit Toronto Ont \$6,802, C Bujold Montreal Que \$7,420, J A Cameron Markham Ont \$4,000, Canadian Broadcasting Corporation Ottawa Ont \$4,100, Canadian Corps of Commissioners Montreal Que \$243,196, The Canadian Film Institute Ottawa Ont \$41,453, Canadian Film Makers Distribution Centre Toronto Ont \$19,300, G Canton Vancouver BC \$3,702, Canus Plastics Ltd Ottawa Ont \$4,100, A Chaput Montreal Que \$5,197, M A Charlebois Montreal Que \$6,300, Cinema Quebec Montreal Que \$4,500, Cineson Paris France \$2,563, Cinetel Nine Associates Ltd Lethbridge Alta \$8,210, A Clavier Montreal Que \$6,592, Andre Cohen Ottawa Ont \$5,000, A Cohen Ottawa Ont \$9,800, M Collier Birchwynd BC \$6,417, Community Planning Association of Canada Vancouver BC \$2,300, Cooper & Lybrand Montreal Que \$6,145, J Cormier Montreal Que \$11,673, L Cote Grenneville Que \$7,120, M. Cote Rockland Que \$2,700, S Cote St Hubert Que \$3,900, J M Cousineau St Hubert Que \$2,250, Crawley Films Ltd Ottawa Ont \$2,184, Cropp Inc Montreal Que \$5,123, L Crosley Low Que \$19,464, Peter Croydon Photography Ltd Toronto Ont \$2,612, F DaCosta Montreal Que \$12,273, Dauphinais & Charbonneau Inc Montreal Que \$15,453, Del Mar Customs Brokers Ltd Montreal Que \$2,898, H Dennie Ottawa Ont \$10,982, P A Derome Montreal Que \$13,186, A Deschambault Boisbrind Que \$11,532, P Dessureault Vanier Ont \$12,806, Deutsches Filmzentrum EV Bonn Germany \$8,328, Joan De Visser Port Hope Ont \$3,675, R Dionne Montreal Que \$10,250, P Donkin Saint John NB \$4,737, A Dostie Montreal Que \$5,550, M Dunphy Vanier Ont \$2,023, F Dupuis Hemmingford Que \$16,434, Dymaxon Research Ltd Halifax NS \$12,400, Dynamic Nursing Agency Inc Montreal Que \$3,290, Judith Eglinton Aylmer East Que \$3,000, J Eglinton Toronto Ont \$2,785, S E Eriksen Vancouver BC \$14,955, A E Ferrero Ottawa Ont \$6,042, H Fielden St Lambert Que \$2,300, Les Films Jean Claude Labrecque Inc Montreal Que \$2,000, Filtron Lee Ste Therese Que \$3,136, W Finley Halifax NS \$3,160, J Finesmith Montreal Que \$11,390, J Finnerty Boisbrind Que \$2,543 A Fisher Edmonton Alta \$2,675, Bryce Flynn Photographer Kanata Ont \$2,125, F Fournier Montreal Que \$4,100, Foxland Investments Toronto Ont \$2,158, R Franko Saskatoon Sask \$2,025, J Fretz Montreal Que \$8,768, D Gandoc Montreal Que \$3,000, P Gaudard Montreal Que \$3,175, Pierre Gaudard Montreal Que \$2,075, R Gauthier Montreal Que \$3,500, M J Gay Montreal Que \$6,100, G Glover Hudson Que \$4,000, Ted Grant Photography Ltd Ottawa Ont \$10,916, C Grave-line Montreal Que \$3,245, John Gres New York City NY USA \$4,218, AGS Griffin Toronto Ont \$2,000, Gottman and Pam Ltd Beverly Hills Calif USA \$7,413, C Haines Ottawa Ont \$9,400, M Hanna Ottawa Ont \$12,741, Carlos N Hawkin Montreal Que \$6,710, Nicholas Hawkin Montreal Que \$3,355, M Hayes Ottawa

Ont \$7,900, L Hebert Val David Que \$6,000, J Hegadorn Kingston Ont \$4,121, M Henry St Isidore NB \$2,400, L Hetu St Vincent de Paul Que \$2,832, I Hillery Brigham Que \$9,461, Georges Hunter Photography Ottawa Ont \$10,535, E Husband Calgary Alta \$15,680, Inter Cine TV Paris France \$2,978, P Jacques Lions Bay BC \$5,690, Paul A Joncas Inc Montreal Que \$5,109, M Jotoff Ottawa Ont \$9,408, J Kasma St Marc Que \$6,620, G Kelly Montreal Que \$2,788, Michael Kennedy Toronto Ont \$13,343, P M Kirk Ottawa Ont \$9,400, Merille Kirouac Winnipeg Man \$14,427, B Krepp Vancouver BC \$4,600, C Laflamme Montreal Que \$11,474, D Laforest Laval Que \$7,200, L Lambert Ste Julie Que \$14,470, P Landry Laval Que \$8,067, J Lanoie Laval Que \$12,181, M Laurin Ottawa Ont \$2,520, C Leahy Aylmer Ont \$14,453, R Leblanc Ville St Laurent Que \$3,960, C Leborgne Montreal Que \$8,319, R Lebrun Ville D'Anjou Que \$2,687, C Leduc Sarsfield Ont \$3,611, J Legal Montreal Que \$6,265, C Legris Montreal Que \$9,900, W Lemmon Toronto Ont \$10,244, A Lohnes Halifax NS \$2,932, J Long Vancouver BC \$21,208, C MacLeod Toronto Ont \$3,000, D MacPherson Ottawa Ont \$4,847, P McCaw Outremont Que \$13,300, Sharon McGowan Vancouver BC \$14,085, Mrs S Deminet Brussels Belgium \$5,246, J P Major Montreal Que \$13,032, A Malec Natashquan Que \$2,000, K Marginson Halifax NS \$7,538, Gordon Martin Associates Montreal Que \$6,225, E Melancon Outremont Que \$14,787, J F Meuris Vanier Que \$12,400, Mirage Films Ltee Montreal Que \$7,008, K Molgar Montreal Que \$3,750, L Moritsugu Toronto Ont \$4,764, N Muise Halifax NS \$2,242, A Murray Montreal Que \$15,070, C Nadon Montreal Que \$5,600, T Nash Montreal Que \$13,468, New Live Presentation Inc New York City NY USA \$2,415, W Newtin Vancouver BC \$8,500, G Nitefor Ottawa Ont \$17,813, M Normandin Montreal Que \$10,955, Normex Electronic Co St Laurent Que \$12,080, Le Nouveau Reseau Montreal Que \$5,000, Orbafilm Ltd Montreal Que \$6,300, R Otis Montreal Que \$11,020, F Ouellet Montreal Que \$2,000, S Oulton Ottawa Ont \$3,334, Owen Film Techniques Regd Sutton Que \$13,702, D Pace Jeddore NS \$7,010, Pacific Cinematheque Vancouver BC \$5,000, J Page Toronto Ont \$3,500, M Parry Halifax NS \$2,545, G Pattenaude Montreal Que \$5,075, A Pearson Montreal Que \$10,605, Frederik Pelletier Halifax NS \$13,808, G Peloquin Montreal Que \$2,273, Personnel Pool Ottawa Ont \$9,867, D Phillips Edmonton Alta \$3,500, M Pikula Ottawa Ont \$3,040, G Pilote Montreal Que \$3,598, G Poirier College Bridge NB \$5,660, Agincourt Productions Toronto Ont \$3,433, Atlantic Video Productions Ltd Halifax NS \$8,100, Neville J Bell Productions Ottawa Ont \$5,439, Cinetel Nine Productions Ltd Lethbridge Alta \$3,064, Petra Filon Productions Assoc Vancouver BC \$2,053, Maxime Samuels Productions Ltd Hampstead Que \$6,346, Benoit Pronovost Silk Screen Display Ottawa Ont \$5,571, Publicine Ile des Soeurs Que \$2,050, D Pulgar Vancouver BC \$13,870, L Puxley Yellowknife NWT \$6,893, B Reid Comox BC \$2,000, B Richardson Ottawa Ont \$3,500, R K Graphics Enr Montreal Que \$2,970, C Rodrigue Montreal Que \$2,180, J Roue Ottawa Ont \$2,887, S Roy Dieppe NB \$15,405, R S L Personnel Limited Toronto Ont \$2,940, M St Amand Montreal Que \$12,460, R St Germain Montreal Que \$2,500, D Saunders Los Angeles Calif USA \$2,640, J Schon New York City NY USA \$3,900, School District no 44 (North Vancouver) North Vancouver BC \$2,000, T Seida Montreal Que \$7,236, Michael Semak Pickering Ont \$2,000, R Shipley St Hubert Que \$10,660, B Simpson Montreal Que \$2,500, L Sky Toronto Ont \$16,371, Ian Sowe & Associates Ltd Toronto Ont \$48,261, Sorecom Montreal Que \$9,970, R Sparks Morin Heights Que \$8,050, Square One Management Ltd Ottawa Ont \$10,873, M Stankova Montreal Que \$7,001, C Stevens Lacolle Que \$14,831, Studio de Son Quebec Inc Montreal Que \$2,428, D Sutherland Montreal Que \$2,428, D Sutherland Montreal Que \$3,650, D Suzuki Toronto Ont \$2,991, A Symansky Montreal Que \$18,348, R Tarnovsky Dunrobin Ont \$10,142, P Thorvaldson Toronto Ont \$6,083, S Tramier Montreal Que \$5,100, J Turenne St Pierre Man \$3,709, McGill University Montreal Que \$3,750, V Valenta Edmonton Alta \$3,430, P Valley Montreal Que \$13,375, R Verge Verdun Que \$13,083, Victor Temporary Services Cambridge

SECRETARY OF STATE—Continued

Ont \$11,038, Video Theatre Halifax NS \$4,275, A D Wake Yellowknife NWT \$7,689, Clive Webster Toronto Ont \$2,500, F Wera Montreal Que \$3,600, M Zannis Montreal Que \$19,607.

Contracted Films Fees Canada \$2,939,592—Alberta Native Communications Society Edmonton Alta \$22,964, Les Ateliers Audiovisuels du Quebec Montreal Que \$41,413, Atkinson Film Arts Ltd Ottawa Ont \$51,154, James Beveridge Associates Ltd Toronto Ont \$2,250, Bed Concept and Communication Ltd Montreal Que \$46,075, Bellevue Pathe Quebec Inc Montreal Que \$11,491, Robert Brooks Associates Ltd Toronto Ont \$5,657, Michael Brun and Associates Ottawa Ont \$15,586, Cine Tape Associates Ltd Ottawa Ont \$119,831, Cinetel Nine Productions Ltd Lethbridge Alta \$2,743, Crabtree Associates Ltd Ottawa Ont \$2,500, Crawley Films Ltd Ottawa Ont \$187,633, Creative Presentation Ottawa Ont \$3,150, Credo Group Ltd Winnipeg Man \$58,000, Dominion Wide Motion Pictures Ottawa Ont \$8,663, Film House Ltd Toronto Ont \$8,216, Stock Ltee Montreal Que \$28,894, Films Van de Water Mont St Hilaire Que \$21,345, A Fletcher Ottawa Ont \$2,365, Flick Motion Pictures Inc Ottawa Ont \$8,542, Fort Alexander Indian Band Pipe Falls Man \$20,000, Richard Garner Ottawa Ont \$2,350, Fred Gorman Films Ltd Smiths Falls Ont \$6,200, Gilles Gougeon et Associes Inc Montreal Que \$12,000, Graphic Films Ltd Ottawa Ont \$8,662, C Hache Grand Anse NB \$4,000, Dic Harvey Qualicum Beach BC \$2,000, Inquiry Film Ltd Vancouver BC \$20,000, Intercom Film Toronto Ont \$14,837, International Cinemedia Center Ltd Toronto Ont \$248,290, N Light Foot Kitchener Ont \$12,533, James Littleton Toronto Ont \$7,022, Laboratorio Cinematographica Sao Paulo Spain \$2,318, R Long Regina Sask \$3,000, McLean Associates Ltd Toronto Ont \$18,921, Media Alternative Carp Ont \$9,572, Mirage Films Ltee Montreal Que \$8,422, Gloria Montero and David Fulton Toronto Ont \$11,540, Mont Royal Synchro Inc Montreal Que \$11,549, Multi Visual Ltd Ottawa Ont \$6,941, Nimbus Films Ltd Ottawa Ont \$36,006, Parker Filon Assoc Inc Montreal Que \$77,100, Kenn Perkins Animation Ltd Winnipeg Man \$4,475, Gerald Potterton Regd Westmount Que \$10,000, Pretty Pictures Toronto Ont \$25,253, Programmed Communications Ottawa Ont \$16,587, Amarant Productions Alliston Ont \$17,153, Ako Productions Ltd Toronto Ont \$2,327, Ampersand Film and Videotape Productions Ottawa Ont \$48,063, Asteresk Film and Videotape Productions Ltd Toronto Ont \$12,199, Bomi Productions Ltd Ottawa Ont \$45,698, Briston Productions Ltd Montreal Que \$4,000, Carleton Productions Ottawa Ont \$164,427, Champlain Productions Ltd \$10,373, Cherry Film Production Ltd Regina Sask \$46,618, Cinelium Productions Co Ltd Montreal Que \$7,387, Cinema Productions Toronto Ont \$18,630, Cinetel Nine Productions Ltd Lethbridge Alta \$2,743, Delisle Productions Ltee Toronto Ont \$239,944, Film Factory Productions Ltd Winnipeg Man \$7,920, Geoffrey Frazer Productions Mississauga Ont \$5,123, Havendard Productions Limited Toronto Ont \$32,770, Highlight Productions Ltd Vancouver BC \$22,500, Holman Productions Services Ltd Toronto Ont \$17,450, Hyde Park Film Productions Toronto Ont \$67,746, Image Production Dartmouth NS \$13,067, Kohill Productions Ltee Montreal Que \$97,082, Roy Krost Productions Ltd Toronto Ont \$2,150, Hobel Leiterman Productions Toronto Ont \$2,366, Lumby Productions Ltd Saskatoon Sask \$7,398, McBrenty Film Productions Toronto Ont \$8,200, Michael Mills Productions Ltd Montreal Que \$15,998, Montage Dumont Film Productions Ottawa Ont \$25,425, Georges Mully Audio Visual Productions Ottawa Ont \$2,000, Muskeg Productions Ltd Calgary Alta \$7,701, New Horizon Film Productions Vancouver BC \$23,835, Nova Productions Ltd Toronto Ont \$6,000, Preece Productions Toronto Ont \$23,900, Rolly Productions Orleans Ont \$3,654, Bill Roozeboom Productions Ltd Vancouver BC \$25,500, Les Productions SDA Ltee Montreal Que \$41,941, Les Productions Tournesol Ltée Montréal Que \$31,090, Glen Warren Productions Ltd Toronto Ont \$22,985, Ranson Photographers Ltd Edmonton Alta \$9,707, A Rew Ottawa Ont \$2,365, Rutherford Audiovisual Centre Toronto Ont \$15,522, The School of Journalism Carleton University Ottawa Ont \$5,347, Scott Films Ltd Ottawa Ont

\$35,458, Sonolab Inc Montreal Que \$12,422, SPSM Enrg Gaspe Que \$20,000, Synch Pop Animation Studios Ltd Vancouver BC \$9,353, Telesound Film Recordings Ltd Vancouver BC \$2,340, Carleton University Ottawa Ont \$6,489, McMaster University West Hamilton Ont \$2,971, Videanthrop Inc Montreal Que \$7,000, West Public Relations Ltd Edmonton Alta \$7,402, Westminster Films Ltd Toronto Ont \$38,175, Wilderness Cinographic Ltd Richmond BC \$20,000.

Contracted Film Fees Foreign \$62,141—A D Power Ltd Hong Kong Japan \$2,576, Aventin Films Studio Munich West Germany \$11,325, Bellevue Pathe Montreal Que \$11,800, Color Film Center The Hague Netherlands \$12,196, Ennio Plateroti Rome Italy \$4,000, Sonolab Inc Montreal Que \$12,400.

National Library

Training and Educational Services \$47,980—Berlitz School of Languages Ottawa Ont \$11,445, Gerard Caron School of Languages Ltd Vanier Ont \$6,142, Government of Canada—Public Service Commission Ottawa Ont \$13,783, Professional Development Institute Ottawa Ont \$2,745.

Other Services \$13,481—Peace Bridge Brokerage Fort Erie Ont \$2,547, Professional Development Institute Ottawa Ont \$4,716.

Data Processing Services \$842,988—Alphatext Ltd Ottawa Ont \$25,164, Computel Systems Ltd Ottawa Ont \$311,508, Datacron Ltd Ottawa Ont \$8,957, Government of Canada—Supply and Services Ottawa Ont \$113,021, IBM Canada Ltd Don Mills Ont \$204,533, Jean Lunn Carp Ont \$6,000, University of British Columbia—Library Vancouver BC \$3,072, Laval Quebec Que \$16,000 and York Downsview Ont \$9,830.

Other Business Services \$206,187—Satinder Bhalla Ottawa Ont \$4,615, Sandra Burke Ottawa Ont \$6,316, Charlotte Desautels Ottawa Ont \$15,991, P Swan Chong Ottawa Ont \$4,101, Jeffers Eldred Ltd Ottawa Ont \$15,032, Fastway Courier Ltd Ottawa Ont \$3,460, Government of Canada—Supply and Services Ottawa Ont \$34,172, Marianne J Hurley Ottawa Ont \$7,550, Informart Toronto Ont \$7,018, Natalia Jeffreys Ottawa Ont \$7,560, Francoise Lamy-Rousseau Longueuil Que \$5,000, Lockheed Missile and Space Co Inc Sunnyvale Calif USA \$12,562, Miss Hall's Personnel Service Ottawa Ont \$11,162, Mobius Software Ltd Ottawa Ont \$7,408, Maria Palko Ottawa Ont \$7,006, Ann Perdue Ottawa Ont \$6,038, Personnel Pool Ottawa Ont \$2,984, Irene Plaskacz Ottawa Ont \$2,986, Musarrat Rana Ottawa Ont \$3,938, Trancolog Ottawa Ont \$2,662.

Clerical and Secretarial Services \$54,052—Charlotte Desautels Ottawa Ont \$3,795, Muhammed Mustafa Chowdhury Ottawa Ont \$2,600, Harrington Personnel Ottawa Ont \$14,649, Tomas A Kelly Ottawa Ont \$3,400, MacDonald and Brisson Temporary Personnel Services Ottawa Ont \$4,871, Manpower Temporary Services Ottawa Ont \$3,418, Miss Hall's Personnel Services Ottawa Ont \$2,002, Personnel Pool Ottawa Ont \$5,558, Technical Overload Ottawa Ont \$7,619, Lynne Tresa Ottawa Ont \$2,328.

Hospitality \$7,978.

National Museums

Trustees Fees \$34,002—A Bachand \$3,750, W E Beckel \$2,850, J des Gagnier \$3,450, G Ignatieff \$2,400, R Kroft \$3,450, M P Labreque \$3,150, R Longstaffe \$2,700, M Meagher \$3,150.

Lecture Services \$19,687—La Maison Explo Mundo Montreal Que \$5,412, Larson Orland Mahone Bay NS \$4,400.

SECRETARY OF STATE—Continued

Management Consultants \$668,377—Roy Allen Ottawa Ont \$19,000, Paul Arthur Toronto Ont \$11,090, Bobrow Fieldman & Assoc Ltd Montreal, Que \$25,000, Jean Bruce Ottawa Ont \$5,250, Jimmy Carmichael Bolton Ont \$3,500, Communications Consultants Ottawa Ont \$30,628, Communicon Inc Montreal Que \$6,000, Comstat Consulting Services Ltd Ottawa Ont \$31,725, Cowan Kurchak Ramsay Bedard Consulting Ltd Toronto Ont \$87,880, Lynn Dickson Toronto Ont \$8,000, Edicetera Ltd Ottawa Ont \$5,250, Flugle Productions Toronto Ont \$39,500, B Gregory Orleans Ont \$3,000, Cole Hale Ottawa Ont \$4,640, Myrka C Hall-Beyer Kemptville Ont \$8,700, Grant Hawes Ottawa Ont \$21,125, Rolf Jensen & Associates Ltd Toronto Ont \$7,800, Burton Kramer & Associates Ltd Toronto Ont \$50,000, Sing Kung Sin Ottawa Ont \$6,000, Dinsukh Lal Ottawa Ont \$5,000, Pete Marwick & Partners Montreal Que \$10,500, Sarah McCutcheon Montreal Que \$2,000, Nicole Mongrain Ottawa Ont \$3,776, Nadina Nowlan Toronto Ont \$5,000, Newton Frank Arthur & Co Ltd Toronto Ont \$25,000, Denton Pendergast Ottawa Ont \$2,000, Suzanne Perry Montreal Que \$7,500, R F Purdy Ottawa Ont \$3,000, Robert Ramsay Ltd Toronto Ont \$23,200, Response Marketing Co Toronto Ont \$10,250, Annika Richert Ottawa Ont \$2,400, B Silverman Toronto Ont \$10,500, J Sledge Ottawa Ont \$8,500, P L Spurney & Associates Ltd Washington DC USA \$19,000, John Straiton and Partners Toronto Ont \$4,000, M Sutton Ottawa Ont \$3,334, P Swann Montreal Que \$13,000, Trinity College Toronto Ont \$2,000.

Research Service \$69,618—Louise de Blois-Couture Ottawa Ont \$3,000, Claude Dupuis Ottawa Ont \$5,000, Kevin Forrest Ottawa Ont \$3,000, Patrick Lawiette Ottawa Ont \$3,000, Suzanne Leboeuf Hull Que \$6,000, Rosalie McCrea Ottawa Ont \$5,000, Richard Purdy Ottawa Ont \$4,000, Leona Quiring Ottawa Ont \$3,000, Carol Sheedy Ottawa Ont \$7,000.

Design and Display Services \$636,664—Joseph Alexander Toronto Ont \$5,000, Carolyn Babcock Ottawa Ont \$14,800, B Bamford Toronto Ont \$9,650, Rolf Bettner Ottawa Ont \$3,600, Bruce Bezaire Ottawa Ont \$20,000, Leslie Anne Cameron Vanier Ont \$7,030, F Chan Ottawa Ont \$15,250, Design and Communication Montreal Que \$11,635, Jim Donahue and Associates Ltd Toronto Ont \$6,500, A Faubert Ottawa Ont \$2,382, Glen Forrester Ottawa Ont \$8,000, R Garner Ottawa Ont \$9,000, Myrka C Hall-Beyer Aylmer Que \$17,400, Hugh Hamilton South Mountain Ont \$41,540, Susan Hamilton South Mountain Ont \$4,250, P A Hunter Ottawa Ont \$8,430, P J Jeffrey Ottawa Ont \$3,500, Dave Jensen and Associates Vancouver BC \$25,000, Marcel Jomphe Ottawa Ont \$13,940, Naoto Kondo Ottawa Ont \$14,400, Wendy Kramer Ottawa Ont \$4,465, Brenda Lascelle Ottawa Ont \$4,945, Ewald Lemke Victoria BC \$17,430, J Lewis Ottawa Ont \$3,600, Patricia MacRea Ottawa Ont \$7,000, C Marchiori Toronto Ont \$5,500, Eric McMillan Inc Toronto Ont \$45,000, Derek Moore Ottawa Ont \$9,800, D Moore Oxford Mills Ont \$11,000, Susan Morrison Ottawa Ont \$4,250, Museum Displays Ottawa Ont \$7,993, Claude Neon Industries Toronto Ont \$10,000, Frank Newfield Toronto Ont \$9,215, Daniel Norris Sherbrooke Que \$4,000, T Parkhouse Ottawa Ont \$8,500, Judy E Peacocke Ottawa Ont \$13,000, L Picot Ottawa Ont \$26,500, D Santerre Vanier Ont \$9,900, Trans Canada Art Ottawa Ont \$24,210, Gail Tremblay Ottawa Ont \$13,500, Carole Virr Ottawa Ont \$3,450, Eskind Waddell Toronto Ont \$2,278, D Watson Aylmer Que \$15,250, Design Workshop Toronto Ont \$24,000.

Fabrication \$289,214—Louise C Cooley Bethesda Md USA \$2,100, Kemp Edwards Ltd Ottawa Ont \$4,682, A Faubert Ottawa Ont \$4,400, J & E Hall Ottawa Ont \$92,500, Mechcon Engineering Product Ltd Ottawa Ont \$149,496, Merchant Designers Toronto Ont \$7,000, Museum Displays Ottawa Ont \$15,397, Western Development Museum Saskatoon Sask \$4,000, Slass of Ottawa Ottawa Ont \$3,763.

Care and Cleaning of Exhibits \$24,818—Gerben Gazendon Ottawa Ont \$5,000, Modern Building Cleaning Ottawa Ont \$8,576, Derek Moore Ottawa Ont \$3,340, Quadraplex Designs Ottawa Ont \$5,980.

Restoration \$211,846—Barry Briggs Winnipeg Man \$3,015, Parliament Book Cons Burnaby BC \$17,072, Onex Industries Ottawa Ont \$9,387, Barbara Kleman Ottawa Ont \$2,250, Western Development Museum Saskatoon Sask \$15,953, Gerald Neary Ottawa Ont \$2,500, Tom Patridge Smiths Falls Ont \$9,155, Joan Rathbone Ottawa Ont \$5,200, Ernest Rogall Moncton NB \$20,000, Charles J Tollaksen Ottawa Ont \$38,520, Gerard Van Velthuisen Wilsons Corners Que \$5,500, Carol V Woodside Manotick Ont \$10,000, Gregory S Young Ottawa Ont \$18,086.

Guide Services \$22,745—Louise de Blais Couture Ottawa Ont \$3,080, Kevin Forest Carp Ont \$2,847, Rosalie McCrea Ottawa Ont \$2,977, Carol Sheedy Ottawa Ont \$4,052.

Protection Services \$903,048—British Columbia Corps of Commissioners Vancouver BC \$38,110, Canadian Corps of Commissioners Moncton NB \$137,781, Government of Canada—Public Works Ottawa Ont \$6,817, Grant Security Ottawa Ont \$679,337, Honeywell Ltd Ottawa Ont \$4,798, Oscar Palini Ottawa Ont \$2,288, SIS Protection Ottawa Ont \$14,810, Universal Investigators Ottawa Ont \$4,197.

Cataloguing Services \$305,991—Penelope Adams Guelph Ont \$6,800, D Beckett Ottawa \$7,500, Nancy J Burgoyne Ottawa Ont \$4,000, R Chengaleth Ottawa Ont \$4,500, K Coates—University of British Columbia Vancouver BC \$4,920, Carl Ross Cooper Ottawa Ont \$4,000, K Couvillon Pointe Claire Que \$9,000, Gloria Crawford Ottawa Ont \$8,500, J Danis Aylmer Que \$7,000, Richard G Day Aylmer Que \$2,000, L Degrandpré Ottawa Ont \$11,160, Design Workshop Toronto Ont \$11,913, R S Ferguson Ottawa Ont \$12,500, Marilyn Fisher Ottawa Ont \$17,400, P Frank Ottawa Ont \$14,000, Rodney A Fraser Ottawa Ont \$3,750, Claude Garton Thunder Bay Ont \$2,500, M Gosselin Ottawa Ont \$10,800, Isabel Jones Kanata Ont \$4,950, Linda Klein Ottawa Ont \$3,000, M Laplante Hull Que \$10,800, Michele Latremouille Ottawa Ont \$7,200, Jennifer A Lewis Ashton Ont \$4,000, Barbara Martin Ottawa Ont \$4,400, Kathleen McCullough Ottawa Ont \$6,175, D M McDonald Burnaby BC \$2,400, Donna Midwinter Ottawa Ont \$2,200, Lorraine Miller Ottawa Ont \$4,000, Nancy Naida Ottawa Ont \$9,000, Stephen V Nash Ottawa Ont \$2,500, L Newman Toronto Ont \$2,100, Brad Parker Ottawa Ont \$2,400, Diane Picknell Ottawa Ont \$6,000, Mary Pomeroy Ottawa Ont \$8,000, W M Rooks Burlington Vt USA \$2,000, Gladys Scrafino Ottawa Ont \$2,400, Nishi Sharma Ottawa Ont \$14,000, Elizabeth Silieff Ottawa Ont \$2,400, Jean Soulière Ottawa Ont \$3,700, Joanne Sparks Ottawa Ont \$3,250, R Tomatuk Ottawa Ont \$9,600, St Francis Xavier University Antigonish NS \$8,000, Madeleine M Weld Ottawa Ont \$3,000, H D Wethey Ottawa Ont \$2,000, Willow Wright Ottawa Ont \$5,000, Richard Winterbottom Toronto Ont \$8,040.

Photographic Services—Motion Pictures \$99,358—Explo-Mundo Montreal Que \$7,200, Les Productions Du Verseau Montreal Que \$25,000, Oro Films Mansfield Ont \$25,000, Catherine Sage Ottawa Ont \$7,600, Dagmar Taborsky Ottawa Ont \$3,500.

Photographic Services—Other \$222,042—A P H Productions Ltd Ottawa Ont \$16,000, Joseph Alexander Toronto Ont \$5,000, Nancy J Burgoyne Ottawa Ont \$4,000, Luanne Calcult Ottawa Ont \$3,050, E & N Cowan Communications Ottawa Ont \$2,050, J Evans Photography Ottawa Ont \$4,431, Robert J Fillion Ottawa Ont \$3,517, Jean-Louis Frund Montreal Que \$4,200, Richard Garner Ottawa Ont \$3,000, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$114,725 and National Film Board Ottawa Ont \$3,028, C Jensen Ottawa Ont \$3,500, Margaret

SECRETARY OF STATE—Continued

Keay Ottawa Ont \$6,750, Merrett & Harper Inc Montreal Que \$13,000, Michael Neill Ottawa Ont \$5,000, D Picknell Ottawa Ont \$6,600.

Staff Training Courses \$54,313—Government of Canada—Public Service Commission/Staff Development Branch Ottawa Ont \$37,363.

Data Processing \$331,072—Wendy Antoine Ottawa Ont \$14,500, D Beckett Ottawa Ont \$2,400, Frank Bell Ottawa Ont \$3,000, Kim Bertrand Ottawa Ont \$2,000, Systems Dimensions Ltd Ottawa Ont \$2,650, David Egen Ottawa Ont \$2,540, Heather Hamilton Osgoode Ont \$3,200, New Brunswick Museum Saint John NB \$2,550, Brad Parker Ottawa Ont \$3,600, Leslie Rich Gatineau Que \$3,600, Sonaloco Systems Ltd Ottawa Ont \$10,287, Alphatext Ltd Ottawa Ont \$206,433.

Office Assistance \$1,385,088—Barbara's Ottawa Ont \$15,899, Business Aid \$3,660, Charlotte Desoutels Ottawa Ont \$15,838, Dot Ottawa Ont \$204,350, Harrington Personnel Ottawa Ont \$105,339, H V Chapman Ottawa Ont \$4,480, Industrial Overload Ottawa Ont \$118,491, Jane Sledge Ottawa Ont \$12,250, Kelly Girl Service of Canada Ltd Ottawa Ont \$71,451, Susan Labelle Ottawa Ont \$3,000, Lebroid Ltd Ottawa Ont \$11,351, MacDonald & Brissom Ottawa Ont \$39,412, Manpower Ottawa Ont \$8,889, Miss Hall Ottawa Ont \$10,282, Miss Stacy Ottawa Ont \$16,867, Office Overload Ottawa Ont \$286,387, Ottawa-Hull Bilingual Service Ottawa Ont \$18,311, Personnel Pool Ottawa Ont \$257,571, Technical Overload Ottawa Ont \$62,928, The 500 Ottawa Ont \$120,450, Sandra Thompson Ottawa Ont \$4,200.

Membership Fees \$11,225.

DSS Service Charges \$101,593—Government of Canada—Supply and Services Canada Ottawa Ont \$101,593.

Other Fees & Services \$1,910,684—Ronney Abramson Toronto Ont \$21,500, Armstrong Motors Ottawa Ont \$11,000, Art Gallery of Ontario Toronto Ont \$6,000, Winnipeg Art Gallery Winnipeg Man \$15,400, Alan Artibise Victoria BC \$3,000, Autome Montreal Que \$6,700, Alan Baker (ROM) Toronto Ont \$2,000, Les Ballet Jazz Montreal Que \$13,500, Banfield Advertising Ltd Ottawa Ont \$5,900, Marie Simone Beaulieu Ottawa Ont \$4,500, Berlitz Language School Ottawa Ont \$5,000, Bertrand-Moyer Air Conditioning Ltd Ottawa Ont \$36,292, Tina Boden Windsor Ont \$2,800, A Borowiecki Ottawa Ont \$6,500, Roger Boulet Vancouver BC \$2,240, Canadian Brass Toronto Ont \$4,000, Paul Brodie Toronto Ont \$4,000, Bytown RR Society Ottawa Ont \$2,200, Canada's Oneness Heart Ottawa Ont \$71,565, Usher Caplan Montreal Que \$2,700, PELAT Laval Que \$2,000, Ottawa Choral Society Ottawa Ont \$2,500, Renée Claude Montreal Que \$8,000, CNR Montreal Que \$3,942, Mary Lou Collins Toronto Ont \$3,300, E&N Cowan Communications Ltd Toronto Ont \$17,000, Jasmin Communications Ltd Ottawa Ont \$20,000, Confederation Centre Art Gallery Charlottetown PEI \$4,000, Continental Public Relations Toronto Ont \$5,400, Marie Cormier Gatineau Que \$3,402, J J Cove Ottawa Ont \$5,500, H Creighton Dartmouth NS \$15,000, Rodney Daugherty Chelsea Que \$3,600, Kildare Dobbs Toronto Ont \$5,000, Calinte Duguay Montreal Que \$4,830, Ediciteru Ltd (Jonathan Williams) Ottawa Ont \$4,500, Les Editions Scriptedmedia Inc Montreal Que \$2,070, Shirley Eikhurt Toronto Ont \$10,000, George T Ens Ottawa Ont \$6,800, Patterson Ewen Toronto Ont \$2,000, Joan Eyre St Norbert Manitoba \$2,000, P Faulkner Ottawa Ont \$7,580, Marjorie Fee Ottawa Ont \$3,000, Fullerton Fine Arts Ltd Toronto Ont \$3,000, K Flower Chesterville Ont \$6,525, Young Naturalists Foundation Toronto Ont \$10,000, National Discovery Foundation Ottawa Ont \$15,000, Patsy Gallant Montreal Que \$5,000, Gerben Gazendam Ottawa Ont \$18,000, R E Gibbs Victoria BC \$2,960, Board of Governors—University of Western Ontario London Ont \$15,000, Sterne Guetta Venice Italy \$2,000,

David Haber Artists Management Inc Toronto Ont \$20,000, R Halsall & Assoc Ltd Ottawa Ont \$8,000, Jean Hamelin Ste Foy Que \$4,500, Ross E Harris Ottawa Ont \$2,400, Dan Hill Toronto Ont \$9,000, Henry Hindley Ottawa Ont \$3,000, Sid Holmes Ottawa Ont \$7,826, Edie Houzer Assoc Toronto Ont \$5,000, Barbara Howatt Ottawa Ont \$2,000, Lorraine Huza Ottawa Ont \$4,500, Elizabeth Ingelsrud Port Burwell Ont \$4,500, Glenbow Alberta Institute Calgary Alta \$7,500, K Jamieson Ottawa Ont \$2,600, Dale B Johanssen Old Chelsea Que \$4,150, Juliette Toronto Ont \$3,250, Kanewake Dancers Caughnawaga Que \$3,300, Moe Koffman Toronto Ont \$7,400, Michele Lalone et Compagnie Montreal Que \$16,000, Lougarou Montreal Que \$2,000, Alberta Provincial Museum Edmonton Alta \$7,500, British Columbia Museum Victoria BC \$15,000, Dawson Historical Museum Dawson City YT \$6,000, Judy Macdonald Charlottetown PEI \$2,000, Manitoba Museum of Man and Nature Winnipeg Man \$12,000, Maple Sugar (Springwater Products Ltd) Guelph Ont \$6,500, Market Development Services Toronto Ont \$27,775, Ron Martin Toronto Ont \$3,713, Luc Matter Lakefield Que \$3,500, McCord Museum Montreal Que \$15,000, Robert H McFadden Ottawa Ont \$7,000, C McKinnon Toronto Ont \$3,750, Mediatr Montreal Que \$3,818, Memorial University Art Gallery St John's Nfld \$10,000, Jean-Paul Morisset Notre Dame de la Paix Que \$5,000, Theodore Mosquin Aylmer Que \$2,000, New Brunswick Museum Saint John NB \$26,000, Nova Scotia Museum Halifax NS \$14,000, Prince of Wales Museum Yellowknife NWT \$5,000, Royal Ontario Museum Toronto Ont \$25,000, Western Development Museum Saskatoon Sask \$56,200, Nancy Naida Ottawa Ont \$3,750, D Naughton Ottawa Ont \$15,050, New Leaf Publications Toronto Ont \$73,000, J D Nichols Thunder Bay Ont \$4,600, Rene Payant Montreal Que \$3,000, Jacqueline Pagaz Ottawa Ont \$2,000, Monique Plouffe Ottawa Ont \$4,500, Priscilla Montreal Que \$7,260, Rockcliffe Productions Ottawa Ont \$5,000, Generation Publications Inc Toronto Ont \$3,675, New Leaf Publications Ltd Toronto Ont \$50,000, Ontario Rail Assoc Brampton Ont \$3,000, Le Rêve du Diable Montreal Que \$2,100, Annika Richert Ottawa Ont \$7,500, Guy Robert St Adèle Que \$5,000, PS Ross and Partners Toronto Ont \$19,600, L Rosshandler Montreal Que \$2,000, Marie Rowe Toronto Ont \$9,625, Clair Saint-Aubin Ottawa Ont \$3,500, Madeleine Sauvé Ottawa Ont \$2,000, Henry Saxe Tamworth Ont \$4,216, Quebec Science Sillery Que \$3,300, Robin Scott Ottawa Ont \$7,308, N Seguin Trois-Rivières Que \$4,500, W G Services Ottawa Ont \$25,000, René Simard Montreal Que \$16,000, Les Sortilèges Montreal Que \$6,500, Norm Steinberg Cantley Que \$14,000, Strategic Info-Systems St Laurent Que \$2,315, Mark Sunderland Ottawa Ont \$5,400, The Travellers Willowdale Ont \$3,500, Triple-A-Aero Service Ottawa Ont \$3,680, Sylvia Tyson Toronto Ont \$4,000, Rosalind Whalley Ottawa Ont \$6,800, Joyce Wieland Toronto Ont \$2,000, Zada Group Toronto Ont \$91,800, Marie Von Zur-Muehlen Ottawa Ont \$4,500.

Customs & Brokerage Fees \$76,671—Peace Bridge Brokerage Fort Erie Ont \$27,154, Arthur Price Ottawa Ont \$2,000, The Saskatchewan Research Saskatoon Sask \$5,445.

Hospitality \$79,149—Capital Food Service Ltd Ottawa Ont \$12,009, Gooderham & Worts Ltd Ottawa Ont \$4,471.

Maintenance Services \$48,288—Government of Canada—Public Works Ottawa Ont \$2,758, Industrial Overload Ottawa Ont \$17,727, K O Mair Associates Ltd Ottawa Ont \$14,559, Office Overload Ottawa Ont \$4,520, Sycor International Ltd Ottawa Ont \$2,712.

Conference Fees \$11,974.

Public Archives

Training and Educational Services \$86,779—Government of Canada—Public Service Commission Ottawa Ont \$59,378, R and D Associates Ottawa Ont \$2,085.

SECRETARY OF STATE—Continued

Protection Services \$442,972—Canadian Corps of Commissioners Ottawa Ont \$460,521, SIS Protection Company of Quebec Montreal Que \$26,303.

Government Services \$11,356—Government of Canada—National Health and Welfare Ottawa Ont \$11,331.

Other Services \$75,857—International Council on Archives—Federal Republic of Germany \$3,731, Government of Canada—Public Works Ottawa Ont \$3,908 and Supply and Services Ottawa Ont \$27,524, Peace Bridge Brokerage Fort Erie Ont \$3,852, T'O Wei Associates Park Forest Ill USA \$24,372.

Data Processing Services \$118,843—Alphatex Ltd Ottawa Ont \$11,658, Datacare Services Ottawa Ont \$4,392, Data Logic Canada Ottawa Ont \$2,612, Systems Dimensions Limited Ottawa Ont \$72,706.

Clerical and Secretarial Services \$119,864—Rachel Bertrand Gatieneau Que \$3,176, Capital Press Ltd Ottawa Ont \$8,333, Charlotte Desautels Inc Ottawa Ont \$24,717, Gordon Clark Ottawa Ont \$2,250, B Faurschow Kanata Ont \$8,855, Harrington Personnel Ottawa Ont \$2,666, Joan Hay Ottawa Ont \$5,800, Debra Johnson Ottawa Ont \$8,930, Manpower Temporary Services Ottawa Ont \$13,324, Miss Hall's Personnel Services Ottawa Ont \$2,334, Colette Parent-Matte Aylmer Que \$4,982, Personnel Pool Ottawa Ont \$4,189, Ann Purdon Ottawa Ont \$6,453, Margaret Rebiniczak Ottawa Ont \$5,626.

Other Business Services \$542,579—Gloria Anderson Ottawa Ont \$3,838, Robin Ashton Montreal Que \$8,125, Selma Barkham Ottawa Ont \$13,500, Eva Bednarska Ottawa Ont \$13,448, Colin Browne Saanichton BC \$2,300, Pierre Cantin Hull Que \$3,300, Bytown Visual Effects Ottawa Ont \$76,565, Capital Press Ltd Ottawa Ont \$16,667, Charlotte Desautels Inc Ottawa Ont \$3,708, Bob Coakley Ottawa Ont \$2,044, Luca Codignola Toronto Ont \$3,160, Gaetane Constanneau Buckingham Que \$2,520, Susan Cyr Ottawa Ont \$3,675, Canadian Film Institute Ottawa Ont \$39,676, David Fowler Ottawa Ont \$3,000, Government of Canada—Canadian Government Photo Center Ottawa Ont \$6,729; National Film Board Montreal Que \$29,971 and Supply and Services Ottawa Ont \$20,512, Wayne Hayman Ottawa Ont \$5,302, Josephine Langham Ottawa Ont \$4,320, John W Locke Toronto Ont \$10,066, Douglas Loweth Scarborough Ont \$2,555, Dorothy Labarge Ottawa Ont \$2,392, Kathleen Madden Ottawa Ont \$3,420, Philippe Mader Ottawa Ont \$2,193, Joan Mattie Ottawa Ont \$3,250, Malcolm McAuley Ottawa Ont \$5,475, Mark Meikle Russell Ont \$3,900, Lillian Millak Buckingham Que \$2,175, Michie Mitchell Ottawa Ont \$7,769, Luc Morisset Hull Que \$9,570, John Munro Manotick Ont \$2,870, William O'Farrell Ottawa Ont \$2,550, Alfred E H Petrie Ottawa Ont \$7,353, Quinn Laboratories Toronto Ont \$99,849, R L Regor Waterloo Que \$3,810, Richard Rolson Ottawa Ont \$2,460, Fred Schwartz Ottawa Ont \$2,100, Lawrence Tapper Ottawa Ont \$16,609, Trans Canada Art Ottawa Ont \$4,480, Richard Tremblay Ottawa Ont \$6,583, Todd Van Dusen Aylmer Que \$3,188, Douglas Whyte Ottawa Ont \$11,357, Vera Yuzyk Ottawa Ont \$2,550.

Hospitality \$3,733.

Public Service Commission

Audio Visual Production Service \$34,237—L Danis Collin Vanier Ont \$2,280, D DesLaurier Hull Que \$2,925, De Wolfe Music of Canada Toronto Ont \$3,000, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$14,285, G H Pratt Ottawa Ont \$2,956.

Appeal Board Member's Fees \$11,703—J Vinokur Ottawa Ont \$8,293.

Computer Services \$221,844—ADGA Limited Ottawa Ont \$6,641, Comtek Data System Ltd Ottawa Ont \$7,590, Datacap Ltd Ottawa Ont \$6,160, Federal Systems of Canada Ottawa Ont \$9,240, Government of Canada—Supply and Services Ottawa Ont \$43,439, IBM Canada Ltd Ottawa Ont \$11,400, Industrial Life Technical Services Ottawa Ont \$28,564, NCR Canada Ltd Dorval Que \$17,346, R D Nickel and Associates Cambridge Ont \$3,850, Quasar System Ltd Ottawa Ont \$5,920, I P Sharp Associates Ltd Ottawa Ont \$14,043, Systems Approach Ltd Ottawa Ont \$24,269, Systemhouse Ltd Ottawa Ont \$4,757, Trans American Associates Inc New York City NY USA \$10,679, University of Ottawa Ont \$6,641, Westinghouse Canada Ltd Ottawa Ont \$3,459.

Examination Supervisor and Assistants \$21,452.

Health Services \$77,665—Government of Canada—National Health and Welfare Ottawa Ont \$26,069.

Hospitality Services \$21,302.

Janitorial Services \$13,603—Government of Canada—Public Works Ottawa Ont \$11,224.

Key-punch Services \$112,549—Al Data Services Ltd Ottawa Ont \$41,723, Automation Centre Ottawa Ont \$22,321, Datacap Ltd Ottawa Ont \$35,020, Government of Canada—Supply and Services Ottawa Ont \$13,485.

Management Consultant and Contract Research \$182,351—M Alvo Ottawa Ont \$3,500, Government of Canada—Communications Ottawa Ont \$6,774 and Supply and Services Ottawa Ont \$107,153, Quasar System Ltd Ottawa Ont \$2,100.

Membership Fees Professional Associations \$3,040.

Motion Picture Production and Distribution \$4,580—Yerxa Graphic Design Morrisburg Ont \$3,680.

Paper Marking Fees \$8,981—D Ruffo Ottawa Ont \$5,529.

Photography Services \$2,800.

Professional and Technical Consulting Services \$655,247—Alphascript Ltd Montreal Que \$19,536, ASDA Ltd Ottawa Ont \$10,200, B Baker Ottawa Ont \$3,525, D Bernstein Toronto Ont \$4,485, J Bianchi Ottawa Ont \$8,000, F Boivin Quebec Que \$2,466, Canadian Audio Visual Inc Ottawa Ont \$8,125, D Carrier Ottawa Ont \$2,000, D Clift Montreal Que \$2,600, Compagnie des Filles du Roy Ottawa Ont \$5,189, N Cossette Vincent Montreal Que \$4,640, D S Davidge Ottawa Ont \$14,497, C A De Coff Ottawa Ont \$10,730, G B De Grosbois Varennes Que \$2,000, J Doherty & Co Ottawa Ont \$16,201, Government of Canada—National Film Board Ottawa Ont \$4,940, Public Service Commission Ottawa Ont \$44,614; Supply and Services Ottawa Ont \$240,288 and Supply and Services/Audit Services Bureau Ottawa Ont \$15,643, Government of New Brunswick Fredericton NB \$8,853, TH Hamill Islington Ont \$7,880, J Heney Ottawa Ont \$8,240, A Kuris Ottawa Ont \$2,730, P Landry Ottawa Ont \$2,500, C A Lane Winnipeg Man \$5,600, D Ledoux Ottawa Ont \$2,639, K J Logan Halifax NS \$9,744, R Lord Montreal Que \$3,694, L McCarthy Ottawa Ont \$13,500, Memorial University St John's Nfld \$5,855, Miller Communication Systems Ltd Kanata Ont \$18,180, Miller Consulting Group Toronto Ont \$11,012, K Nonesuch Ottawa Ont \$3,750, A Nugent Ottawa Ont \$3,626, Ontario Institution for Studies and Education Toronto Ont \$5,000, E Pahlike Ottawa Ont \$11,686, F Paluck Ottawa Ont \$7,308, S Perrier Hull Que \$2,557, Personnel Pool Ottawa Ont \$2,026, G Robert and Associates Montreal Que \$10,674, Royal Bank of Canada Montreal Que \$3,253, Société des Grands Explorateurs Montreal Que \$3,200, L Winter Cumberland Ont \$4,250.

SECRETARY OF STATE—Concluded

Protection Services \$365,059—Burns International Security Services Toronto Ont \$6,793, Canadian Corps of Commissioners Ottawa Ont \$16,530, Compagnie de Protection SIS Ottawa Ont \$303,872, Government of Canada—Public Works Ottawa Ont \$6,233, Grant Security Services Ottawa Ont \$29,713.

Real Estate Services \$4,500—Government of Canada—Supply and Services Ottawa Ont \$4,500.

Secretariat, Typing Clerical Services \$208,299—Action Personnel Ottawa Ont \$3,418, Barbara's Office Personnel Ottawa Ont \$4,482, C Desautels Inc Ottawa Ont \$6,437, Drake Interim Ottawa Ont \$6,724, The 500 Ottawa Ont \$78,490, MacDonald & Brissou Ottawa Ont \$4,181, Office Overload Ottawa Ont \$23,634, Personnel Pool Ottawa Ont \$56,881, B Sammons Ottawa Ont \$8,800, Victor Temporary Services Ottawa Ont \$4,341

Training and Education Services—Course and Seminar Fees \$2,752,490—AMR International Inc Rexdale Ont \$2,515, Canadian Audio Visual Inc Ottawa Ont \$32,500, Centre d'étude bilingue Regina Sask \$2,768, Government of Canada—Public Service Commission Ottawa Ont \$1,131,165, IBM Canada Ltd Ottawa Ont \$2,885, Professional Development Institute Ottawa Ont \$5,425, Société d'études complémentaire en administration Montreal Que \$2,830.

Training and Educational Services—Teachers Lecturers and Instructors on Contract \$1,628,340—G Artaud Orleans Ont \$2,100, Canadian Audio Visual Inc Ottawa Ont \$24,375, Centre culturel et linguistique Farès Ltée Montreal Que \$67,200, Centre des Jeunes et de la Culture Sudbury Ont \$374,758, Collège régional du Saguenay Chicoutimi Que \$36,832, L Desjardins Ottawa Ont \$2,225, M Fillion Ste Foy Que \$2,720, Loyalist College Belleville Ont \$124,814, M Massey Ottawa Ont \$6,260, Government of Canada—Public Service Commission Ottawa Ont \$30,998 and Supply and Services Ottawa Ont \$2,019, Government of New Brunswick Fredericton NB \$248,775, Ontario Institution for Studies and Education Toronto Ont \$3,750, G Robert and Associates Montreal Que \$14,850, G Sarrazin Touraine Que \$2,000, Structured Computer Services Waterloo Ont \$3,000, University of: Algoma Sault Ste Marie Ont \$74,328; Laval Quebec Que \$38,089; Moncton Moncton NB \$430,420; Ottawa Ont \$15,132; Regina Regina Sask \$16,168 and Sherbrooke Sherbrooke Que \$40,896, J J Van Vlassel Ottawa Ont \$2,812.

Miscellaneous \$655,803—Government of Canada—Public Service Commission Ottawa Ont \$339,523 and Supply and Services Ottawa Ont \$103,478.

Other Types of Services \$915.

Representation Commissioner

Other Business Services \$4,365—Government of Canada—Supply and Services Ottawa Ont \$4,365.

SOLICITOR GENERAL

Department

Training and Educational Services \$53,311—Algonquin College Ottawa Ont \$24,252, Government of Canada—Public Service Commission Ottawa Ont \$18,030, University of Pepperdine Los Angeles Calif USA \$3,581.

Conference and Convention Fees \$5,006.

Protection Services \$46,008—Canadian Corps of Commissioners Ottawa Ont \$46,008.

Data Processing Services \$72,363—Comstat Consulting Services Ottawa Ont \$3,500, Data Clearing House for Social Services Ottawa Ont \$5,000, Decision Dynamics Corporation Toronto Ont \$9,743, Government of Canada—Statistics Canada Ottawa Ont \$10,380, SK/CF Inc Ottawa Ont \$4,200, Systems Dimension Ltd Ottawa Ont \$4,200.

Photography Services \$14,689—Government of Canada—National Film Board Ottawa Ont \$12,000.

Legal Services \$213,734—Ahern Nuss and Drymer Montreal Que \$70,925, Government of Canada—Justice Ottawa Ont \$52,538, Allan Lufty Montreal Que \$21,369, Monette Clerk Michaud Barakett et Lévesque Montreal Que \$11,448, Ogilvy Montgomery Renaud Clarke Kirkpatrick Hannan and Howard Montreal Que \$9,579, Robert Dansereau Barré Marchessault et Thibeault Montreal Que \$47,754.

Accounting and Audit Services \$19,199—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$19,199.

Health and Welfare Services \$4,926—Government of Canada—National Health and Welfare Ottawa Ont \$4,926.

Commercial, Science and Engineering Acquisition Fees \$4,198—Government of Canada—Supply and Services Ottawa Ont \$4,198.

Consultants & Research Projects \$1,465,478—Susan Adams Montreal Que \$2,210, EAC Amy and Sons Ottawa Ont \$35,166, ARA Consultants Ltd Toronto Ont \$6,083, Suzanne Arcand Montreal Que \$2,665, Joan Beckett Milton Ont \$5,045, Canadian Facts Ottawa Ont \$5,228, Ronald Capello Associates Ltd Ottawa Ont \$4,600, Lawrence Cohen Ottawa Ont \$4,680, Dennis Conly Ottawa Ont \$9,388, J Barta Cunningham Victoria BC \$3,000, Decision Dynamics Corporation Toronto Ont \$54,928, Friesen Kaye and Associates Ottawa Ont \$5,575, Frontenac County Provincial Court Kingston Ont \$10,346, Government of Canada—National Film Board Ottawa Ont \$82,365; Statistics Canada Ottawa Ont \$244,861 and Supply and Services Ottawa Ont \$26,775, Heckling Johnston Ltd Toronto Ont \$10,000, Inter Canada Advertising Agency Montreal Que \$90,000, John Johnson Ottawa Ont \$7,475, Therese Lajeunesse Ottawa Ont \$3,750, Mental Health Centre Pentanguishene Ont \$5,000, Michael Mandel Downsview Ont \$3,875, National Council on Crime and Delinquency Hackensack NJ USA \$13,080, Neuropsychological Services Edmonton Alta \$3,000, Elizabeth Osborne Prescott Ont \$16,873, Jean Paul Potvin Ottawa Ont \$9,500, P S Ross and Partners Ottawa Ont \$19,098, Province of: British Columbia—Ministry of the Attorney General Vancouver BC \$30,999; Manitoba—Ministry of Corrective & Rehabilitative Services Winnipeg Man \$2,189 and Ontario—Ministry of Correctional Services Toronto Ont \$3,905, Renner and Associates Toronto Ont \$2,990, John Timmerman Plantagenet Ont \$3,200, United Way of Greater Vancouver Vancouver BC \$8,000, University of: Alberta Edmonton Alta \$14,384; British Columbia Vancouver BC \$5,000; Memorial St John's Nfld \$45,310; Montreal Montreal Que \$89,787; Ottawa Ottawa Ont \$5,100; Simon Fraser Burnaby BC \$5,020; Toronto Toronto Ont \$55,214; Waterloo Waterloo Ont \$8,287 and Western Ontario London Ont \$39,565, Vickers and Benson Advertising Ltd Vancouver BC \$207,302, Vrlak Robinson Advertising Ltd Vancouver BC \$225,000.

Consultation Projects \$331,301—EAC Amy and Sons Ottawa Ont \$22,705, Morris Bartlett St John's Nfld \$3,675, Birchbark Films Kingston Ont \$8,211, Bureau de Consultation Jeunesse Montreal Que \$2,963, M G Bowness Hazeldean Ont \$6,774, Canadian Criminology and Corrections Association Ottawa Ont \$5,386, Centre de Service Sociaux du Montreal Metropolitain Montreal

SOLICITOR GENERAL—Continued

Que \$12,045; City of: Mississauga Mississauga Ont \$15,000; Ottawa Ottawa Ont \$16,823 and Vancouver Vancouver BC \$36,540, David Connor Ottawa Ont \$7,916, A K Cousc Scarborough Ont \$4,542, Foundation for Human Development Hamilton Cnt \$2,000, Elizabeth Fry Society of Ottawa Ottawa Ont \$5,000, Maureen Gaudet Ottawa Ont \$3,239, House of Concord Langley BC \$5,500, International Cinemedia Centre Ltd Toronto Ont \$21,000, J Kiessling Ottawa Ont \$5,905, Elizabeth Lane Ottawa Ont \$4,186, Bob McPherson Ottawa Ont \$15,246, Kitty Maracle North Vancouver BC \$2,000, Frank Miller Ottawa Ont \$11,250, Premysl Pergler Ottawa Ont \$7,500, Province of: Ontario—Ministry of Correctional Services Scarborough Ont \$21,532 and Ministry of Community and Social Services Toronto Ont \$12,080, Public Policy Concern Ottawa Ont \$7,363, Donna Reingold Ottawa Ont \$5,060, P S Ross and Partners Ottawa Ont \$3,418, C Shearing Toronto Ont \$2,112, C Stenning Toronto Ont \$2,275, University of Montreal Montreal Que \$13,000, Vancouver Police Department Vancouver BC \$3,300, Village Films Limited Ottawa Ont \$28,497.

Contracted Office Services \$368,832—Action Personnel Ottawa Ont \$9,202, Barbara's Office Personnel Ottawa Ont \$124,989, H V Chapman and Associates Toronto Ont \$6,152, Drake Interim Limited Ottawa Ont \$9,328, Manpower Temporary Services Ottawa Ont \$3,973, Office Overload Ottawa Ont \$23,176, Ottawa Hull Bilingual Personnel Ottawa Ont \$49,911, Personnel Pool Ottawa Ont \$65,441, Portage Personnel Hull Que \$27,488, Selective Temporary Placements Ottawa Ont \$21,178, Technical Overload Ottawa Ont \$7,303, The 500 Ottawa Ont \$19,129.

Other Services \$285,211—Nancy Adams Ottawa Ont \$12,390 EAC Amy and Sons Ottawa Ont \$60,052, Walter Baker Kanata Ont \$3,000, H T Barker Ottawa Ont \$19,535, Banfield Advertising Limited Ottawa Ont \$18,340, Michael Bowness Hazeldean Ont \$3,800, R H Broadcast Productions Ottawa Ont \$2,200, Denise Flegg Ottawa Ont \$4,862, Maureen Gaudet Ottawa Ont \$6,250, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$49,550, Roger Hebert Ottawa Ont \$7,927, MOM Printing Ottawa Ont \$3,840, Elizabeth Osborne Ottawa Ont \$2,500, Province of: British Columbia—Ministry of the Attorney General Victoria BC \$14,373 and Saskatchewan—Department of the Attorney General Regina Sask \$35,884, Service de Controle des Nouvelles de Radio TV Pointe Claire Que \$21,579, Ian Street Ottawa Ont \$4,200, Carole P Tennenhouse Ottawa Ont \$3,366.

Hospitality \$28,442.

Correctional Services

Educational Services—Outside Staff Training Resources \$409,844—Adult Vocational Education Halifax NS \$2,175, Peter Arnold Bath Ont \$8,300, Centre de rencontre Lac Simon Chenerville Que \$2,848, Community Art Centre Middle Sackville NB \$6,228, Government of Canada—Public Service Commission Ottawa Ont \$7,904, Government of Nova Scotia—Education Halifax NS \$125,750, Grant MacEwen Community College Prince Albert Sask \$5,685, Dr Norman Kagan East Lansing Mich USA \$2,352, D E Loney Kingston Ont \$7,841, Memramcook Institute St Joseph NB \$54,571, Natonum Community College Prince Albert Sask \$50,084, Cam Nichols Winnipeg Man \$2,650, North American Guard Dog and Kenneling Services Coquitlam BC \$7,053, Professional Development Institute Ltd Ottawa Ont \$5,500, Stephen Rakoczy Bath Ont \$8,000, Scott Paper Company New Glasgow NS \$56,206, Bruce D Sealy Winnipeg Man \$3,801, Waterloo Management Education Centre Waterloo Ont \$27,168.

Educational Services—Inmate and Parolee Training \$2,578,551—ARCAD Ville de Laval Que \$28,075, Camosun College Victoria BC \$4,471, College Marie Victorin Montreal Que \$14,540, Com-

munity Art Centre Middle Sackville NB \$6,856, Dawson College Montreal Que \$90,966, Durnie and Hawkins Meech Cnt Ltd Drumheller Alta \$5,900, John Kenneth Durnie Drumheller Alta \$2,250, Fraser Valley College Abbotsford BC \$19,933, Frontier College Toronto Ont \$28,967, Government of Nova Scotia—Education Halifax NS \$208,500; Government of Quebec—Revenue Montreal Que \$57,893 and Quebec Que \$601,544, Flora Hawkey Kingston Ont \$7,080, Bill Hutchinson Kingston Ont \$2,958, Institut Teccar Inc Montreal Que \$19,135, Janets Cellar Ceramics Riverview NB \$4,500, Donald Leblanc St Dieppe NB \$2,740, Joanne Leblanc St Dieppe NB \$2,320, Loyalist College Belleville Ont \$71,494, Robert L Lytle Dorchester NB \$8,620, Memramcook Institute St Joseph NB \$180,124, Mount Royal College Calgary Alta \$311,021, Natonum Community College Prince Albert Sask \$32,975, Newcourt House Kingston Ont \$3,790, The Ontario Institute for Studies in Education Toronto Ont \$20,000, Red River Community College Winnipeg Man \$18,000, School District No 2 (Sooke) Victoria BC \$51,990, Steven Scott Sackville NB \$3,434, St Lawrence College Kingston Ont \$392,671, St Leonard's Society of Canada Windsor Ont \$13,164, University of: British Columbia Vancouver BC \$5,603; Concordia Montreal Que \$3,142; Manitoba Winnipeg Man \$29,350; Mount Allison Sackville NB \$4,300; Quebec Que \$3,018; Saskatchewan Saskatoon Sask \$11,823; Victoria Victoria BC \$225,407 and Waterloo Waterloo Ont \$7,294.

Educational Services—Staff Training Contracts \$230,639—Allied Indian Metis Society Vancouver BC \$2,975, Berlitz School of Languages Ottawa Ont \$2,988, Camosun College Victoria BC \$11,501, Canadian School of Management Toronto Ont \$3,250, Cantrakon Ltd Ottawa Ont \$15,111, Douglas College New Westminster BC \$8,893, Government of Canada—Public Service Commission Ottawa Ont \$65,547 and Montreal Que \$10,200, Kingston YMCA—YWCA Kingston Ont \$7,853, Lorne Plunkett and Associates Ltd Ottawa Ont \$2,200, Memramcook Institute St Joseph NB \$10,162, North American Guard Dog and Kennel Services Ltd Coquitlam BC \$3,908, Research and Development Training and Education Consultants Ltd Ottawa Ont \$18,000, Dr Michael Rock Toronto Ont \$2,633, Rock Sens Bach and Associates Toronto Ont \$19,621, St Lawrence College Kingston Ont \$2,789, University of Saskatchewan Saskatoon Sask \$3,910, Westerlund Emond Ltd Toronto Ont \$17,280, YMCA of New Westminster and District New Westminster BC \$8,385.

Educational Services—Tuition Public Service Commission Courses \$198,338—Government of Canada—Public Service Commission Edmonton Alta \$6,720; Halifax NS \$3,460; Montreal Que \$8,880; Ottawa Ont \$99,279; Toronto Ont \$1,350; Vancouver BC \$19,400 and Winnipeg Man \$17,355; Memramcook Institute St Joseph NB \$2,170.

Educational Services—Tuition Non Federal Government Courses \$19,389—AMR International New York City NY USA \$5,714, Walter Baker Ottawa Ont \$7,500, Management Development Services Saint John NB \$17,316, Nova Scotia Firefighter School Waverly NS \$2,100, Sheridan College Toronto Ont \$3,000.

Educational Services—Tuition Educational Leave Program \$15,453.

Educational Services—Registration Fees Professional Conferences and Seminars \$102,078—AMR International Inc New York City NY USA \$6,182.

Medical Dental and Psychiatric Services—Hospitalization, lab fees etc \$4,962,256—AGMR Radiologists Lasalle Que \$28,518, Alberta Hospital Edmonton Alta \$48,973, All Saints Springfield Hospital Springfield NS \$4,354, Dr J G Balthazard Montreal Que \$13,971, Dr Julien Beaudry Cowansville Que \$7,500, C J Coady and Associates New Westminster BC \$5,514, Campbellford Memorial Hospital Campbellford Ont \$9,301, Chilliack General Hospital Chilliack BC \$3,806, Clinique Orthopédique de Cartierville Montreal

SOLICITOR GENERAL—Continued

Que \$5,440, Colonel Belcher Hospital (DVA) Calgary Alta \$10,208, Dartmouth General Hospital Dartmouth NS \$2,838, Dr G L Dumont Hospital Moncton NB \$9,136, Drumheller Associated Physicians Drumheller Alta \$2,954, Drumheller General Hospital Drumheller Alta \$8,151, Goulet and Associates LaSalle Que \$5,177, Government of Canada—Veterans Affairs Montreal Que \$164,960, Government of Saskatchewan—Public Health Regina Sask \$13,178, The Halifax Infirmary Halifax NS \$5,040, Health Sciences Winnipeg Man \$34,906, Hillcrest Nursing Home Napanee Ont \$2,250, Holy Family Hospital Prince Albert Sask \$14,275, Hôpital Brome Missisquoi Perkins Cowansville Que \$6,290, Sacre Coeur Hospital Montreal Que \$58,340, Hotel Dieu de Montréal Montreal Que \$8,820, Hotel Dieu Hospital Kingston Ont \$212,030, Innisfail General Hospital Innisfail Alta \$7,074, Institut de Bio Endocrinologie Inc Montreal Que \$4,157, Institut Philippe Pinel de Montréal Montreal Que \$3,539,883, Kingston General Hospital Kingston Ont \$14,092, Kingston Psychiatric Hospital Kingston Ont \$65,453, Pepin Medical Laboratory Montreal Que \$9,863, Ligue Antituberculeuse de Montréal Inc Montreal Que \$8,895, Links Associate Clinic Edmonton Alta \$2,802, MDS Laboratories Kingston Ont \$13,873, Manitoba Clinic Winnipeg Man \$4,076, Mary Street Medical Chilliwack BC \$4,030, Matsqui Sumas Abbotsford General Hospital Abbotsford BC \$4,082, Mental Health Centre Penetanguishene Ont \$119,576, Mission Memorial Hospital Mission BC \$8,022, Dr N E Monast Cowansville Que \$33,400, The Moncton Hospital Moncton NB \$71,169, Montreal General Hospital Montreal Que \$12,604, National Defence Medical Centre Ottawa Ont \$3,775, Nova Scotia Hospital Dartmouth NS \$11,555, Dr Lise Pelletier Longueuil Que \$18,000, Peterborough Civic Hospital Peterborough Ont \$5,492, Prince Albert Community Clinic Prince Albert Sask \$5,926, Elmer Ratzlaff Vancouver BC \$71,249, Royal Columbian Hospital New Westminster BC \$9,812, Royal Jubilee Hospital Victoria BC \$10,162, Royal Victoria Hospital Montreal Que \$43,205, Saint Mary's Hospital New Westminster BC \$2,057, Saskatchewan Council for Crippled Children and Adults Saskatoon Sask \$2,105, Maurice Savaria (Service Ambulance) St Thérèse Que \$2,869, Shaughnessy Hospital Vancouver BC \$38,520, Shaughnessy Veterans Medical Service Vancouver BC \$5,406, Dr R Sivasankar Prince Albert Sask \$7,236, St Joseph's General Hospital Peterborough Ont \$3,226, Toronto Western Hospital Toronto Ont \$2,359, University Hospital Saskatoon Sask \$16,525, Vancouver General Hospital Vancouver BC \$2,032, Victoria Hospital London Ont \$2,112, Victoria Union Hospital Prince Albert Sask \$5,079, Vimont Ambulance Inc Laval Que \$3,666, David F Warner Innisfail Alta \$2,686.

Medical, Dental and Psychiatric Services—Specialist Fees, Surgical etc \$1,301,751—Dr Syed N Akhtar \$8,426, Alberta Hospital Business Manager Edmonton Alta \$7,875, Dr I B Amara Kingston Ont \$13,020, The Arthritis Society Winnipeg Man \$2,790, Associated Anesthetists Kingston Ont \$8,274, L A Balisky Chilliwack BC \$5,907, Dr I T Beck Kingston Ont \$3,332, K A Boulton Abbotsford BC \$4,407, Dr M Claude Brillont St Leonard Que \$2,100, Dr R A Burden Springhill NS \$9,900, Calgary General Hospital Calgary Alta \$2,730, Dr Guy Chausse St Vincent de Paul Que \$5,474, Dr G Chesnay and Dr L Daigle Montreal Que \$3,830, Chilliwack General Hospital Chilliwack BC \$15,655, C J Coady and Associates New Westminster BC \$6,279, Philip Cole Peterborough Ont \$3,141, Dr R A Cope Innisfail Alta \$18,500, Dr Bruno M Cormier Montreal Que \$10,225, P J Coughlan Campbellford Ont \$2,018, Dr C W E Danby Kingston Ont \$2,871, Dr N S T DeJager Kingston Ont \$32,340, Dr D L Derumaux Campbellford Ont \$22,750, Dr L G Dezan Kingston Ont \$6,025, Dr Ronald G Dickson Drumheller Alta \$13,100, Doctor's Accounting Service Winnipeg Man \$2,102, Dr Fiki Downsborough Drumheller Alta \$2,338, Drumheller Associated Physicians Drumheller Alta \$5,165, Dr D Eaves Abbotsford BC \$3,019, Emergency Room Medicine (Hotel Dieu Hospital) Kingston Ont \$3,345, Dr Roland Faillie Montreal Que \$10,153, Dr Robert Fell Landsdowne Ont \$23,250, Christopher A Finch Mission BC \$9,277, John A Folkins Vancouver BC \$2,125, R J D Forrest

Vancouver BC \$2,204, Dr André Fournier St Jean Que \$2,214, Dr S L Fransman Kingston Ont \$4,401, Dr Pierre Gagné Sherbrooke Que \$6,740, General Hospital Pembroke Ont \$4,561, Dr Carl Giasson Jr Laval Que \$2,021, Dr G R Gilmour Prince Albert Sask \$4,276, Dr C E Girouard Moncton NB \$25,224, Guidance and Counselling Clinic Mississauga Ont \$2,925, Dr Maurice Hamel St Jerome Que \$3,777, Anne E Hamm Vancouver BC \$6,006, Dr J W Hazlett Kingston Ont \$19,715, Dr D W Hiltz Riverview NB \$16,200, Dr D G Hooper Kingston Ont \$5,621, Hôpital Brome Missisquoi Perkins Cowansville Que \$2,451, Hotel Dieu Hospital Kingston Ont \$2,640, Dr R N James Amherst View Ont \$4,221, L Johanson Selkirk Man \$26,606, John L Johnson Kingston Ont \$7,639, Dr E R Jorundson Stonewall Man \$30,971, Dr N Kandasamy Kingston Ont \$29,464, David Klassan Chilliwack BC \$2,615, Dr I Kogon Kingston Ont \$6,700, Stephen Lamb Prince Albert Sask \$6,073, Dr Roger Leger Moncton NB \$2,600, Dr G G Leggat Napanee Ont \$36,000, Dr James Letts Calgary Alta \$12,599, Norman M Lillos New Westminster BC \$3,150, C E Lindenfield Gravenhurst Ont \$4,470, Dr E Lipinski Vancouver BC \$2,700, Dr Adrian L H Long Winnipeg Man \$3,474, Dr G S Lowen Wilson Drumheller Alta \$27,035, MSA General Hospital Abbotsford BC \$6,393, Dr D I MacLellan Moncton NB \$3,617, Manitoba Clinic Winnipeg Man \$8,777, Dr C E Marney Amherst NS \$11,016, Mary Street Medical Chilliwack BC \$15,393, Dr S A Mateen Prince Albert Sask \$24,000, M Mathisen Coquitlam BC \$26,250, Dr R J McCaldon Kingston Ont \$22,000, M J McGrath Kingston Ont \$2,586, Medical Clinic Innisfail Alta \$3,110, Dr Stewart Meikle Calgary Alta \$2,000, John H Mendes Abbotsford BC \$31,320, Leslie Menyasz Abbotsford BC \$2,833, Dr P Michel Moncton NB \$26,833, Miki Chouinard Bakos Pringle and Cooren Chilliwack BC \$5,873, Moncton Anaesthetic Hospital Moncton NB \$2,697, Dr Claude Morand Montreal Que \$6,240, Dr Luc Morin Sherbrooke Que \$3,840, Dr R O Ormerod Prince Albert Sask \$2,814, G G Osborne Bath Ont \$12,875, K Ozmon Charlottetown PEI \$3,645, Dr K I Pearce Calgary Alta \$2,400, Dr C A Pettis Amherst View Ont \$2,170, Dr J S Pratten Kingston Ont \$3,250, J Peter Prendiville Peterborough Ont \$2,151, Paul Harold Radford Kingston Ont \$2,680, Dr C Ratzlaff Abbotsford BC \$7,163, Doug Roberts Victoria BC \$12,594, Dr Donald A Ross Calgary Alta \$2,083, Dr Peter A Roxburgh Calgary Alta \$2,700, Royal Jubilee Hospital Victoria BC \$2,333, Dr Edmond Ryan Amherst NS \$23,420, Shaughnessy Hospital Vancouver BC \$21,855, Shaughnessy Veterans Medical Services Vancouver BC \$4,841, Shaw Dental Laboratory Ltd Winnipeg Man \$4,973, Dr R D Shaw Kingston Ont \$3,581, Mrs H Shillinglaw Campbellford Ont \$2,106, Dr Patrick J Shoemaker Kingston Ont \$2,139, Dr R Sivasankar Prince Albert Sask \$24,930, Dr Peter M Smith Kingston Ont \$20,492, Dr Sidney K Smith Drumheller Alta \$3,234, Springhill Medical Centre Springhill NS \$19,800, Peter Suedfeld Vancouver BC \$2,475, R W Symonds Clearbrook BC \$7,075, Dr Alfred Thibault Montreal Que \$10,320, Dr Raymond Tousignant Laval Que \$2,973, Transactional Analysis Training Centre Kingston Ont \$6,750, Dr Yvon Turmel Montreal Que \$15,000, University of British Columbia Vancouver BC \$2,161, Dr Robert B VanWinkle Kingston Ont \$10,585, Dr L Vukovic Kingston Ont \$10,125, John Wada Vancouver BC \$4,300, James A Waring Victoria BC \$19,282, David F Warner Innisfail Alta \$5,550, James D West Abbotsford BC \$2,000, Irving W Wilson Abbotsford BC \$2,888.

Protection Services—Commissionaires etc \$1,121,054—Agence de Sécurité CC Inc Montreal Que \$36,855, Agence de Sécurité NID Inc Beauré Que \$7,565, Barnes Security Services Ltd Montreal Que \$12,677, Base Fort Patrol Ltd Calgary Alta \$12,595, British Columbia Corps of Commissioners Victoria BC \$67,457, Canadian Corps of Commissioners—Calgary Alta \$24,781; Edmonton Alta \$43,370; Halifax NS \$5,634; Kingston Ont \$182,250; Ottawa Ont \$87,883; Saskatoon Sask \$77,138; Saint John NB \$21,906 and Victoria BC \$16,491, City of Winnipeg Winnipeg Man \$5,209, Douglas Investigation and Security Co Ltd Dartmouth NS \$55,635, Garda of Quebec Montreal Que \$141,347, Government of Cana-

SOLICITOR GENERAL—Continued

da—Royal Canadian Mounted Police St John's Nfld \$5,420, Walter E Heller Canada Ltd Factors Toronto Ont \$12,244, Reliable Sentry Services Ltd Toronto Ont \$11,300, SIS de Québec Montreal Que \$246,958, Wackenhut of Canada Ltd Toronto Ont \$26,063.

Protection Services—Dogs \$59,827—North American Dog and Kennelling Services Coquitlam BC \$59,827.

Research and Consultants—Consultants \$1,220,976—Allied Indian Metis Society Vancouver BC \$38,659, EAC Amy and Sons Ltd Ottawa Ont \$26,716, Analysis International Ltd Saskatoon Sask \$10,000, A R Arrowsmith Vancouver BC \$5,060, Hugh Bacon Ottawa Ont \$10,000, Calgary General Hospital Calgary Alta \$2,500, Rev John Carr Mississauga Ont \$13,333, Central Alberta Life Skills Society Red Deer Alta \$14,800, Centre de Psycho Education du Quebec Montreal Que \$23,940, F C R Chalke Otiawa Ont \$2,414, Community Service Order Society Fort Simpson NWT \$14,500, David D Dillingham Sacramento Calif USA \$3,031, Federal Systems of Canada Ottawa Ont \$69,317, George R Fife Ottawa Ont \$35,746, Frazer and Otton Ottawa Ont \$12,713, Peter Furstenau Edmonton Alta \$5,000, John Gardiner Coaticook Que \$4,500, Liz Goodwin Kingston Ont \$2,975, Government of Canada—National Film Board Montreal Que \$15,000; Public Service Commission Ottawa Ont \$9,908 and Supply and Services Ottawa Ont \$229,487, Dr Philip Haden Kingston Ont \$2,222, Douglas Haines QC Abbotsford BC \$17,046, Halse and Beaton Halifax NS \$24,304, Henry Hindley Ottawa Ont \$2,360, Hitch Canada Ltd Ottawa Ont \$30,707, Garth W Hollinger Innisfail Alta \$10,385, Icon Microfilming Ltd Ottawa Ont \$19,840, Institute of Pastoral Training Halifax NS \$5,000, Interfaith Committee on Chaplaincy Toronto Ont \$4,500, Marlene Irwin Edmonton Alta \$7,300, Gordon H Josie Toronto Ont \$17,261, Dr Ashton L Kerr Westmount Que \$2,316, Marnie Knechtel Brantford Ont \$5,000, Dr Jacques Laplante Ottawa Ont \$3,390, Gilles Marois Ottawa Ont \$3,424, Katherine Mason Edmonton Alta \$4,000, Sheila McDonagh Saskatoon Sask \$2,299, Sylvia McIntosh Edmonton Alta \$3,231, J A McLaughlin Ottawa Ont \$15,146, MicMac Native Friendship Centre Halifax NS \$9,483, Frederick D Moyer Chicago Ill USA \$2,793, Native Clan Organization Inc Winnipeg Man \$16,541, Native Counselling Services of Alberta Edmonton Alta \$64,009, Natonum Community College Prince Albert Sask \$17,591, Network for Developing Organizations Inc Montreal Que \$3,461, Marg Newman Kingston Ont \$3,400, Pass Management Consultants Ltd Ottawa Ont \$19,937, Bernard Poirier Ottawa Ont \$4,923, P S Ross Partners Ottawa Ont \$54,947, Quasar Systems Ltd Ottawa Ont \$28,040, Queen's University Kingston Ont \$12,000, F K Reesor Ottawa Ont \$5,800, Research and Development Training and Education Edmonton Alta \$27,690, Rock Sensbach and Associates Toronto Ont \$4,890, Richard Sadler Montreal Que \$28,405, Scana-da Consultants Ltd Ottawa Ont \$5,068, Carl C Seibel Thunder Bay Ont \$5,000, Richard Sharpe Ottawa Ont \$6,200, Mark Sinclair Kingston Ont \$3,975, Clifford P Smith Ottawa Ont \$10,949, St Lawrence College Kingston Ont \$4,443, Stevenson and Kellogg Ltd Ottawa Ont \$25,000, A M Stofa Ottawa Ont \$10,219, Systems Dimensions Ltd Ottawa Ont \$7,728, Systemhouse Ltd Ottawa Ont \$31,108, J A Vantour Orleans Ont \$18,162, Versaterm Systems Ltd Ottawa Ont \$3,500, Barbara Wightman Mission BC \$6,390, Rosemary Woodward Kingston Ont \$6,919, York University Downsview Ont \$15,652.

Research and Consultants—Research \$98,138—David J Baxter Kingston Ont \$7,000, Frederick Bellemore Kingston Ont \$2,000, Ronald D Lanthier Kingston Ont \$5,000, Peter Bruce Malcolm Kingston Ont \$11,000, Dr W L Marshall Kingston Ont \$8,333, Susan E Meyers Kingston Ont \$4,000, Queen's University Kingston Ont \$5,577, Richardson's Hall Queens University Kingston Ont \$17,387, Mark Lantham Sinclair Kingston Ont \$4,000, Trevor U G Smith Kingston Ont \$4,000, Stevens Smith and Company Kingston

Ont \$6,863, Systems Dimensions Ltd Ottawa Ont \$3,371, Christopher Wuercher Kingston Ont \$4,401, Elizabeth Yates Kingston Ont \$3,520.

Research and Consultants—Commission Inquiry \$2,192—Pierre Jutras Saskatoon Sask \$2,177.

Research and Consultants—Program Evaluation Liaison etc \$396,224—A Abdennun Ottawa Ont \$2,400, Alberta Seventh Step Society Calgary Alta \$3,325, Alienated Youth of Canada Hamilton Ont \$16,000, Allied Indian and Metis Society Kingston Ont \$20,770 and Vancouver BC \$20,083, Manon Boisvert Montreal Que \$10,362, Canadian Job Therapy New Westminster BC \$26,600, L Emslie Glenburnie Ont \$13,950, Genesis Halfway House Society Rosedale BC \$12,750, Hatfield Society Vancouver BC \$5,839, Portage Institute Montreal Que \$3,600, MicMac Friendship Centre Halifax NS \$19,321, Native Clan Organization Winnipeg Man \$48,195, Native Counselling Services of Alberta Edmonton Alta \$5,541, Nechi Institute of Alcohol and Drug Education Winterburn Alta \$92,044, Operation Springboard Toronto Ont \$36,050, Seventh Step Society Port Moody BC \$24,400, A Thiffault Laval des Rapides Que \$13,252, Unison Concern Halifax NS \$24,063.

Research and Consultants—Legal Services CPS Employees \$16,915—Erickson Husband Chipperfield and Gould New Westminster BC \$5,063, McQuarrie Hunter Fisher MacKinnon Gates Pettenuzzo and Pearce New Westminster BC \$9,586.

Research and Consultants—Legal Services Inmates \$13,774—Jacques Ancil Beaconsfield Que \$2,100, Armand Chevette Outremont Que \$2,800, Francis A Léger St Lambert Que \$3,150.

Other Services—Laundry and Dry Cleaning \$61,982—Canadian Linen Supply Vancouver BC \$2,208, Findalls Ltd Kingston Ont \$3,381, Luxor Ltée Laval Que \$14,190, Mission Memorial Hospital Mission BC \$7,869, Perth's Whitehall Winnipeg Man \$3,785, Thrifty Cleaners Sackville NB \$2,500, Western Linen Supply Co Ltd Edmonton Alta \$8,349.

Other Services—Veterinary \$2,332.

Other Services—Data Processing \$183,333—Data Encoding Ltd Ottawa Ont \$17,690, Ottawa Key punch Services Ottawa Ont \$21,270, Quasar Systems Ltd Ottawa Ont \$2,835, Queens University Computing Centre Kingston Ont \$3,431, Systems Dimensions Ltd Ottawa Ont \$130,666.

Other Services—Hospitality \$49,006.

Other Services—Contracted Building Cleaning \$128,555—Alert Cleaning Services Dartmouth NS \$5,000, Allied Building Services Montreal Que \$8,725, Allwood Building Maintenance Clearbrook BC \$25,179, Canadian Imperial Bank of Commerce re Assignment Lucien Plante Frelighsburg Que \$2,000, E M. Chuck Victoria BC \$3,210, Consolidated Building Maintenance Co Montreal Que \$4,682, Cross Town Cleaners Kingston Ont \$2,016, Entreprises de Nettoyage d'Édifice Ltée Quebec Que \$2,688, Government of Canada—Public Works Toronto Ont \$14,523, and Willowdale Ont \$16,647, Langley Building Maintenance Langley BC \$2,345, Lavage de Vitres Clair et Net Ltée Montreal Que \$5,835, Lucien Plante Excavation Dunham Que \$2,500, James Nofield New Westminster BC \$15,685, Phils Janitor Service Mission BC \$3,976.

Other Services—Contracted Office Personnel Services \$212,031—Five Hundred (The 500) Ottawa Ont \$25,803, Harrington Personnel Ottawa Ont \$27,034, Manpower Temporary Services Sudbury Ont \$5,981, Office Assistance (Canada) Ltd Edmonton Alta \$3,146, Office Overload New Westminster BC \$9,069 and Ottawa Ont \$9,739, Patton Personnel Services Vancouver BC \$3,919, Per-

SOLICITOR GENERAL—Continued

sonnel Pool Ottawa Ont \$102,748, l'Univers de la Femme Montreal Que \$4,592.

Other Services—Inmate Maintenance Contracted \$1,893,325—British Columbia Forest Service Vancouver BC \$20,300, Governments of: Alberta Lethbridge Alta \$2,022; British Columbia Victoria BC \$217,392; Manitoba Winnipeg Man \$72,345; Northwest Territories Yellowknife NWT \$67,923; Saskatchewan Regina Sask \$56,385 and Yukon Territory Whitehorse YT \$32,746, Quebec—Finance Quebec Que \$924,166 and Revenue Quebec Que \$273,927.

Other Services—Other \$1,150,123—ABC Septic Tank Enrg Laval Que \$6,440, Aerobic Fitness Modules Ltd Burnaby BC \$4,350, Thomas D Agnew Prince Albert Sask \$2,413, Ala Kantti Liff Associates Ottawa Ont \$5,773, Ancad Laval Que \$2,060, François Beauchemin l'Assomption Que \$2,003, Bell Canada Montreal Que \$5,190, S Tupper Bigelow Toronto Ont \$8,421, Binnette and Associates Ltd Montreal Que \$3,456, Blood and Houghton Montreal Que \$4,014, Ronald Brault Montreal Que \$2,425, Burton's Sanitation Kingston Ont \$7,538, Canadian Forest Products Vancouver BC \$3,600, Central Vacuum Service Inc Montreal Que \$6,263, City of Prince Albert Prince Albert Sask \$3,242, J Colosimo Winnipeg Man \$5,500, Comcare (Canada) Ltd Vancouver BC \$2,913, Robert B Cullen Funeral Home Kingston Ont \$2,219, Cypress Disposal Ltd Victoria BC \$5,380, Gerard Dumas (Transport) Montreal Que \$25,592, Larry S Eckardt Delta BC \$2,104, Frantec Enr Ottawa Ont \$4,765, Genesis Halfway House Society Rosedale BC \$2,500, E P Gordon Montreal Que \$5,860, Government of Canada—National Defence Ottawa Ont \$557,573, National Health and Welfare Ottawa Ont \$7,926 and Transport Winnipeg Man \$4,960, Great West Memorials Ltd Osoyoos BC \$2,330, Harrison Air Vancouver BC \$18,656, Percy J Hiltz Prince Albert Sask \$2,450, Holy Trinity Anglican Church Frankford Ont \$6,518, Salvador Ibarra Ste Julie Verchères Que \$5,304, John Howard Society of Ontario Toronto Ont \$7,954, Ker Priestman and Associates Ltd Victoria BC \$2,047, L J Personnel Consultants Ltd Ottawa Ont \$2,500, Francis A Leger St Lambert Que \$2,016, Les Films Stock Liée Montreal Que \$10,370, Maheu Extermination Liée Montreal Que \$3,795, Jean Paul Marchard Ottawa Ont \$15,023, National Film Board Ottawa Ont \$33,600, Neugl Trucking Ltd Abbotsford BC \$2,774, Office Overload New Westminster BC \$41,691, W F Payton Prince Albert Sask \$8,609, Aldes Pitre Labelle Que \$2,520, N L Poulin Ltd Winnipeg Man \$2,743, Quinte Sanitation Services Ltd Belleville Ont \$7,837, Stephen Rakoczy Kingston Ont \$12,685, Regut et Contenants Laval Liée Laval Que \$7,728, J Rennicks Toronto Ont \$5,123, Clive Rippon Victoria BC \$4,876, Scott Paper Co New Glasgow NS \$40,841, Service de Réadaptation Sociale Quebec Que \$4,000, Smithrite Disposal North Vancouver BC \$7,480, TAB Data Centre Montreal Que \$2,058, R Tait Pugwash NS \$5,282, K Thompson Ottawa Ont \$4,445, W R Thompson Electronics Stony Mountain Man \$7,700, Tricil Ltd Kingston Ont \$6,690, E B Weldon Dorchester NB \$9,575, Stuart Willoughby Kingston Ont \$11,390, Xerox of Canada Ltd Vancouver BC \$17,667.

Other Services—Snow Removal \$216,070—Art Bostad Excavating Kingston Ont \$14,208, Clare Campbell Warkworth Ont \$7,007, Coon Bros Gravenhurst Ont \$2,963, Fournel les Sables et Fils Inc St Anne des Plaines Que \$33,443, J Harrison Trucking Westbrook Ont \$17,079, William Hasty Construction Savkville NB \$13,726, Maintenance des Pins Inc Laval Que \$82,421, Ray McCormick and Sons Ltd Springhill NS \$15,979, Maurice Ouellet (Excavation) Laval Que \$28,725.

Other Services—Membership Fees \$19,921.

After Care Services—Contracted Residential Services \$2,499,245—l'Agence Sociale Spécialisée de Hull Inc Hull Que \$103,111, Alberta Seventh Step Society Calgary Alta \$21,723, Allied Indian and Metis Society Vancouver BC \$17,448, Astra Society of Hamilton

and District Hamilton Ont \$153,470, Bethany House Odessa Ont \$2,223, Beverly Lodge Toronto Ont \$9,328, British Columbia Borsal Association Vancouver BC \$14,753, CRC Cambridge YMCA Cambridge Ont \$79,635, Carrefour Nouveau Monde Rosemont Que \$170,385, Centre Réalité Inc Joliette Que \$50,690, Church of the Good Samaritan Toronto Ont \$6,672, Community Corrections for Women Kindred House Edmonton Alta \$9,879, Elizabeth Fry Society of Hamilton Ont \$9,328; Kingston Ont \$35,700; Toronto Ont \$8,489 and Vancouver BC \$5,443, 458 Rubige St Inc Peterborough Ont \$48,178, Grant House Beaveraton Ont \$13,720, Grosvenor Place Winnipeg Man \$4,778, Hatfield Society Vancouver BC \$53,667, Howard House Association of Cape Breton Sydney NS \$40,142, Institute Portage Montreal Que \$52,994, La JOC Grandby Auberge Sous Mon Toit Granby Que \$20,930, John Howard House Saskatoon Sask \$14,665, John Howard Society CRC No 2 Edmonton Alta \$7,332; Howard Manor Edmonton Alta \$3,055; Ramsay House Calgary Alta \$11,999, Red Deer District Council Red Deer Alta \$6,656; Calgary Alta \$2,563; St John's Nfld \$48,973 and Vernon BC \$23,511, Lake Superior House Inc Thunder Bay Ont \$42,735, Leos Boys Crossroads House Montreal Que \$79,497, MSA Halfway House Abbotsford BC \$7,337, MacKenzie House Society MacKenzie BC \$24,770, MacPail House Ottawa Ont \$10,675, La Maison d'Accueil les Joins Toti Granby Que \$44,468, La Maison Cooperative SPAT Rouyn Que \$7,420, Maison Etienne Despres Quebec Que \$53,673, La Maison Painchaud Quebec Que \$27,073, Maison de Transition de Montréal Inc Montreal Que \$71,847, MicMac Native Friendship Centre Halifax NS \$13,741, Native Clan Organization Winnipeg Man \$62,265, Operation Survie Inc Montreal Que \$23,155, Poundmakers Lodge Edmonton Alta \$4,758, Prince George Activator Society Prince George BC \$64,557, Salvation Army of: Montreal Que \$15,886; Vancouver BC \$10,523 and Winnipeg Man \$17,430, Salvation Army Mens Society of Halifax NS \$8,016 and St John's Nfld \$7,069, Seventh Step Residences Port Moody BC \$49,122, Simcoe County Muskoka Parry Sound Halfway House Orillia Ont \$11,865, St Edwards House Montreal Que \$89,775, St Leonards Society Bramalea Ont \$83,037; Brantford Ont \$57,820; Burnaby BC \$6,828; London Ont \$77,752; Toronto Ont \$97,262 and Windsor Ont \$57,103, Sudbury CRC Inc Sudbury Ont \$44,782, Transmute Inc Moncton NB \$39,618, Unité Domrémy de Chicoutimi Inc Chicoutimi Que \$6,738, United Church Halfway House Winnipeg Man \$73,797, Upper Room Society Victoria BC \$27,930, X-Kalay Foundation Inc St Norbert Man \$10,203, YMCA Halifax NS \$75,099 and Hamilton Ont \$7,928.

After Care—Agencies—Community Investigation \$173,248—Les Ateliers Dominique Hull Que \$4,000, Centre de Services Sociaux de l'Estrie Sherbrooke Que \$6,240, Centre de Services Sociaux du Montreal Metropolitain Montreal Que \$17,280, Governments of: Alberta Edmonton Alta \$14,499; British Columbia Victoria BC \$5,982; Manitoba Winnipeg Man \$3,040; Newfoundland and Labrador St John's Nfld \$6,160; Northwest Territories Yellowknife NWT \$2,160 and Saskatchewan Regina Sask \$4,800, John Howard Society Calgary Alta \$17,440; Halifax NS \$13,600; Montreal Que \$8,960 and Toronto Ont \$29,979, John Howard Society and Elizabeth Fry Society Winnipeg Man \$7,520, Jean Knockwood Shubenacadie NS \$4,167, Native Clan Organization Winnipeg Man \$2,000, Native Counselling Services Edmonton Alta \$3,920, Salvation Army Toronto Ont \$6,080.

After Care—Agencies—Parole Supervision \$888,145—Alberta Seventh Step Society Edmonton Alta \$9,036, Les Ateliers Dominique Hull Que \$11,550, British Columbia Borsal Association Vancouver BC \$3,492, Centre de Services Sociaux l'Estrie Sherbrooke Que \$26,862, Centre de Services Sociaux de la Cote Nord Hauteville Que \$8,712, Centre de Services de la Gaspésie et des Îles de la Madeleine Gaspé Que \$4,224, Centre de Services Laurentides Lanaudière Joliette Que \$4,818, Centre de Services Sociaux de Montreal Metropolitain Montreal Que \$20,922, Centre de Services Sociaux de l'Outaouais Hull Que \$2,904, Elizabeth Fry Kingston

SOLICITOR GENERAL—Continued

Ont \$13,332; Ottawa Ont \$6,390; Toronto Ont \$4,656 and Vancouver BC \$3,084, Governments of: Alberta Edmonton Alta \$107,363; British Columbia Victoria BC \$49,746; Manitoba Winnipeg Man \$29,766; New Brunswick Fredericton NB \$7,176; Newfoundland and Labrador St John's Nfld \$27,786; Northwest Territories Yellowknife NWT \$7,062; Saskatchewan Regina Sask \$19,470 and Yukon Territory Whitehorse YT \$8,448, Institut Portage Montreal Que \$3,300, John Howard Society Calgary Alta \$67,386; Charlotte-town PEI \$3,804; Halifax NS \$46,264; Montreal Que \$53,454; Saint John NB \$7,742; Toronto Ont \$162,024; Vancouver BC \$9,834 and Victoria BC \$6,798, John Howard Society and Elizabeth Fry Society Winnipeg Man \$45,474, Native Clan Organization Winnipeg Man \$13,728, Native Counselling Services Edmonton Alta \$20,988, Salvation Army Hamilton Ont \$5,148; Montreal Que \$7,770; Peterborough Ont \$2,574; Toronto Ont \$20,724; Vancouver BC \$2,880 and Winnipeg Man \$12,078, Service de Readaptation Sociale Quebec Que \$5,478.

After Care—Agencies—Other Services \$124,439—Association des Membres des CRC du Quebec Rosemount Que \$2,000, Atlantic Challenge Musquodibit Harbour NS \$15,838, Coalition for Development Halifax NS \$12,500, Estelle Daigle Moncton NB \$14,942, Les Etablissements du Gentilhomme Inc Beauport Que \$3,000, John Howard Society Oshawa Ont \$13,500; Ottawa Ont \$21,480 and Toronto Ont \$17,258, St Leonards Society Brantford Ont \$9,500 and Windsor Ont \$2,500, Service de Readaptation Sociale Quebec Que \$4,525.

DSS Service Charge \$1,142,241—Government of Canada—Supply and Services Ottawa Ont \$4,897.

Royal Canadian Mounted Police**LAW ENFORCEMENT PROGRAM**

Commissionaires Services \$4,489,508—Canadian Corps of Commissioners Ottawa Ont \$3,205,996 and Vancouver BC \$514,626, General Protection Co Ltd Ottawa Ont \$92,480, Grant Security Services Ltd Ottawa Ont \$28,820, Northwest Security Vancouver BC \$36,334, SIS Protection Ltd Toronto Ont \$226,317.

Consultant and Contract Services \$116,074—Gerard Caron School of Language Ltd Hull Que \$3,200, Federal Systems of Canada Ottawa Ont \$16,096, Interdate of Canada Ltd Mississauga Ont \$14,547, MacDonald Dettwiler and Associates Richmond BC \$56,250, Systems Approach Ltd Ottawa Ont \$14,300.

Data Processing Services \$11,714

Health and Welfare Services \$4,648,245

Hospitality \$94,395

Janitorial Services \$3,428,359—Advance Cleaning Services Regina Sask \$107,085, Angelo Ltd Yellowknife NWT \$46,201, Charlam Construction Co Edmonton Alta \$2,410, Government of Canada—National Capital Commission Ottawa Ont \$8,786, National Defence Ottawa Ont \$2,114 and Public Works Ottawa Ont \$1,466,867, Honeywell Ltd Regina Sask \$4,606, Inuvik Cleaning Services Inuvik NWT \$28,080, Modern Building Cleaning Ottawa Ont \$26,995, Point Cleaning Service Vancouver BC \$6,141, Prince Albert Janitorial Services Prince Albert Sask \$29,634, Regina Janitorial Service Regina Sask \$111,446, Sani Building Maintenance Edmonton Alta \$51,849.

Legal Services \$488,519—T D R Caldwell Saskatoon Sask \$2,345, Courtois Clarkson Parsons and Tetrault Montreal Que \$232,929,

Cox Downie Nunn Fredericton NB \$31,933, Dumoulin Black Blazier and Hall Vancouver BC \$4,808, Edwards Kenny and Bray Vancouver BC \$2,516, Gallagher and Co Winnipeg Man \$3,818, Grayson Rushford and Cooper Moose Jaw Sask \$2,604, Hallatt Smith Stewart and Gow Victoria BC \$2,874, Haradence and Co Calgary Alta \$3,936, Heath Hutchinson Taylor and Shabbits Nanaimo BC \$2,952, Jones Branson Emery Victoria BC \$2,293, Lapointe David Shachter Montreal Que \$2,766, Moran Geronazzo and Co Castlegar BC \$5,439, Anthony M J Pepe Hamilton Ont \$2,802, Ryan Graser and Smith Fredericton NB \$2,410, Shortreed Shocktor Edmonton Alta \$67,851, Wilson Barnes Walker Montello Beach Windsor Ont \$4,165.

Membership Fees \$201,020.

Motion Picture Production \$47,013—Government of Canada—National Film Board Montreal Que \$39,980, Graphic Films Ltd Ottawa Ont \$2,323.

Photographic Services \$10,610.

Training and Educational Services \$1,135,968—Adair Associates Markham Ont \$3,850, Algonquin College Ottawa Ont \$32,250, Anacapa Sciences Inc Santa Barbara Calif USA \$32,810, Walter Baker Ottawa Ont \$4,000, Gerard Caron School of Language Ltd Hull Que \$109,677, Centre d'Immersion de Beauce St Georges de Beauce Que \$56,350, Center for Public Safety Training Indianapolis Ind USA \$2,498, Colleagues In Contact Almonte Ont \$7,298, Government of Canada—Energy, Mines and Resources Ottawa Ont \$2,700; National Defence Ottawa Ont \$6,180; Public Service Commission Ottawa Ont \$5,200; National Revenue Ottawa Ont \$5,311 and Supply and Services Ottawa Ont \$11,667, IBM Canada Ltd Don Mills Ont \$4,705, Performance Management Consultants Inc Ottawa Ont \$2,000, University of: Alberta Edmonton Alta \$3,075, British Columbia Vancouver BC \$3,755, Carleton Ottawa Ont \$23,192, Dalhousie Halifax NS \$4,250, Manitoba Winnipeg Man \$2,736, McMaster Hamilton Ont \$2,216, New Brunswick Fredericton NB \$3,109 and Ottawa Ottawa Ont \$12,302, West Coast Social and Behavioral Research Enterprises Vancouver BC \$5,924.

Other Services \$4,416,974—Alphatext Ltd Ottawa Ont \$14,766, Ampex of Canada Ltd Rexdale Ont \$88,014, Arctic MacKenzie Personnel Services Ltd Edmonton Alta \$11,887, Bob Ard Yorkton Sask \$7,700, Walter Baker Ottawa Ont \$7,400, Bank of Montreal Regina Sask \$2,818, Barbara's Office Personnel Ottawa Ont \$5,287, Bell Canada Ottawa Ont \$2,437, Phillip D Beresford Windsor Nfld \$8,151, Janice Bouzanne Cornerbrook Nfld \$8,151, Hugh Brewer Cardston Alta \$9,632, W J Buckwold Winnipeg Man \$2,500, Canebco Subscription Services Toronto Ont \$23,789, Certified Legal Interpreters Vancouver BC \$2,152, H V Chapman Associates Toronto Ont \$31,833, Clarkson Gordon and Co Toronto Ont \$5,000, David Gordon Coles Dartmouth NS \$9,092, Coopers and Lybrand Saskatoon Sask \$8,085, Co Ordinated Law Enforcement Vancouver BC \$49,359, Corporation of the City of Ottawa Ottawa Ont \$2,532, Corporation of the District of Vancouver Vancouver BC \$3,869, Joanne Coulter Stony Plain Alta \$9,932, Kenneth E Day Falcon Beach Man \$9,577, Dominion Computer Support Services Ottawa Ont \$3,939, Dun and Bradstreet Toronto Ont \$4,610, Vivian Evans North Vancouver BC \$9,240, Fennell Cochrane Associates Regina Sask \$2,414, Michael Lorne Fleming Truro NS \$9,092, C A Fraser Campbell River BC \$9,241, Froment and Co Yellowknife NWT \$2,427, Colin Goff Gander Nfld \$8,151, Government of Canada—National Defence Ottawa Ont \$4,903, National Health and Welfare Ottawa Ont \$14,654, Public Works Ottawa Ont \$134,572 and Supply and Services Ottawa Ont \$1,131,187, Patricia Greig Chilliwick BC \$9,240, W Stanley Hanson Fort Myers Fla USA \$3,560, Harbinson Glover and Co Toronto Ont \$24,050, Rich Harry Sechelt BC \$9,240, Doug Hood

PROFESSIONAL AND SPECIAL SERVICES

SOLICITOR GENERAL—*Concluded*

North Battleford Sask \$7,700, R W Hoskin Port Alberni BC \$9,241, I B M Canada Ltd Don Mills Ont \$19,820, Independant Linen Service Ottawa Ont \$16,304, Susan E Isaacs Saint John NB \$8,885, Dean C Jones Ottawa Ont \$8,124, Sylvia Marie Kozun Drumheller Alta \$9,932, Francis J Landry Shediak NB \$8,885, Anne Levi Richibucto NB \$8,885, Bill J Lewinski Winnipeg Beach Man \$2,968, Wilson Loveys St John's Nfld \$8,151, David T Lykken Minneapolis Minn USA \$2,120, Miriam Ruth Mackay Summerside PEI \$10,432, C E Maimann Edmonton Alta \$2,512, Maritime Telegraph and Telephone Halifax NS \$6,752, Lorri E Mezzarobba Dauphin Man \$9,577, Cynthia Miller Burnaby BC \$9,240, John Nicholson Alberton PEI \$5,267, D M Odinson Merritt BC \$9,241, Robert O'Reilly Ottawa Ont \$7,000, D J Palfrey Kamloops BC \$9,070, John Parento Langley BC \$9,240, Jim Parker Moose Jaw Sask \$7,700, Perimeter Aviation Ltd Winnipeg Man \$3,557, Jeanne Ruby Peters Valleyview Alta \$9,932, J J R Potvin Montreal Que \$2,840, Erk Puurunen London Ont \$3,297, Mary Anne Rhodes Coquitlam BC \$9,240, Samuel Irvin Sandulak Wetaskiwin Alta \$9,932, Sealand Industries Ltd Lungenburg NS \$2,683, Sentinel Bureau of Investigation Toronto Ont \$2,294, Wesley B Shea Windsor Ont \$8,478, Sone Weiss Wagman Gurari Toronto Ont \$6,165, Norman M Stewart Winnipeg Man \$3,472, The 500 Selection Service Ottawa Ont \$7,670, Joan C Thede Grand Cache Alta \$7,366, Lawrence Theriault St Quentin NB \$8,885, Wayne R Theriault Riverview NB \$8,885, Kyle Tomaschewski Fort Qu'Appelle Sask \$7,700, Touche Bros and Co Regina Sask \$14,838, University of: Alberta Edmonton Alta \$2,000 and Ottawa Ottawa Ont \$5,000, Debby Karen Waldal St Albert Alta \$9,932, Christine Wallace Surry BC \$9,240, Grant Adelbert Webber Sydney NS \$9,092, Harold Weinstein Ltd Toronto Ont \$2,345, Howard Wilson Regina Sask \$7,700, Carol Lynn Woloshyn Sherwood Park Alta \$9,932, Steven Robert Yormak London Ont \$5,181.

Professional and Special Services paid through the Department of Public Works—Allan Higgins Partners Vernon BC \$42,476, Atlantis Co Ltd Lungenburg NS \$17,603, Banks Spronken Lamb McManus Winnipeg Man \$5,718, Beatson Finlayson Calgary Alta \$15,865, Bernard and Associates Mississauga Ont \$10,191, Bertrand Moyer Air Conditioning Ltd Ottawa Ont \$2,538, J H Cook Calgary Alta \$3,084, J W Cowie Eng Ltd Halifax NS \$4,427, Herman Cotton Vancouver BC \$5,518, Craven Steinfeld Winnipeg Man \$4,962, Crosier Kilgour and Partners Winnipeg Man \$3,841, M M Dellon Ltd Winnipeg Man \$11,658, Dunbar Paterson Rose and Associates Winnipeg Man \$4,000, A F Eshmade and Associates Winnipeg Man \$4,559, Ferguson Folstad Friggstad Regina Sask \$3,000, M Glotman Vancouver BC \$4,406, Grolle Architect and Engineering Ltd Regina Sask \$4,691, Hanscom and Roy Associates Winnipeg Man \$5,798, R M Hardy Prince George BC \$2,100, Alan J Hodgson Victoria BC \$45,355, Dwight R Johnston Winnipeg Man \$9,254, Stephen Katz and Associates Ottawa Ont \$10,122, Ker and Ker Ltd Vancouver BC \$2,000, Klohn Leonoff Richmond BC \$3,088, Long Mayell and Associates Calgary Alta \$12,354, Marland Interiors Ottawa Ont \$2,625, Mathers and Haldenby Toronto Ont \$4,310, W H Milley and Associates Winnipeg Man \$15,695, MMP Winnipeg Man \$300,009, Trelle A Morrow Prince George BC \$27,051, No. 10 Architectural Group Winnipeg Man \$3,000, Ogilvie and Hogg Ottawa Ont \$21,361, Pratt Lindgren Snidertomes Winnipeg Man \$19,840, Rudy Friesen Winnipeg Man \$10,844, K C Saunders Edmonton Alta \$10,138, Sivertson Architectural Winnipeg Man \$3,572, Technican International Toronto Ont \$18,235, Templeton Engineering Winnipeg Man \$2,496, The 105924 Enterprises Ltd Edmonton Alta \$6,575, Thompson Berwick Pratt and Partners Vancouver BC \$204,082, Tri-City Flooring Ottawa Ont \$11,095, Underhill and Underhill Whitehorse YT \$3,220, Underwood McLellan Saskatoon Sask \$2,949, Vernon Engineering Vernon BC \$2,550, Wagner and Wagner Courtenay BC \$2,217, Warren Associates St John's Nfld \$25,805, Webber Harrington and Weld Halifax NS \$170,361, John Woodworth Kelowna BC \$13,485.

SUPPLY AND SERVICES

ADMINISTRATION

Professional and Special Services \$19,087—Government of Canada—Supply and Services Supply Operations Ottawa Ont \$7,708, Personnel Pool Ottawa Ont \$11,379.

Accounting Services \$9,950—Ernst and Ernst Ottawa Ont \$9,950.

Legal Services \$2,650—Government of Canada—Supply and Services Administration Ottawa Ont \$2,650.

Management Consulting Services \$122,008—EAC Amy and Sons Limited Ottawa Ont \$15,945, Fedcom Systems Limited Kanata Ont \$10,763, Government of Canada—Supply and Services: Administration Ottawa Ont \$10,451 and Bureau of Management Consulting Ottawa Ont \$19,755, Microtime Incorporated Ottawa Ont \$8,400, Gilles Sainte-Marie and Associates Montreal Que \$6,260, Systemhouse Limited Ottawa Ont \$50,434.

Clerical, Stenographic and Related Duties \$128,423—Action Personnel of Ottawa Ottawa Ont \$10,074, Charlotte Desautels Personnel Ottawa Ont \$2,200, Dot Personnel Services Ottawa Ont \$5,542, Harrington Personnel Ottawa Ont \$2,031, Industrial Overload Ottawa Ont \$7,755, Kelly Girl Service Toronto Ont \$19,081, Manpower Temporary Service Ottawa Ont \$3,258, The 500 Selections Service Ottawa Ont \$15,020, Office Overload Ottawa Ont \$2,940, Personnel Pool Ottawa Ont \$47,525, Technical Overload Ottawa Ont \$8,833, Victor Temporary Service Cambridge Ont \$4,164.

Language Training \$76,833—The Gerard Caron School of Languages Hull Que \$25,736, Government of Canada—Supply and Services: Bilingual Programs Office Hull Que \$34,595 and Data Processing Ottawa Ont \$9,857, Victor Temporary Service Cambridge Ont \$6,645.

Keypunch Services \$14,657—Government of Canada—Supply and Services, Data Processing Ottawa Ont \$6,971, Systems Dimensions Limited Ottawa Ont \$7,686.

Computer—Data Processing Services \$11,100—EAC Amy and Sons Limited Ottawa Ont \$4,100, Fedcom Systems Limited Kanata Ont \$7,000.

Computer—Program and Systems \$13,473—National Capital Register Dorval Que \$2,350, Systemhouse Limited Ottawa Ont \$11,123.

Associated Costs—Intra-Departmental \$128,936—Government of Canada—Public Service Commission Ottawa Ont \$118,451 and Supply and Service Administration Ottawa Ont \$3,135, Lorne Plunkett Associates Ottawa Ont \$4,550, Dr Norman Rebin Ottawa Ont \$2,800.

Fees—Tuition—Inter-Departmental \$14,384—Government of Canada—Public Service Commission Ottawa Ont \$14,384.

Other Fees—Inter-Departmental \$6,608—Government of Canada—Supply and Services Administration Ottawa Ont \$6,608.

Outside Government—Fees—Other \$15,624—Canadian Institute of Chartered Accountants Toronto Ont \$6,799, Government of Canada—Public Service Commission Ottawa Ont \$3,820, Network for Developing Organizations Incorporated Montreal Que \$5,005.

Outside Government—Consulting Fees \$18,839—Cabana Seguin Incorporated Montreal Que \$6,103, Government of Canada—Supply and Services Ottawa Ont \$4,942, Lucie Gratton Pointe-Gatineau Que \$2,860, Ulark Robinson Advertising Limited Vancouver BC \$4,934.

SUPPLY AND SERVICES—Continued

Special Programs \$66,048—Bonaventure Design and Programming Limited Ottawa Ont \$7,425, The Gerard Caron School of Languages Hull Que \$58,623.

Protection—Commissionnaires \$145,785—Government of Canada—Supply and Services Administration Ottawa Ont \$145,785.

Storage and Warehousing \$2,648—Government of Canada—Supply and Services Administration Ottawa Ont \$2,648.

Other Services—Miscellaneous \$96,515—Government of Canada—National Health and Welfare Ottawa Ont \$96,515.

Supply Revolving Fund Fees \$48,267—Fedcom Systems Limited Kanata Ont \$3,850, Government of Canada—Supply and Services: Administration Ottawa Ont \$25,198 and Supply Operation Ottawa Ont \$19,219.

Other Types of Services \$41,310.

SUPPLY

Scientific Services \$10,029,875—ABT Associates Research of Canada Ltd Ottawa Ont \$44,832, Acres Consulting Services Ltd Toronto Ont \$30,970, Alberta Native Communications Society Edmonton Alta \$247,036, Applied Microsystems Ltd Victoria BC \$11,334, Aptec Engineering Ltd Downsview Ont \$5,325, Aquafarms Canada Ltd Ottawa Ont \$25,000, Aquatic Environments Ltd Calgary Alta \$30,504, Arcetec Canada Ltd Kanata Ont \$115,729, Athabasca Research Corporation Edmonton Alta \$62,433, BC Research Vancouver BC \$54,808, Banister Technical Service Edmonton Alta \$5,819, Barringer Research Ltd Rexdale Ont \$35,511, Beak Consultants Ltd Vancouver BC \$170,847, Bell Northern Research Ottawa Ont \$548,690, Bomen Inc Ste Foy Que \$29,648, Boudreau Dubeau Lemieux Montreal Que \$25,999, Bremner Marketing Association Ottawa Ont \$3,068, Bristol Aerospace Ltd Winnipeg Man \$3,719, CTF Systems Inc Burnaby BC \$120,280, Canada Wire & Cable Ltd Toronto Ont \$293,951, Canadair Ltd Montreal Que \$11,765, Canadian Applied Technology Buttonville Ont \$118,865, Canadian Association For Adult Education Toronto Ont \$51,493, Canadian Astronautics Ltd Ottawa Ont \$19,240, Canadian Chromalox Co Ltd Mississauga Ont \$16,890, Canadian Crafts Council Ottawa Ont \$19,153, Canadian Economic Services Ottawa Ont \$149,659, Canadian General Electric Montreal Que \$2,246, Ganguard Consulting Ltd Vancouver BC \$5,280, Caulfield Liron Consultants Sherwood Park Alta \$219,814, College Edouard Monpetit Longueuil Que \$10,194, Com Dev Ltd \$30,444, Computer Performance Waterloo Ont \$23,683, Computing Devices Ottawa Ont \$511,419, Conenco International Ltd Markham Ont \$17,207, Cowley Consultants Ltd Downsview Ont \$45,463, Data Clearing House For The Social Sciences Ottawa Ont \$95,033, Davies Brian D Delta BC \$3,206, Dearborn Chemical Company (Environmental Consulting Services) Mississauga Ont \$87,710, Delphic Consulting Ltd Victoria BC \$30,000, Digital Methods Ltd Ottawa Ont \$148,613, Dobrocky Seatech Ltd Victoria BC \$465,805, Dornier Ltd Senneville Que \$94,002, EVS Consultants Ltd Vancouver BC \$14,380, Entomological Society of Canada Ottawa Ont \$49,790, Epsilon Data Systems Ltd Ottawa Ont \$73,579, Garrett Manufacturing Ltd Rexdale Ont \$103,660, General Behavior Systems Inc Don Mills Ont \$9,842, Geostudio Consultants Ltd Ottawa Ont \$46,848, Global Thermoelectric Power Systems Ltd Bassano Alta \$43,796, Goodwood Data Systems Carleton Place Ont \$100,411, Gulf of Georgia Vancouver BC \$11,897, RM Hardy & Associates Ltd Calgary Alta \$22,994, Haskins and Sells Associates Calgary Alta \$33,405, Hemlock Valley Recreation Ltd Vancouver BC \$44,252, Hitch Canada Ltd Ottawa Ont \$93,647, Hough Stansbury & Associates Toronto Ont \$57,500, Huntce 70 Ltd Toronto Ont \$136,829, Hudac (Housing & Urban Development) Toronto

Ont \$25,000, Imapro Inc Charlottetown PEI \$103,144, Inax Instruments Ltd Ottawa Ont \$18,230, Industrial Research Ottawa Ont \$19,369, Institut De Recherche De L'Hydro Quebec Varennes Que \$77,746, International Environmental Calgary Alta \$5,532, Intra Environmental Consultants Ltd Calgary Alta \$454,697, Harold D. Kalman Ottawa Ont \$46,500, LGL Limited Edmonton Alta \$20,009, Laboratoire De Beton Ltee Montreal Que \$23,064, Philip A Lapp Ltd Toronto Ont \$5,426, Les Releves Geophysiques Inc Ste Foy Que \$21,830, Levelton BH & Associates Vancouver BC \$9,980, Limnos Limited Toronto Ont \$64,319, Litton Systems Canada Rexdale Ont \$145,236, Long Point Bird Observatory Port Rowan Ont \$19,420, MPB Technologies Inc Ste Anne de Bellevue Que \$190,564, MacDonald Dettwiler & Associates Vancouver BC \$288,021, MacMillan Bloedel Ltd Nanaimo BC \$14,195, McLaren Atlantic Ltd Halifax NS \$8,890, Marinav Corp Ottawa Ont \$27,843, Marsland Engineering Ltd Waterloo Ont \$34,170, Peter Middleton & Associates Toronto Ont \$30,000, Miller Communications Systems Ltd Kanata Ont \$14,628, Mineral Exploration Research Montreal Que \$20,086, Mining Industry Research Toronto Ont \$68,625, Morris Industries Vancouver BC \$10,500, Moss Alan and Associates Kelowna BC \$57,769, Nordco Ltd St John's Nfld \$113,423, Norpak Ltd Pakenham Ont \$59,230, Ontario Research Foundation Mississauga Ont \$176,982, Optech Inc Thornhill Ont \$84,842, Ovaac 8 International Canada Downsview Ont \$30,560, Pacific Micro Bio Cultures Ltd Vancouver BC \$20,000, Paterson Grant & Watson Toronto Ont \$12,135, Powlesland Engineering Ltd Rexdale Ont \$54,156, R & L Bio Gas Co Ltd High Level Alta \$6,797, Raytheon Canada Ltd Waterloo Ont \$36,661, Redma Consultants Ltd Toronto Ont \$51,440, Reed FLC & Associates Vancouver BC \$30,423, Rochette Rochefort (Roche Assoc) Ste Foy Que \$2,738, Saskatchewan Research Council Saskatoon Sask \$27,823, Scienc Inc Toronto Ont \$292,577, Scintrex Ltd Concord Ont \$22,595, SED Systems Saskatoon Sask \$200,871, Sensory Systems Laboratory Vancouver BC \$85,756, Senstek Ltd Saskatoon Saskatchewan \$39,775, The Shawinigan Engineering Co Montreal Que \$27,496, IP Sharp Associates Toronto Ont \$15,038, Sinclair Radio Labs Concord Ont \$44,320, FF Slaney & Co Ltd Edmonton Alta \$157,626, SPAR Aerospace Products Toronto Ont \$207,562, SPAR Systems Ottawa Ont \$12,000, SPAR Technology Ltd Ste Anne de Bellevue Que \$66,033, Spilbury & Tindall Ltd Vancouver BC \$81,163, Stanley Associates Engineering Edmonton Alta \$51,545, Subcom Systems Ltd North Vancouver BC \$17,204, Systemhouse Ltd Ottawa Ont \$11,667, Tekerg Inc Dorval Que \$52,393, Teklogix Ltd Mississauga Ont \$83,123, Telesat Ottawa Ont \$80,925, Templeton Engineering Co Winnipeg Man \$14,841, Terratech Ltd Montreal Que \$127,957, Unican Electrochemical Montreal Que \$9,855, University of: Alberta Edmonton Alta \$2,592; British Columbia Vancouver BC \$26,460; Carleton Ottawa Ont \$24,928; Dalhousie Halifax NS \$24,636; Guelph Guelph Ont \$7,535; Laval Ste Foy Que \$45,952; McGill Montreal Que \$16,357; McMaster Hamilton Ont \$83,093; Memorial Newfoundland St John's Nfld \$129,958; Queen's Kingston Ont \$32,570; Saskatchewan Saskatoon Sask \$38,541, Toronto Toronto Ont \$76,374; Waterloo Waterloo Ont \$97,279 and Western Ontario London Ont \$18,913, Vezina Fortier & Associates Montreal Que \$76,141, John Walters Forestry Co Whonnock BC \$109,654, Western Canada Hydraulic Port Coquitlam BC \$6,400, Westlake Agricultural St Mary's Ont \$80,997.

SERVICES

Payments made on Behalf of Clients (BMC) \$1,381,923—Aleph Consultants Ltd Ottawa Ont \$9,380, E A C Amy Ottawa Ont \$132,304, A Anderson Co Toronto Ont \$28,130, Argenteuil Management Group Ottawa Ont \$5,352, Bailey Consulting Associates Toronto Ont \$5,000, L F Bayliss Kanata Ont \$12,450, Bellis Associates Ltd Toronto Ont \$10,237, M Bol Ottawa Ont \$6,000, Bonaventure Design and Programming Ottawa Ont \$11,099, M P Boudriau and Associates Calgary Alta \$9,975, L H Brockhoven

SUPPLY AND SERVICES—Continued

Kingston Ont \$7,030, Casson-Oman Management Etobicoke Ont \$23,536, M Chalin Smiley Ottawa Ont \$9,875, Christine Purden Ltd Toronto Ont \$6,035, Comtek Data Systems Ltd Ottawa Ont \$7,395, Control Data Canada Ltd Agincourt Ont \$3,500, Cournoyer and Associates St Lambert Que \$13,800, D Cummings Ottawa Ont \$9,460, Cyberna Limited Montreal Que \$22,112, Damas and Smith Limited Winnipeg Man \$4,695, Design Partnership Ottawa Ont \$3,960, Development Planning Associates Ottawa Ont \$38,966, D M R and Associates Ottawa Ont \$13,280, P Dobbing Ottawa Ont \$3,000, Ducros Meilleur Roy Ottawa Ont \$50,634, Claude E Dumas Franklin Que \$14,540, D J Duncan Montreal Que \$54,112, G Michel Ecurement Analysis Ottawa Ont \$26,980, Engineering Procurement Analysis Ottawa Ont \$11,687, Environmental Engineering Consultants Limited Ottawa Ont \$7,200, Aina Ferris Almonte Ont \$7,350, Guy Fournier and Associates Westmount Que \$7,715, Frazer and Otton Ottawa Ont \$2,640, Freelance Education and Marketing Services Inc Mississauga Ont \$9,000, L Gallant Ottawa Ont \$2,255, B Gambhier Aylmer Que \$13,390, Government of Canada—Supply and Services: Audit Services Bureau Ottawa Ont \$11,167; Bureau of Management Consulting Ottawa Ont \$65,376; Central Management Ottawa Ont \$41,075; Compensation Services Ottawa Ont \$32,789; Data Processing Branch Ottawa Ont \$2,520; Government of Canada Accounting Ottawa Ont \$7,196; Payment Services Ottawa Ont \$15,210; Printing Operations Ottawa Ont \$13,000 and Supply Operations Ottawa Ont \$9,864, R Hohl Ottawa Ont \$27,805, M Huntley St John's Nfld \$3,494, Informetrica Limited Ottawa Ont \$6,760, Inno Tech Development Ottawa Ont \$6,611, C B Johnston Ottawa Ont \$3,325, M Jencas Hull Que \$6,325, A A Jones and Associates Limited Regina Sask \$7,875, The Laurentian Institute Ottawa Ont \$7,525, L G W Business Consultants Ottawa Ont \$18,933, F Leveille Vanier Ont \$3,725, L J Personnel Consultants Ottawa Ont \$3,500, B Malmsten Ottawa Ont \$5,115, Marketing Resources Limited Montreal Que \$6,772, T Marmaros Montreal Que \$27,645, N Matossian and Sons Westmount Que \$30,750, Microtime Inc Ottawa Ont \$8,930, A McDowall Ottawa Ont \$4,500, P D Oliver and Associates Willowdale Ont \$11,537, T D Overhill Engineering Limited Ottawa Ont \$10,350, R Packman Ottawa Ont \$11,400, E A Parson Ottawa Ont \$2,500, Pira Inc Ottawa Ont \$39,100, R Price Ottawa Ont \$4,437, Quasar Systems Limited Ottawa Ont \$24,705, T Quon Ottawa Ont \$2,025, C Richard Brossard Que \$20,520, N Ritchie Kingston Ont \$9,397, R Sylvestre Marketing Limited Montreal Que \$4,900, R Roberts Don Mills Ont \$2,500, R Reid Consultants Westmount Que \$10,693, P S Ross and Partners Ottawa Ont \$37,303, R Sharp Ottawa Ont \$8,300, R Shah Ottawa Ont \$2,100, Somerville Ferland Montreal Que \$9,900, W D Stewart Arcola Sask \$8,550, J Suchma Ottawa Ont \$3,660, Systemhouse Ltd Ottawa Ont \$15,403, Systems Approach Ltd Ottawa Ont \$19,071, Technical Overload Ottawa Ont \$3,381, Thomas Consultant Service Ottawa Ont \$4,125, Transcog Ltd Ottawa Ont \$30,360, Transconsult Ltd Montreal Que \$15,562, University of Ottawa Ottawa Ont \$11,595, S Verge Ottawa Ont \$15,295, E Wang Ottawa Ont \$3,115, J Warren Wakefield Que \$3,412, O Zyla Ottawa Ont \$3,300.

Auditing—Use of Outside Firm to Carry Out Work (ASB) \$357,308—Government of Canada—Supply and Services: Audit Services Bureau Ottawa Ont \$336,524 and Central Management Ottawa Ont \$29,271.

Accounting Services \$24,817—Ducros Meilleur Roy Ottawa Ont \$15,662, Microtime Inc Ottawa Ont \$4,365, Technical Overload Ottawa Ont \$3,041.

Engineering Services \$38,373—Canadian Corps of Commissioners Ottawa Ont \$17,214, Aina Ferris Almonte Ont \$2,625, Government of Canada—Public Works Ottawa Ont \$11,710 and Supply and Services—Government of Canada Accounting Ottawa Ont \$6,392.

Scientific Services \$13,533—A D T Security Systems Ottawa Ont \$6,446, Canadian Corps of Commissioners Ottawa Ont \$6,972.

Management Consulting \$3,497,156—E A C Amy and Sons Ottawa Ont \$5,830, A Anderson and Company Toronto Ont \$2,403, Baird & Baird St John's Nfld \$16,465, Barrow and Collins Calgary Alta \$2,880, J A Blanchard Saint John NB \$33,000, Boles Kass Robertson & Co Ottawa Ont \$138,461, W B Budge Rothesay NB \$9,491, Bustin and Walker Moncton NB \$32,414, Campbell Sharp and Nash Winnipeg Man \$3,134, Carriere Lariviere Marcell L'Heureux & Cie Hull Que \$73,486, R Caterina Ottawa Ont \$36,160, Chamberland Tremblay Robert Montreal Que \$269,567, Clarkson Gordon & Co Ottawa Ont \$74,313, Currie Coopers & Lybrand Toronto Ont \$483,826, Datacap Limited Ottawa Ont \$16,344, Data Logic Canada Ltd Ottawa Ont \$33,482, De Carlo Duffy & Co Waterloo Ont \$7,752, Deloitte Haskins and Sells Ottawa Ont \$61,528, H R Doane & Co Halifax NS \$113,419, J J Donnelly Ottawa Ont \$4,788, P P Donnelly Ottawa Ont \$4,536, Drouin Paquin and Associates Montreal Que \$44,381, Ducros Meilleur Roy Ottawa Ont \$16,390, Ernst & Ernst Toronto Ont \$63,017, F D P Consultants Ottawa Ont \$101,312, Federal Systems of Canada Ottawa Ont \$14,740, T J Gillis Ottawa Ont \$8,190, Government of Canada—Statistics Canada Ottawa Ont \$10,593 and Supply and Services: Advisory Bureau for Computing Ottawa Ont \$4,097; Audit Services Bureau Ottawa Ont \$51,325; Bureau of Management Consulting Ottawa Ont \$152,603; Central Management Ottawa Ont \$355,232; Data Processing Branch Ottawa Ont \$11,612; Payment Branch Ottawa Ont \$12,025; Printing Operations Hull Que \$5,625 and Supply Operations Ottawa Ont \$9,864, G M Horne & Co Winnipeg Man \$2,031, Horne & Tasker Winnipeg Man \$2,052, W A Hunter Ltd Toronto Ont \$50,374, H Hulen Burnaby BC \$18,038, Lacoursiere Lambie Lee & Co Saskatoon Sask \$25,061, Larochelle Savard et Associes Sherbrooke Que \$24,230, Laventhol and Horwath Halifax NS \$54,948, L B A Consulting Ottawa Ont \$8,000, Lee & Martin St John's Nfld \$67,481, Levesque Marchand Boulanger et Cie Hull Que \$56,546, A W Maher & Co Winnipeg Man \$9,895, Matthes Lee & Co Winnipeg Man \$32,256, W McGarva Winnipeg Man \$11,442, McNeil Pottery & Co Burnaby BC \$13,867, Normandin Seguin & Associates Montreal Que \$92,448, Gim C Ong Winnipeg Man \$16,500, J Parker Halifax NS \$10,500, Peat Marwick Mitchell Saint John NB \$363,943, G Potter North Vancouver BC \$13,347, Price Waterhouse & Co Vancouver BC \$14,313, Quasar Systems Ltd Ottawa Ont \$5,184, Raymond Chabot Martin Pare & Associates Montreal Que \$68,418, Rose Gale & Co North Vancouver BC \$10,038, Samson Belair and Associates Montreal Que \$35,062, Sharon Professional Services Ottawa Ont \$2,397, Sharon Electronics Limited Ottawa Ont \$6,800, J W Simpson Dartmouth NS \$4,410, Software Brokers Limited Oakville Ont \$11,000, Software Sciences Ottawa Ont \$13,800, Systems Approach Limited Ottawa Ont \$13,477, Thorne Riddell & Company Ottawa Ont \$40,833, Touche Ross and Company Ottawa Ont \$39,295, Waymark Reid and Company Vancouver BC \$34,424, F D Williams Ottawa Ont \$2,878, R B Williams Ottawa Ont \$6,400, Winspear Higgins Stevens and Company Ottawa Ont \$14,126, E Zegarac Winnipeg Man \$9,941.

Clerical Stenographic and Related Duties \$493,823—Action Personnel of Ottawa Ottawa Ont \$7,576, Barbara's Office Personnel Ottawa Ont \$14,807, F Behan Ottawa Ont \$11,132, Business Aid Ottawa Ont \$11,833, Commerce Aide Montreal Que \$6,061, Dunhill Personnel Edmonton Limited Edmonton Alta \$4,324, Government of Canada—Supply and Services Bureau of Management Consulting Ottawa Ont \$7,500, Harrington Personnel Ottawa Ont \$10,402, O Kaya Ottawa Ont \$2,885, Kelly Girl Service Toronto Ont \$3,902, MacDonald & Brissos Ottawa Ont \$5,383, Manpower Temporary Services Ottawa Ont \$2,781, Miss Stacy Ottawa Ont \$2,945, D A McQuillan Ottawa Ont \$2,068, Office Assistance Limited Edmonton Alta \$5,514, Office Overload Ottawa Ont \$107,776, Personnel Pool Ottawa Ont \$190,632, Pira Inc Ottawa Ont \$3,937, 500 Selection Service Ottawa Ont \$22,891, G Smith Kanata Ont \$2,786, Technical Overload Ottawa Ont \$19,048, Transcog Limited Ottawa Ont \$8,843, Victor Temporaries Cambridge Ont \$36,761.

SUPPLY AND SERVICES—*Concluded*

Language Training \$90,891—The Gerard Caron School of Languages Hull Que \$14,304, Government of Canada—Supply and Services: Bilingualism Program Ottawa Ont \$14,786 and Data Processing Branch Ottawa Ont \$60,834.

Travel—Professional Contracts \$49,976—K Bellis Ottawa Ont \$6,006, M P Boudriau and Associates Ottawa Ont \$5,323, Guy Fournier and Associates Westmount Que \$5,328, G Hollingsworth Ottawa Ont \$3,019, T Marmaros Montreal Que \$2,019, Pira Inc Ottawa Ont \$4,025, Transcalog Limited Ottawa Ont \$2,613.

Computer Key punch Services \$425,697—Automation Center Ottawa Ont \$107,906, Canadian Corps of Commissionaires Ottawa Ont \$5,500, Computel Systems Limited Ottawa Ont \$27,993, Data Encoding Limited Ottawa Ont \$2,193, Data Key Systems Limited Ottawa Ont \$5,530, Dominion Computer Support Ottawa Ont \$9,397, Government of Canada—Supply and Services: Government of Canada Accounting Ottawa Ont \$9,542 and Payment Branch Ottawa Ont \$3,465, Office Overload Ottawa Ont \$46,351, Ottawa Key punch Services Ottawa Ont \$123,354, Perforation Informatique Capitale Inc Montreal Que \$5,976, Personnel Pool Ottawa Ont \$24,214, Systems Dimensions Limited Ottawa Ont \$5,996, Victor Temporaires Cambridge Ont \$45,746.

Computer Data Processing Services \$283,202—Alphatext Limited Ottawa Ont \$23,162, Atlantic Software Inc Philadelphia Pa USA \$18,254, Canadian General Electric Toronto Ont \$16,295, Computer Systems Limited Ottawa Ont \$12,200, Computer Sciences Canada Montreal Que \$63,304, Government of Canada—Statistics Canada Ottawa Ont \$3,732 and Supply and Services: Bureau of Management Consulting Ottawa Ont \$2,769; Canada Pension Plan Ottawa Ont \$2,359; Government of Canada Accounting Ottawa Ont \$3,304; and Supply Operations Ottawa Ont \$22,555, Management Science America Montreal Que \$39,140, Systems Dimensions Limited Ottawa Ont \$68,642.

Computer Programs and Systems \$375,364—Bailey and Rose Toronto Ont \$41,250, Datacap Limited Ottawa Ont \$31,403, Digital Methods Limited Ottawa Ont \$10,618, Ducros Meilleur Roy Ottawa Ont \$40,095, Federal Systems of Canada Ottawa Ont \$105,283, Government of Canada—Supply and Services: Data Processing Branch Ottawa Ont \$51,115 and Printing Operations Ottawa Ont \$5,494, Group Fine Consulting Ottawa Ont \$2,475, Honeywell Limited Ottawa Ont \$3,000, I B M Canada Limited Ottawa Ont \$73,309, S Leech Ottawa Ont \$6,389, Mobius Software Limited Ottawa Ont \$4,453, Quasar Systems Limited Ottawa Ont \$5,355, I P Sharpe and Associates Limited Toronto Ont \$21,774, Sand & Software of North America Reston Va USA \$3,123, Systemhouse Limited Ottawa Ont \$2,200, Systems Approach Limited Ottawa Ont \$38,388, M Vandernoot Ottawa Ont \$12,200, Versaterm Systems Limited Ottawa Ont \$4,000.

Photographic Services \$26,451—Government of Canada—Public Archives Ottawa Ont \$7,868, Proulx Brothers Ottawa Ont \$12,797.

Fees—Tuition—Inter-Departmental \$5,375—L Plunkett and Associates Ottawa Ont \$2,500.

Consulting Fees—Inter-Departmental \$293,140—Government of Canada—Supply and Services: Audit Services Bureau Ottawa Ont \$88,650; Bureau of Management Consulting Ottawa Ont \$73,585 and Government of Canada Accounting Ottawa Ont \$129,330.

Fees—Tuition—Inter-Departmental \$88,420—Government of Canada—Public Service Commission Ottawa Ont \$83,600.

Fees—Other—Inter-Departmental \$2,888—Government of Canada—Public Service Commission Ottawa Ont \$2,283.

Consulting Fees—Inter-Departmental \$12,014—Government of Canada—Supply and Services: Bureau of Management Consulting Ottawa Ont \$3,276 and Supply Operations Ottawa Ont \$7,563.

Outside Government Fees—Other \$211,963—A M R International New York City NY USA \$15,156, Berlitz School of Languages Ottawa Ont \$10,893, The Gerard Caron School of Languages Hull Que \$32,342, Control Data Institute Toronto Ont \$3,790, Government of Canada—Public Service Commission Ottawa Ont \$57,875, Helmsman Management Associates Toronto Ont \$4,000, Honeywell Information Systems Willowdale Ont \$14,174, I B M Canada Limited Toronto Ont \$6,297, Professional Development Institute Ottawa Ont \$6,835, S M A P D Week Ottawa Ont \$2,800, Society of Management Consultants Hamilton Ont \$5,150, Waterloo Management Don Mills Ont \$2,495.

Outside Government—Associated Costs \$49,497—A M R International New York City NY USA \$3,198, Government of Canada—Public Service Commission Ottawa Ont \$3,655, Institute of Chartered Accountants Toronto Ont \$7,747, Queen's University Kingston Ont \$19,286, S M A P D Weeks Ottawa Ont \$2,400, Society of Management Consultants Hamilton Ont \$3,122.

Outside Government—Consulting Fees \$62,548—E A C Amy and Sons Limited Ottawa Ont \$6,462, Data Logic Canada Limited Ottawa Ont \$3,000, Econosult Incorporated Montreal Que \$9,684, Aina Ferris Almonte Ont \$4,000, Government of Canada—Supply and Services: Government of Canada Accounting Ottawa Ont \$38,151.

Special Programs \$43,386—The Gerard Caron School of Languages Hull Que \$30,125, Education des Adultes Matane Que \$13,260.

Outside Government—Fees—Tuition—University \$39,492—Honeywell Limited Ottawa Ont \$2,950, University of Western Ontario London Ont \$2,800.

Protection Services—Commissionaires \$366,524—Canadian Corps of Commissionaires Ottawa Ont \$366,286.

Storage and Warehousing \$27,266—Government of Canada—Supply and Services: Supply Operations Ottawa Ont \$11,422 and Supply Revolving Fund Ottawa Ont \$11,422.

Other Services—Miscellaneous \$9,153—Dominion Electric Protection Ottawa Ont \$2,721, Government of Canada—Supply and Services: Audit Services Bureau Ottawa Ont \$2,933.

Professional and Special Service Fees paid to Supply Revolving Fund \$379,379—Cabana Seguin Inc Montreal Que \$11,078, Canadian Corps of Commissionaires Ottawa Ont \$30,281, Government of Canada—National Defence Ottawa Ont \$3,074 and Supply and Services: Administration Management Ottawa Ont \$2,535; Administration Operations Ottawa Ont \$52,775; Audit Services Bureau Ottawa Ont \$7,612; Compensation Services Ottawa Ont \$3,890; Data Processing Branch Ottawa Ont \$19,006; Government of Canada Accounting Ottawa Ont \$6,347; Printing Operations Ottawa Ont \$53,397; Supply Operations Ottawa Ont \$82,080 and Supply Revolving Fund Ottawa Ont \$102,415.

Other Types of Services \$13,784.

TRANSPORT

DEPARTMENTAL ADMINISTRATION PROGRAM

Computer and Data Processing Services \$2,965,313—Accurate Data Services Limited Edmonton Alta \$8,292, A D G A Limited Ottawa Ont \$96,152, A-1 Data Services Ltd Ottawa Ont \$21,840, Alphatext Limited Ottawa Ont \$38,475, Arthur Andersen & Co Montreal Que \$23,000, Bailey and Rose Ltd Ottawa Ont \$28,454, Barbara's Office Personnel Ottawa Ont \$10,254, Bell-Northern Research Ottawa Ont \$3,325, The Canada Systems Group Limited Mississauga Ont \$14,514, Cambridge Systems Group Cupertino Calif USA \$9,999, Computel Systems Limited Ottawa Ont \$32,457, Computer Engineering Services Ltd Ottawa Ont \$4,228, Computer Sciences Canada Ltd Ottawa Ont \$11,873, Comshare Limited Rexdale Ont \$32,987, Comstat Consulting Services Ltd Ottawa Ont \$141,048, Cybershare Limited Winnipeg Man \$12,508, Datacap Ltd Ottawa Ont \$10,513, Data Crown Ltd Ottawa Ont \$3,191, Data Encoding Limited Ottawa Ont \$33,479, Data Logic Canada Ottawa Ont \$64,885, The De Havilland Aircraft of Canada Ltd Downsview Ont \$9,875, Digital Methods Ltd Ottawa Ont \$57,024, Dominion Computer Support Services Ltd Ottawa Ont \$22,851, Federal Systems of Canada Ottawa Ont \$41,118, Government of Canada—Energy, Mines and Resources Ottawa Ont \$3,578 and Transport Ottawa Ont \$1,328,549, Government of Ontario Downsview Ont \$4,989, Harrington Personnel Ottawa Ont \$2,536, Key-Tech Data Centers Ltd Toronto Ont \$5,274, Marine Management Systems Inc Samford Conn USA \$2,220, Maritime Computers Limited Halifax NS \$29,014, Mobius Software Ltd Ottawa Ont \$107,099, Morino Associates Ltd Arlington Va USA \$9,879, Multiple Access Computer Group Don Mills Ont \$8,185, Newfoundland & Labrador Computer Services Limited St John's Nfld \$2,092, Office Overload Ottawa Ont \$5,889, Ottawa Key Punch Services Ltd Ottawa Ont \$14,466, Quantum Information Resources Ltd Montreal Que \$18,628, Quasar Systems Ltd Montreal Que \$64,541, S D L Ottawa Ont \$106,388, Services Techniques Informatique (STI) Inc Montreal Que \$51,951, I P Sharp Associates Limited Toronto Ont \$3,997, S M A Media Inc Montreal Que \$60,091, S & S Software Limited Ottawa Ont \$50,336, Systems and Software Consultants Ottawa Ont \$4,030, Systems Approach Ltd Ottawa Ont \$57,145, Tetrad Computer Applications Limited Vancouver B C \$30,584, University of Carleton Ottawa Ont \$4,810 and McGill Montreal Que \$24,927, Anita Wong Ithaca NY USA \$2,919.

Health And Welfare Services \$335.

Hospitality \$17,261—Chateau Laurier Ottawa Ont \$2,538.

Management Consulting Services and Contract Research \$266,955—Alberry Pullerits Dickson & Associates Ltd Don Mills Ont \$76,015, Built Environment Co-Ordinators Ltd Toronto Ont \$94,050, Government of Canada—Supply and Services Hull Que \$16,813 and Transport Ottawa Ont \$71,924, Sabina Associates Ottawa Ont \$5,000.

Membership Fees \$29,808—The Conference Board in Canada Ottawa Ont \$3,000, COSTPRO Montreal Que \$2,000, Informatica Limited Ottawa Ont \$20,000.

Protection Services \$389,887—Canadian Corps of Commissionaires Ottawa Ont \$253,890, National Protective Services Ottawa Ont \$135,997.

Reproducing and Printing Services \$36,411—Government of Canada—Public Archives Ottawa Ont \$7,365 and Supply and Services Hull Que \$26,349, Offline Support Inc Toronto Ont \$9,801, Typographic Compopolus Montreal Que \$4,245.

Stenographic Services \$644,401—Acceleration Personnel Montreal Que \$13,197, Action Personnel of Ottawa/Hull Ltd Ottawa Ont \$13,968, Barbara's Office Personnel Ottawa Ont \$7,305, H V Chapman & Associates Limited Toronto Ont \$20,145, Christina

Personnel Ottawa Ont \$5,729, DOT Personnel Services Montreal Que \$64,791, Harrington Personnel Ottawa Ont \$4,214, Kelly Girl Service of Canada Ltd Toronto Ont \$37,927, Office Overload Limited Ottawa Ont \$42,133, Ottawa-Hull Bilingual Personnel Ottawa Ont \$3,997, Personnel Pool Ottawa Ont \$300,121, Ronalds Grew & Associates Ltd Montreal Que \$14,980, Sanrob of Canada Ltd Cornwall Ont \$4,006, The 500 Selection Service (Ottawa) Limited Ottawa Ont \$77,455, Service de Personnel Metropolitain Montreal Que \$19,759, Technical Overload Ottawa Ont \$6,749.

Technical Personnel Services \$8,039,795—Acres Consulting Services Limited Niagara Falls Ont \$15,783, Acceleration Personnel Montreal Que \$8,090, ADI Limited Fredericton NB \$55,376, A D G A Limited Ottawa Ont \$3,850, Alberry Pullerits Dickson & Associates Ltd Don Mills Ont \$141,876, Alcan Shipping Services Ltd Montreal Que \$79,179, AMI Industries Inc Colorado Springs Colo USA \$8,254, E A C Amy & Sons Ltd Ottawa Ont \$3,950, Analytic Systems Ware Ltd Vancouver BC \$19,389, Arctic Canada Limited Montreal Que \$136,183, Arctic Systems Ltd Ottawa Ont \$176,180, Aviation Planning Associates Montreal Que \$18,314, James E Balfour Montreal Que \$7,362, Bal Bezezowsky Associates Ste Anne de Bellevue Que \$23,372, Donald Bennie Ottawa Ont \$7,500, F G Bercha and Associates Calgary Alta \$2,200, B C Research Vancouver BC \$125,692, Bombardier Limitee Valcourt Que \$18,072, Robert Bonnar Ottawa Ont \$9,000, Dr Sanford F Borins Evanston Ill USA \$5,089, Bowdens Information Services Inc Toronto Ont \$2,772, Dr Mary C Brown Ottawa Ont \$2,000, British Columbia Railway Vancouver BC \$203,855, Bruce Mallen & Associates Inc Montreal Que \$26,733, Built Environment Co-Ordinators Ltd Toronto Ont \$4,785, Canadair Limited Montreal Que \$34,218, Canadian Institute of Guided Ground Transport Kingston Ont \$217,353, Canadian National Railway Montreal Que \$173,225, Canadian Pacific Consulting Services Ltd Montreal Que \$105,670, Canadian Pacific Limited Montreal Que \$347,071, Canadian Resourcecon Limited Vancouver BC \$48,035, Canalog Logistics Limited Montreal Que \$145,368, Dr Donald Carter Quebec Que \$3,780, Centre de Recherches Technologiques Montreal Que \$7,596, H V Chapman & Associates Limited Toronto Ont \$10,069, Arkadij Chumak Ottawa Ont \$15,375, Computer Services Ltd Ottawa Ont \$3,529, Computer Engineering Services Ltd Ottawa Ont \$23,849, Computing Devices Co Ottawa Ont \$43,008, Containerization Services Willowdale Ont \$11,747, Contemporary Research Center Toronto Ont \$2,445, C Core St John's Nfld \$7,500, Raoul Côté Aylmer Que \$2,000, Richard J Cunningham Aylmer Que \$9,200, David A Cuthbertson Ottawa Ont \$37,500, Data Metrics Limited Calgary Alta \$12,402, H S Damp Willowdale Ont \$6,000, Davis Eryou & Associates Ltd Ottawa Ont \$74,263, The De Havilland Aircraft of Canada Limited Downsview Ont \$157,004, De Leuw Gather Ottawa Ont \$9,420, Development Planning Associates Ltd Halifax NS \$3,103, Dilworth Secord Meagher and Associates Toronto Ont \$2,884, Allan Doherty Ottawa Ont \$2,580, Dominik Thompson Laframboise Mallette Cornwall Ont \$3,216, Dominion Marine Association Ottawa Ont \$85,536, D O T Personnel Services Montreal Que \$21,372, Pierre Dubois & Associates Inc Montreal Que \$44,800, The Economist Intelligency Unit London England \$17,100, Econsult Inc Montreal Que \$7,820, H G Engineering Don Mills Ont \$36,969, F D Galiana St Lambert Que \$4,792, German & Milne Montreal Que \$514,003, Terry K Gillies Montreal Que \$10,873, Glenayre Electronics Ltd Vancouver BC \$166,161, Goodwood Data Systems Ltd Carleton Place Ont \$14,974, Government of Canada—Energy Mines & Resources Ottawa Ont \$59,000, Fisheries and Environment Hull Que \$283,393, National Health and Welfare Ottawa Ont \$7,170, National Research Council Ottawa Ont \$128,027, Public Works Ottawa Ont \$19,234, Statistics Canada Ottawa Ont \$507,753, Supply and Services Hull Que \$80,388, Transport Ottawa Ont \$354,967 and Treasury Board Ottawa Ont \$77,314, Gowing & Henderson Ottawa Ont \$13,788, Jean Granger Inc Laval Que \$2,250, Wallace J Henry Associates Ltd Toronto Ont \$16,478, C R S Haslam Consulting Ltd Montreal Que \$5,000, Hewlett Packard

TRANSPORT—Continued

Canada Mississauga Ont \$45,806, Hickling Johnston Limited Toronto Ont \$25,928, R K House & Associates Ltd Mississauga Ont \$65,150, C D Howe Research Institute Montreal Que \$26,886, I B I Group Toronto Ont \$78,958, Innovative Adventures Ltd Calgary Alta \$7,074, Ino ATTAS Engineering Montreal Que \$2,480, Dr Nasir Islam Ottawa Ont \$2,000, Intel Consultants Limited Ottawa Ont \$5,800, Intercan Logistical Services Ltd Montreal Que \$12,821, Jacques Guillon Designer Montreal Que \$124,180, Kelly Girl Service of Canada Ltd Toronto Ont \$2,293, Kepner Tregoe Associates Ltd Montreal Que \$4,520, V H Kirplani Ltd Montreal Que \$8,000, Klaus Neinkamper Ltd Scarborough Ont \$5,060, John E Kliens Ile des Sœurs Que \$42,897, John W Langford Downsview Ont \$2,325, Murielle Lavigne Hull Que \$2,995, N D Lea & Associates Ltd Ottawa Ont \$127,652, Lenasco Ltee St Bruno Que \$4,287, Libraid Limited Ottawa Ont \$168,553, Roy H Loken Ottawa Ont \$3,150, M J Henry Malat Agincourt Ont \$15,769, Maughan Railway Consulting Services Inc Montreal Que \$7,263, McNicol Stevenson Limited Scarborough Ont \$2,297, James McRae Guelph Ont \$9,898, Mechanical Design Associates Ltd Montreal Que \$68,620, Mediabec Inc Montreal Que \$11,910, Media Tapes & Transcripts Ottawa Ont \$7,743, Minibus Forest Inc Montreal Que \$4,317, M L W Industries Limited Montreal Que \$4,995, M P B Technologies Incorporated Ste Anne de Bellevue Que \$12,170, M P S Associates Winnipeg Man \$17,080, Murray Vandernoot & Associates Ottawa Ont \$27,942, Naparco Engineering Montreal Que \$2,768, Nepean Development Consultant Ottawa Ont \$5,000, Dr Robert V V Nicholls Montreal Que \$11,480, Donald C Nicol Ottawa Ont \$22,127, Beverlee L Nicols Montreal Que \$15,410, Norcor Engineering & Research Limited Yellowknife NWT \$229,027, Nutran Engineering Ltd Mississauga Ont \$2,000, F Darcy O'Connell Montreal Que \$3,600, Office Overload Ottawa Ont \$27,581, 358209 Ontario Ltd Ottawa Ont \$5,000, Ontario Research Foundation Mississauga Ont \$4,000, A H Patton Montreal Que \$5,000, Peat Marwick & Partner Montreal Que \$28,029, Ralph L Peppy Ottawa Ont \$4,680, Personnel Pool Ottawa Ont \$96,716, L J Personnel Consultants Ltd Ottawa Ont \$3,300, Physical Distribution Advisory Service Moncton NB \$8,754, Porteous Systems Services Limited Montreal Que \$12,359, Pratt & Whitney Aircraft of Canada Longueuil Que \$124,594, Publicite Services Ltee Montreal Que \$46,405, Edward James Reed Woodlawn Ont \$12,800, Roads & Transportation Association of Canada Ottawa Ont \$2,000, Ronalds Grew & Associates Ltd Montreal Que \$22,721, Royal Bank of Canada Ottawa Ont \$5,000, Roy Marine Leasing Ltd Montreal Que \$2,000, Dr Karl M Ruppenthal Vancouver BC \$3,350, Saskatchewan Research Council Saskatoon Sask \$46,160, The 500 Selection Services Ottawa Ont \$42,762, Services de Controle des Nouvelles de Radio-TV Dorval Que \$5,396, Services Techniques Informatiques Montreal Que \$3,675, I P Sharp Associates Ltd Toronto Ont \$6,737, S Silverman Kanata Ont \$16,250, H A Simmons (International) Ltd Vancouver BC \$3,501, Sores Inc Montreal Que \$10,000, Spar Aerospace Products Toronto Ont \$50,840, Stanford Research Institute Menlo Park Calif USA \$6,360, R F Stapells & Associates Ltd St Laurent Que \$15,846, Stevenson & Kellog Ltd Toronto Ont \$31,884, Neil F Stewart Town of Mount Royal Que \$2,306, Survair Ltd Ottawa Ont \$8,238, Swan Wooster Engineering Co Ltd Vancouver BC \$10,646, James Taggart Ottawa Ont \$10,861, Technical Overload Ottawa Ont \$4,603, T E S Limited Ottawa Ont \$8,000, D V Thomas Ottawa Ont \$2,450, Tillo E Kuhn & Associates Ltd Willowdale Ont \$12,500, Towers Perrin Foster & Crosby Toronto Ont \$5,000, Treasurer of Ontario Toronto Ont \$8,000, Trantech Enterprises Ottawa Ont \$5,000, Union Carbide Canada Limited Toronto Ont \$14,200, University of: British Columbia Vancouver BC \$2,000; Carleton Ottawa Ont \$244,361; Calgary Calgary Alta \$21,553; McGill Montreal Que \$13,672; Queen's Kingston Ont \$9,151; Saskatchewan Saskatoon Sask \$151,309 and Toronto Toronto Ont \$148,485, Urban Transportation Development Corporation Ltd Toronto Ont \$99,964, S M Uzumeri Islington Ont \$2,250, Georges A Veres Vancouver BC \$30,000, Victor Temporaries Cambridge Ont \$10,467, Varioflex Corporation Washington DC USA \$2,291, J

D Wahn Winnipeg Man \$2,250, R S Wallace & Associates Ltd Manotick Ont \$2,475, Sterling G Warner Ottawa Ont \$16,200, Waterloo Management Education Center Waterloo Ont \$10,800, Westerbund-Emond Limited Toronto Ont \$4,974, Frank R Wilson Fredericton NB \$6,505.

Training and Educational Services \$165,672—The American Institute for Professional Education Madison NH USA \$4,375, Government of Canada—External Affairs Ottawa Ont \$2,056; Public Service Commission Ottawa Ont \$98,401 and Transport Ottawa Ont \$29,563.

Training and Education Services—Recoveries \$193,080 (credit)

Other Professional and Special Services \$862,974—Government of Canada—Public Works Ottawa Ont \$156,131; Supply and Services Ottawa Ont \$418,880 and Transport Ottawa Ont \$59,132, V S Services Ltd Toronto Ont \$223,456.

Other Professional and Special Services—Recoveries \$271,736 (credit)—Government of Canada—Transport Training Institute Ottawa Ont Recovery of food services.

MARINE TRANSPORTATION PROGRAM

Accounting Services \$38,947—Cape Breton Development Corporation Sydney NS \$24,060, Government of Canada—Supply and Services Ottawa Ont \$12,988.

Aerial & Special Surveys \$8,706,207—Government of Canada—Fisheries and Environment Ottawa Ont \$8,700,000 and Public Works Vancouver BC \$2,868.

Buoy Service by Contract \$268,899—C A Anderson Castlegar BC \$2,063, Canadian Underwater Service Reg'd Ville de Pierreford Que \$9,155, National Harbours Board Churchill Man \$21,095, Aldoria Lanteigne Caraqueu NB \$2,280, Robert Louks Temagami Ont \$2,400, Antoneu Mallet Shippegan NB \$5,263, Marine Enterprises Dalhousie NB \$7,005, Edgar McLean Bathurst NB \$5,894, Moosonee Transportation Ltd Montreal Que \$2,475, Alfred Neault Ville de Laval Que \$27,800, Paul Nevers Lower Jemseg NB \$4,185, William J C Roberts Baddeck NS \$4,775, Sani-Mobile Quebec Que \$7,346, Alvin Scott Douglstown NB \$18,755, E Archie Smith Port Medway NS \$3,738, Upper Ottawa Improvement Co Ottawa Ont \$4,025, Preston Wilcox Seal Cove NB \$8,200, Theodore Williston Hardwicke NB \$3,610.

Cleaning Services \$176,754—Building Services Fredericton NB \$2,844, Alan Dalziel Clyde River PEI \$2,565, Lloyd E Hadley Mulgrave NS \$11,856, Jet Janitor Services Ltd Stephenville Nfld \$108,830, J & T Carpets Sydney Mines NS \$2,280, Larry Janitorial Service Victoria BC \$1,020, Modern Building Cleaning Fredericton NB \$11,478, PEI's Mr Clean Charlottetown PEI \$3,100, Quality Maintenance Service Parry Sound Ont \$3,090, Ray Sagle Parry Sound Ont \$3,939, Superior Building Maintenance Prince Rupert BC \$5,820, Territorial Building Maintenance Hay River NWT \$4,430, Western Janitorial Service Victoria BC \$6,630.

Consulting Services \$449,108—Adga Ltd Ottawa Ont \$2,593, Canadian British Consult Ltd Halifax NS \$16,282, C D Howe Central Ltd Thunder Bay Ont \$15,344, Consultant Electric Protection Montreal Que \$5,803, Cooper Tanner & Associates Vancouver BC \$27,656, Corporation of the Town of Parry Sound Parry Sound Ont \$7,076, David Bensted and Associates Vancouver BC \$3,908, E K Jerrett Associates St John's Nfld \$3,636, Geomarine Associates Ltd Halifax NS \$15,681, Geotechnical Associates St John's Nfld \$6,319, Government of Canada—Public Works Vancouver BC \$265,442, Imagineering Ltd Don Mills Ont \$5,000, National Boring

TRANSPORT—Continued

& Sounding Ltd Montreal Que \$2,280, Sharon Professional Services Ottawa Ont \$4,150, S P Slinn and Co North Vancouver BC \$3,835, St Lawrence Seaway Authority Cornwall Ont \$46,290, Wasteneys Associated Consultants Ltd Ottawa Ont \$3,880, Willis Cunliff Tait and Co Victoria BC \$7,500.

Data Processing Services \$514,565—Government of Canada—Transport Ottawa Ont \$440,379, I P Sharp Associates Ltd Toronto Ont \$29,175, Maritime Computers Halifax NS \$3,822, Service de Genie Alcon Montreal Que \$10,733, Societe d'Ingen Shawinigan Ltee Shawinigan Que \$19,131.

Dockage Stevedoring and Pilotage \$187,631—Atlantic Pilotage Authority Halifax NS \$3,899, Colley Motorships Ltd Montreal Que \$27,355, Eastern Canada Towing Halifax NS \$11,339, Gulf of Georgia Towing Co Ltd Vancouver BC \$95,188, Imperial Oil Ltd Edmonton Alta \$13,403, Laurentian Pilotage Authority Montreal Que \$3,396, Les Remorqueurs du Quebec Quebec Que \$6,168, Pacific Pilotage Authority Vancouver BC \$7,495, Wolfe Stevedores (1968) Ltd Montreal Que \$5,285.

Food Servicing by Contract \$12,635—Government of Canada—Transport Winnipeg Man \$11,292.

Garbage Removal by Contract \$49,935—B F I Waste Systems Ltd Victoria BC \$3,465, Dominion Refuse Collectors Saint John NB \$3,299, J E Axworthy Trucking East Bay NS \$2,100, Sani-Mobile Inc Quebec Que \$4,036, Service Sanitaires Champlain Quebec Que \$11,576.

Health and Welfare Services \$69,294—Government of Canada—National Health & Welfare Ottawa Ont \$62,590.

Helicopter Service Operation and Maintenance by Air Services \$5,989,536.

Inspection Fees (Vessels) \$381,689—Air Sea Equipment Halifax NS \$4,761, American Bureau of Shipping New York City NY USA \$2,100, Jean-Guy Blais McMasterville Que \$8,211, Cooper Tanner & Associates Vancouver BC \$19,194, G A Bourque Enrg St David Que \$5,734, Government of Canada—Communications Ottawa Ont \$278,000, Lloyds Register of Shipping Halifax NS \$10,971, Quebec Que \$23,145 and Vancouver BC \$9,790.

Laundry Towel, Dry Cleaning and Related Services \$166,072—Bag-nells Laundry Truro NS \$19,839, Buanderie Economie Trois Rivières Que \$4,717, Buanderie Levis Levis Que \$13,806, Buanderie Service Toilette Richelieu Inc Sorel Que \$3,665, Carleton Cleaners Carleton Place Ont \$2,732, Commercial Towel & Linen Supply Co Ltd Victoria BC \$7,862, Economy Steam Laundry Ltd Victoria BC \$7,342, Glovers Re-Text Cleaners Glace Bay NS \$10,987, Mews Dry Cleaners (1966) Ltd St John's Nfld \$2,335, New System Laundry Saint John NB \$6,578, Patton Cleaners Kingston Ont \$2,139, Snow White Laundry Sault Ste Marie Ont \$3,140, Sterns Ltd Charlottetown PEI \$7,250, Waggs Laundry & Dry Cleaners Co Ltd Orillia Ont \$2,876.

Legal Services \$77,843—Ahern Nuss & Drymer Montreal Que \$18,166, Michel Bouchard Quebec Que \$4,841, Armand Carriere Baie Comeau Que \$2,831, A W Carter St John's Nfld \$5,800, Lester L Clements Liverpool NS \$2,436, Government of Canada—Justice Ottawa Ont \$5,195, P Derek Lewis St John's Nfld \$8,757, Hubert McKenna Saint John NB \$2,076, Guy Pettigrew Sept Iles Que \$2,497.

Light Servicing by Contract \$187,933—Tony Croucher Beaumont Nfld \$2,300, Edward A Davis Wesleyville Nfld \$3,550, Clarence Fleming Winnipegosis Man \$2,200, M^{me} Euclide Gallant Quebec Que \$2,003, J D Gamble Port Dover Ont \$4,000, Bernard J Hynes Port au Port Nfld \$2,350, A J Kacan Balmertown Ont \$5,888,

Kootenay Lake Towing Ltd Nelson BC \$4,740, Eric Lilly Lewis-Porte Nfld \$2,000, Lloyd's Tug & Barge Service Port Frances Ont \$10,876, Antoneu Mallet Shippegan NB \$3,305, Chris Mast Moosonee Ont \$2,600, Anthony Power Burin Bay Arm Nfld \$2,605, Fred Rayner Southampton Ont \$2,180, Alvin J Scott Douglastown NB \$3,450, Albert J Sheppard Stag Harbour Nfld \$2,240, Bertram Strickland Hermitage Nfld \$3,420, G P Squires Little Current Ont \$2,420, Starratt Transportation Ltd Hudson Ont \$4,836, Upper Ottawa Improvement Co Ottawa Ont \$2,250, Richard W Wellman Quebec Que \$2,003.

Management Consultants and Contract Research \$816,260—Leslie A Aitkenhead Ottawa Ont \$3,375, E A C Army & Sons Ltd Ottawa Ont \$4,620, Thomas Appleton Ottawa Ont \$4,625, Arctic Canada Ltd Kanata Ont \$16,600, Jack N Bathurst Bedford NS \$4,740, Jean C Bourguignon Dorval Que \$7,200, Jackson J Brooks Cornwall Ont \$22,026, Eileen Cameron Ottawa Ont \$2,250, Case Existological Laboratories Ltd Victoria BC \$35,000, Chalin Smiley Consulting Services Ottawa Ont \$13,100, Wade D Cook Don Mills Ont \$4,100, Dalhousie University Halifax NS \$13,030, M F Doyle & Associates Ottawa Ont \$15,402, Economix International Ottawa Ont \$3,300, Eiko Emori Ottawa Ont \$3,500, Government of Canada—National Harbours Board Ottawa Ont \$11,495, Public Works Ottawa Ont \$11,924, Sault Ste Marie Que \$2,909 and Willowdale Ont \$9,977 and Supply and Services Ottawa Ont \$133,249, T D Heaver Enterprises Ltd Vancouver BC \$15,520, G Hebert Hull Que \$11,543, Sue Hill Ottawa Ont \$9,405, I B I Group Toronto Ont \$5,514, LaSalle Hydraulic Laboratory LaSalle Que \$175,816, John J Mahoney Ottawa Ont \$55,760, Operational Dynamics Ste Marthe Que \$5,161, Paquet Boucher & Associes Quebec Que \$6,997, P S Ross & Partners Ottawa Ont \$32,680, Clifford Sly Manotick Ont \$9,000, The Toronto Harbour Commissioners Toronto Ont \$9,975, Frank M Weston Halifax NS \$6,153, Windsor Harbour Commission Windsor Ont \$17,500, Roy Woodbridge Ottawa Ont \$19,691.

Motion Picture Production and Distribution \$24,293—Canfilm Screen Services Ltd Vancouver BC \$5,475, Pace Ottawa Ont \$7,468.

Other Types of Services \$9,101.

Photography Service \$23,212—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$4,613, Photosur Inc Montreal Que \$4,133.

Protection Services \$985,500—Canadian Corps of Commissioners Halifax NS \$169,224, Kingston Ont \$106,426, Montreal Que \$171,540, Quebec Que \$121,023, Saint John NB \$152,388, St John's Nfld \$62,083, Thunder Bay Ont \$17,700, Vancouver BC \$13,373, Victoria BC \$138,377 and Windsor Ont \$23,141, Lakehead Harbour Commission Thunder Bay Ont \$8,400.

Sampling and Analysis \$25,773—Government of Canada—Public Works Anse-au-Foulon Que \$18,786.

Snow Removal by Contract \$84,521—Department of Transportation St John's Nfld \$6,283, Joe Dohey St John's Nfld \$4,950, Jean Fournier Quebec Que \$3,750, Germain Esso Service Cornwall Ont \$5,698, Vilmont Lessard Quebec Que \$2,681, Lloyds Construction Lower Esminac NB \$13,966, Northern Equipment Ltd St John's Nfld \$3,012, Rene Proulx Quebec Que \$12,737, Service Gulf Ringuette Quebec Que \$3,118, Southern Construction St John's Nfld \$9,640, J R Synnott Quebec Que \$2,490.

Storage and Warehousing \$10,072—Government of Canada—Supply and Services Ottawa Ont \$9,153.

Supply Fees DSS Service \$2,365,361—Government of Canada—Supply and Services Ottawa Ont \$2,365,361.

TRANSPORT—Continued

Technical Personnel Services \$2,692,879—Adga Ltd Ottawa Ont \$33,287, Atlantic Sugar Ltd Toronto Ont \$85,000, Beck's Construction Prescott Ont \$28,843, Kai H Boggild Halifax NS \$5,428, Burness Corlett & Partners Isle of Mann England \$26,874, Arthur R Caldwell Parrsboro NS \$5,619, G E Canadian Quebec Que \$3,486, Canadian Liquid Air Dartmouth NS \$2,311, Cape Breton Development Corporation Sydney NS \$663,734, Chateau Laurier Ottawa Ont \$8,415, Cie Montreal Armature Quebec Que \$2,484, C N Marine Moncton NB \$61,047, Coastal Divers Dartmouth NS \$4,648, Computing Devices Company Ottawa Ont \$2,466, Crawford Metal Corp Ltd Burlington Ont \$2,234, Derko Quebec Que \$69,782, Evans Yeatman & Endal (Associates) Ltd Halifax NS \$3,150, Fenco Toronto Ont \$3,484, German & Milne Montreal Que \$2,217, Government of Canada—Fisheries and Environment Ottawa Ont \$23,212 and West Vancouver BC \$601,976, National Harbours Board Ottawa Ont \$42,907, National Research Council of Canada Ottawa Ont \$2,540, Public Service Commission Ottawa Ont \$9,407, Public Works Edmonton Alta \$182,490, Ottawa Ont \$3,190, Quebec Que \$13,462 and Vancouver BC \$2,700, Statistics Canada Ottawa Ont \$4,575, Supply and Services Ottawa Ont \$499,801 and Treasury Board Secretariat Ottawa Ont \$3,307, Gulf Oil Canada Ltd Toronto Ont \$3,330, International Auto & Marine Service Kingston Ont \$3,100, Lloyds Register of Shipping Montreal Que \$2,195, John E Mahoney Ottawa Ont \$7,177, James E McGague Vancouver BC \$2,475, McQueen Marine Amherstburg Ont \$15,377, Mesac Associates Ltd Toronto Ont \$4,580, M F Doyle & Associates Ltd Ottawa Ont \$7,596, 3M Canada Ltd Toronto Ont \$3,549, Nethercut & Company Ltd Toronto Ont \$19,966, Ontario Hydro Toronto Ont \$2,663, R D Penhall Vancouver BC \$3,728, Port of Montreal Montreal Que \$10,597, Rene Proulx Quebec Que \$3,500, Ranta Enterprises Ltd Toronto Ont \$7,373, C H Reed St Catharines Ont \$4,957, Reed Shaw Stenhouse Ltd St John's Nfld \$2,000, Service Audio-Visual Quebec Que \$4,622, Service de l'imprimerie Quebec Que \$3,223, Services Divers Quebec Que \$6,435, Thomas Smith North Vancouver BC \$10,220, St Cecile Painting Ltd Ste Barbe Que \$3,452, St Lawrence Seaway Authority Cornwall Ont \$27,883, Sturo Metal Inc Lauzon Que \$69,327, Douglas Taylor Saint John NB \$2,425, Tecult International Ltd Montreal Que \$30,492, The Engineering Group Toronto Ont \$19,281, The Toronto Harbour Commissioners Toronto Ont \$10,500, Thompson Foss Inc Ottawa Ont \$12,187, Thor Tec Services Toronto Ont \$5,034, Tri County Construction Yarmouth NS \$5,653, Turjo Construction Ltee Ile de la Madeleine Que \$4,302, Westerlund Emond Ltd Toronto Ont \$9,853, Yarrows Victoria BC \$7,942.

Telecommunication Services Operations and Maintenance by Air Services \$15,297,000.

Temporary Help Including Stenographic and Transcribing \$258,766—Acceleration Personnel Montreal Que \$5,693 and Quebec Que \$6,481, Barbara's Office Personnel Ottawa Ont \$10,639, Business Aid Ottawa Ont \$10,751, Christina Personnel Ottawa Ont \$4,838, D O T Personnel Services Halifax NS \$2,323 and Quebec Que \$2,847, Harrington Personnel Ottawa Ont \$19,426, H V Chapman & Associates Ltd Toronto Ont \$7,995, Inter Tec Personnel Services Toronto Ont \$7,277, Kelly Girl Service of Canada Ltd Toronto Ont \$5,802, Mademoiselle 500 Quebec Que \$4,869, Manpower Temporary Services Vancouver BC \$6,491, Danielle Monette Touraine Que \$3,260, Office Overload Halifax NS \$3,635, Ottawa Ont \$67,433, Quebec Que \$2,357, Toronto Ont \$13,574 and Vancouver BC \$9,846, Ottawa Hull Bilingual Personnel Ottawa Ont \$8,893, Personnel Pool Ottawa Ont \$20,921, S O S Personnel Toronto Ont \$5,548, Teppo International Recruitment Toronto Ont \$7,496, Victor Temporary Services Cambridge Ont \$4,212, The 500 Selection Services Ottawa Ont \$6,809.

Training Educational Services \$532,905—Bailey Meter Co Ltd Pointe Claire Que \$7,875, Government of Canada—Energy Mines & Resources Ottawa Ont \$2,884, National Defence Ottawa Ont \$19,055, Public Service Commission Ottawa Ont \$52,639, Quebec

Que \$14,321, St John's Nfld \$4,413 and Sydney NS \$194,440 and Transport Ottawa Ont \$37,308, Quebec Que \$10,520 and Sydney NS \$22,490, Province of British Columbia Victoria BC \$44,209, Rosehill Institute of Human Relations Toronto Ont \$3,289, Sogreah Grenoble France \$18,736.

AIR TRANSPORTATION PROGRAM

Accounting Services \$14,902—Government of Canada—Supply and Services Ottawa Ont \$14,630.

Aerial Surveys \$88,624—Atlantic Air Survey (1963) Ltd Dartmouth NS \$3,110, J D Barnes Ltd Toronto Ont \$19,065, Gendron Lefebvre and Associates Ltd Montreal Que \$2,897, Government of Canada—Public Works Ottawa Ont \$30,452, Roger Morais Quebec Que \$16,209, Resource Mapping Services Ltd Toronto Ont \$13,994, Western Photogrammetry Ltd Toronto Ont \$2,000.

Architectural Services \$213,766—Page and Steele Architects Toronto Ont \$104,667, St Gelais et Tremblay Ste Foy Que \$107,560.

Bonds and Insurance Services \$77,624—Tomenson Saunders Whitehead Associates Ltd Calgary Alta \$77,557.

Building and Cleaning Services \$4,049,388—A & A Service Company Ltd Vancouver BC \$228,021, Ace Window Service Ltd Calgary Alta \$2,268, Air Dale Ltd Sault Ste Marie Ont \$2,063, Allied Aviation Services Company of Newfoundland Ltd Gander Nfld \$159,697, Allied Carpet Upholstery Ltd Halifax NS \$3,264, Allied Maintenance Service Ltd Halifax NS \$303,846, All Kleen Services Ltd Prince Rupert BC \$32,304, Allwood Building Maintenance Clearbrook BC \$10,973, Arctic Improvements Ltd Edmonton Alta \$21,397, Armstrong Maintenance Company Ltd Winnipeg Man \$10,800, Bee Clean Company of Brandon Brandon Man \$6,927, Best Cleaners and Contractors Ltd Vancouver BC \$466,142, Better Building Maintenance Ltd Oromocto NB \$40,874, H R Blommaert Yorkton Sask \$3,757, S Blomquist Winnipeg Man \$3,250, Bob's Janitorial Services Cranbrook BC \$2,600, M Braconnier Winnipeg Man \$2,000, Mrs Guy Brown Winnipeg Man \$2,832, Caldo Ltd Halifax NS \$38,555, Camelot Enterprises Ltd Comox BC \$5,715, Capital City Maintenance Ltd Toronto Ont \$20,311, Lynda Carter Vancouver BC \$6,720, Clean All Janitorial Service Ltd Toronto Ont \$2,550, Clean Rite Building Maintenance Ltd Vancouver BC \$10,498, Conciergerie Le Valet Inc Baie Comeau Que \$25,918, Consolidated Maintenance Services Ltd Toronto Ont \$609,398, Crawford Armour Janitor Services Ltd Toronto Ont \$4,776, Lucien Dallaire Montreal Que \$4,456, Daylite Window Cleaning Ltd Toronto Ont \$26,652, Les Services D'Entretien General Ltee Montreal Que \$12,724, AJC Desjardins Sandspit BC \$6,637, Don's Cleaning Services Ltd Vancouver BC \$20,473, Mary Duncan Fort Chimo NWT \$6,864, Dustbane Enterprises Ltd Winnipeg Man \$7,458, Edward Elliott Toronto Ont \$2,100, Ent Brem Ent Halifax NS \$3,636, Irma Fera Wiarton Ont \$12,000, Roy and Pauline Franson Kamloops BC \$56,089, M and P Geredzuk Williams Lake BC \$8,310, Marie Geurts St Andrews Man \$2,975, Government of Canada—Public Works Ottawa Ont \$44,462, Independent Building Maintenance Ltd Vancouver BC \$12,745, Inland Janitorial Services Ltd Edmonton Alta \$4,750, Interior Janitors Ltd Quesnel BC \$10,787, Norman Jacobs Penticton BC \$25,564, W James Moncton NB \$36,000, Jet Janitor Services Ltd Stephenville Nfld \$316,795, Don J Johanson Winnipeg Man \$16,620, H C Johnson Calgary Alta \$8,416, K Dar Services Ltd Winnipeg Man \$3,600, City of Kelowna BC \$5,297, Kings Northern Interior Cleaning Ltd North Bay Ont \$62,999, Willie Kumarluk Poste de la Baleine Que \$3,326, Guy Ledoux Toronto Ont \$6,425, Lussier Window Cleaning Ltd Montreal Que \$2,250, M D Maintenance Enrg Longueuil Que \$9,857, McNab's Window Cleaning Ltd Halifax NS \$8,166, Modern Building Cleaning Ltd Calgary Alta \$605,487, R L Muise

TRANSPORT—Continued

Yarmouth NS \$19,272, Niagara District Airport Commission Niagara Falls Ont \$2,925, Johnny Nowra Montreal Que \$2,059, H A Perigord Company Ltd Sudbury Ont \$64,585, A Pettigrew Vancouver BC \$4,275, Quality Cleaning Ltd Red Deer Alta \$4,080, Michael F Rebagliati Smithers BC \$23,859, Reliable Window Cleaners Company Ltd Sudbury Ont \$5,434, S & T Cleaning Services Ltd Winnipeg Man \$27,645, Sanibec Corporation Inc Chicoutimi Que \$2,918, Sanico Val d'Or Enrg Val d'Or Que \$36,068, Sani Prop Inc Montreal Que \$44,905, Sanitary Operating Services Ltd Edmonton Alta \$7,010, Santosh Janitorial Service Ltd Vancouver BC \$2,633, Schmid's Janitor Service Ltd Thompson Man \$4,100, Ville de Sherbrooke Que \$22,895, John Skelly Toronto Ont \$2,523, Societe de Developpement Ltee Montreal Que \$3,300, Thomas Spears Halifax NS \$2,215, Superior Floor and Window Cleaners Ltd Edmonton Alta \$21,924, Margaret Toepfer Prince George BC \$4,140, The Tower Company (1961) Ltd Montreal Que \$71,340, Towne Janitorial Services Ltd Toronto Ont \$3,300, V & S Janitorial Service Ltd Toronto Ont \$11,110, Valcourt Maintenance Inc Sept Iles Que \$63,000, A T Welcher Ketch Harbour NS \$5,565, Windsor Maintenance Ltd Montreal Que \$105,042.

Collection Expense Re Civil Aeronautical Fees \$50,383—Civil Aviation Authority Aviation House Edinburgh Scotland \$49,985.

Compliance Testing by Contract \$41,659—Cogemat Inc Montreal Que \$27,345, Laboratoire B Sol Ltee Montreal Que \$7,722, Warnock Hersey Ltd Toronto Ont \$4,315.

Computer and Data Processing Services \$1,808,884—Alphatext Ltd Ottawa \$18,234, The Canada Systems Group Inc Toronto Ont \$2,883, Canadian Astronautics Ltd Bell's Corners Ont \$4,671, Computer Sciences Canada Ltd Montreal Que \$42,566, Comshare Ltd Rexdale Ont \$90,515, Data Crown Ltd Willowdale Ont \$50,622, Digital Equipment of Canada Ltd Kanata Ont \$4,301, Digital Graphics Ltd Markham Ont \$12,586, Dymaxion Research Ltd Halifax NS \$4,685, Government of Canada—Communications Ottawa Ont \$3,400, Public Service Commission Ottawa Ont \$2,765, Supply and Services Ottawa Ont \$6,729 and Transport Computer Services Ottawa Ont \$1,473,263, Grumman American Aviation Corporation Savannah Ga USA \$2,889, IP Sharpe Associates Ltd Carleton Place Ont \$2,447, Quasar Systems Ltd Ottawa Ont \$24,149, SDL Ottawa Ont \$12,014, SMA Media Inc Montreal Que \$23,968, University of Toronto Toronto Ont \$15,696.

Engineering Consulting Services \$178,248—H Aass Aero Engineering Ltd Ottawa Ont \$9,558, Adi Ltd Halifax NS \$2,500, Adga Ltd Ottawa Ont \$21,972, H H Angus and Associates Ltd Toronto Ont \$6,713, Arsenalut Garneau and Villeneuve Montreal Que \$7,220, The Engineering Group Toronto Ont \$10,643, Fenco Consultants Ltd Montreal Que \$8,862, Garrett Manufacturing Ltd Rexdale Ont \$12,853, Robert Halsall and Associated Ltd Toronto Ont \$3,108, R M Hardy and Associates Ltd Winnipeg Man \$8,645, Marshall Macklin Monaghan and Associates Ltd Toronto Ont \$15,748, Roger Morais Quebec Que \$3,100, Morton Dadds and Partners Winnipeg Man \$3,200, Page and Steele Architects Toronto Ont \$15,754, Pluritec Consultants Shawinigan Que \$7,740, The Singer Company New York City NY USA \$5,350, Bruce M Small and Associates Ltd Toronto Ont \$3,500, Louis Tremblay Montreal Que \$3,292, B J Tworzyński Ltd Thornhill Ont \$18,861.

Hospitality \$22,503

Laundry Drycleaning and Related Services \$45,303—Canadian Linen Supply Company Ltd Toronto Ont \$2,722, Capital Commercial Laundry Ltd Vanier Ont \$3,038, Fabric Care Associates Ltd Edmonton Alta \$2,280, Libra Distributors Ltd Winnipeg Man \$2,125, Perth Whitehall Ltd Winnipeg Man \$6,305, Annie Quarak Post de Baleine Que \$2,750, Rosedale Linen Supply Company Ltd Edmonton Alta \$2,366.

Legal Services \$78,496—Irwin B Carson Prince Albert Sask \$2,068, Cliche and Cliche Montreal Que \$6,244, De Grandpre Colas Amyot Lesage Deschenes and Godin Montreal Que \$13,926, Government of Canada—Justice Ottawa Ont \$12,802, A T Lacavera Welland Ont \$2,644, J Brian Malone Fredericton NB \$3,663, Guy Pettigrew Sept-Iles Que \$2,590.

Management Consulting Services and Contract Research \$1,265,326—Adga Ltd Ottawa Ont \$22,375, Adi Ltd Halifax NS \$24,464, Algonquin College Ottawa Ont \$7,175, EAC Amy and Sons Ltd Ottawa Ont \$9,700, L'Association des Gens de l'Air du Québec Ste Foy Que \$2,922, Aviation Planning Services Ltd Montreal Que \$17,423, John R Baldwin Westport Ont \$4,047, Beak Consultants Ltd Montreal Que \$77,891, Bessette Crevier Parent Tanguay and Associates Montreal Que \$2,550, Computer Sciences Canada Ltd Montreal Que \$2,503, Conenco International Ltd Markham Ont \$5,886, Thomas L Cowick Richmond Ont \$2,550, Digital Methods Ltd Ottawa Ont \$23,025, Engineering Interface Ltd Toronto Ont \$9,877, Fenco Consultants Ltd Montreal Que \$17,605, Fox Photography Ltd Ottawa Ont \$6,418, Government of Canada—Supply and Services Ottawa Ont \$113,970, Group Q-In Communications Inc Ottawa Ont \$2,240, Groves Hodgson Architects Ltd Edmonton Alta \$11,664, Hancomb-Roy Associates Ltd Toronto Ont \$15,491, Hickling Johnston Ltd Toronto Ont \$16,465, IBI Group Toronto Ont \$490,691, Ronald G Kyle Montreal Que \$2,755, Neish Owen Rowland and Associates Ltd Toronto Ont \$32,583, Peat Marwick and Partners Toronto Ont \$144,615, A W Poushinsky Ottawa Ont \$2,716, The Proctor and Redfern Group Toronto Ont \$14,660, Herb Ransom Manotick Ont \$7,118, J L Richards and Associates Ltd Ottawa Ont \$11,961, Roche Associates Ste Foy Que \$8,000, Rysavy & Rysavy Ottawa Ont \$8,660, Bruce M Small and Associates Ltd Toronto Ont \$12,085, Paul Stager Downsview Ont \$2,475, Staticraft Ltd Ottawa Ont \$11,212, Stevenson and Kellogg Ltd Toronto Ont \$3,365, Systems Approach Ltd Ottawa Ont \$18,304, Temprotech Personnel Ottawa Ont \$2,693, Thurlow and Associates Ottawa Ont \$2,201, Tomenson Saunders and Whitehead Ltd Montreal Que \$2,500, Transportation Systems Ltd Toronto Ont \$30,130, Traveldata International Ltd Toronto Ont \$4,532, University of Ottawa Ottawa Ont \$2,010, R S Wallace and Associates Ltd Manotick \$16,935, W L Wardrop and Associates Ltd Winnipeg Man \$10,541.

Medical Services \$48,073.

Membership Fees \$13,813.

Messing Lodging and Food Services \$168,663—Walter Aucoin Montreal Que \$2,880, Dorothy M Brown Ottawa Ont \$6,255, Canada Catering Company Ltd Toronto Ont \$88,000, Felec Services Inc Colorado Springs Colo USA \$27,515, Margaret Guerts Winnipeg Man \$2,700, Government of Canada—Transport Ottawa Ont \$24,228, Province of Quebec Quebec Que \$12,640.

Meteorological Services in Support of Air Transportation \$7,167,018—Austin Airways Ltd Timmins Ont \$6,400, Government of Canada—Environment Ottawa Ont \$7,141,600, Ontario Northland Transportation Commission North Bay Ont \$12,570, Pacific Western Airlines Vancouver BC \$4,848.

Operation and Maintenance of Airport Terminals and Stations by Contracts \$2,709,737—Canadian Corps of Commissioners Montreal Que \$14,035, Canadian Marconi Company Ltd Montreal Que \$44,745, Eastern Provincial Airways (1963) Ltd Gander Nfld \$76,565, Electromec Inc Montreal Que \$20,946, Felec Services Inc Colorado Springs Colo USA \$6,179, General Electric Motor Service Timmins Ont \$16,310, Government of Canada—Environment Ottawa Ont \$23,208, Hewitt Montreal Que \$53,072, Honeywell Ltd Scarborough Ont \$2,343, Modern Building Cleaning Ltd Calgary Alta \$36,130, Quebecair Dorval Que \$194,061, Sky Valet Services Edmonton Alta \$5,726, Smith Air (1976) Ltd Swift Current Sask

TRANSPORT—Continued

\$44,455, Sunshine Landscaping Ltd Thunder Bay Ont \$7,143, Tower Foundation Joint Venture Montreal Que \$2,138,086, Vancouver Soaring Association Vancouver BC \$15,000.

Operation and Maintenance of Facilities (except Airports) by Contract \$555,086—Adga (Loran) Ltd Vancouver BC \$222,313, CN Telecommunications Montreal Que \$5,357, Capital City Maintenance Ltd Toronto Ont \$7,319, Canadian Marconi Company Ltd Montreal Que \$19,673, D & D Electric Ltd Edmonton Alta \$3,498, Government of Canada—Central Mortgage and Housing Corporation Vancouver BC \$59,044, Government of the Northwest Territories Yellowknife NWT \$10,000, Larry's Upholstery Service Ltd Halifax NS \$2,851, Modern Building Cleaning Ltd Calgary Alta \$18,247, Pacific Western Airlines Vancouver BC \$196,113, Alex Woodrow Timmins Ont \$5,040.

Operation of Car Parking Areas by Contract \$557,226—Agence de Sécurité Générale Ste Foy Que \$44,322, Canadawide Parking Services Ltd Calgary Alta \$113,585, Canadian Corps of Commissioners Ottawa Ont \$111,190, Halifax Parking Ltd Halifax NS \$58,177, Kodiak Parking Services Ltd Winnipeg Man \$72,634, Securibec Inc Montreal Que \$9,219, Toronto Auto Parks (Airport) Ltd Toronto Ont \$148,063.

Protection Services \$8,218,217—Canadian Corps of Commissioners Ottawa Ont \$1,382,835, City of Edmonton Alta \$74,165 and Churchill Falls Lab \$13,407, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$6,517,252, Metro Investigation Security Ltd Halifax NS \$54,385, Northland Security and Investigation Ltd Toronto Ont \$6,944, Northwestern Security Ltd Vancouver BC \$26,742, Picker X Ray Engineering Montreal Que \$10,712, Provincial Investigation Services Ltd Halifax NS \$98,586, Sault Security Guard Services Ltd Sault Ste Marie Ont \$2,400, Tremblay Investigation Ltd Toronto Ont \$18,661.

Purchasing Fees \$2,618,040—Government of Canada—Supply and Services Ottawa Ont \$2,618,040.

Re-Imbursement of Tuition Fees \$57,172.

Reproducing and Printing Services \$137,578—Action Reproduction Ltd Ottawa Ont \$2,900, Alberta Photo Reprographics Ltd Edmonton Alta \$4,969, Alphatext Ltd Ottawa Ont \$31,009, Central Graphic Reproductions Ltd Winnipeg Man \$9,044, Entire Reproductions Ltd Toronto Ont \$4,278, Government of Canada—Supply and Services Ottawa Ont \$32,039, Inter Consultants Ltd Ottawa Ont \$7,176, Northway Survey Corporation Ltd Toronto Ont \$7,343, Riley's Reproductions and Printing Ltd Edmonton Alta \$3,639, SDL Ottawa Ont \$2,447, West Canadian Graphics Ltd Calgary Alta \$2,460, Xerox of Canada Ltd Ottawa Ont \$7,230.

Sanitation Services \$180,314—Acme Sanitation Services Ltd Winnipeg Man \$15,417, Sam Anayok Cambridge Bay NWT \$2,124, M Auger Montreal Que \$3,520, Browning-Ferris Ltd Thunder Bay Ont \$2,340, L Burton & Sons Gander Nfld \$5,291, Central Dispose-All Ltd Calgary Alta \$5,898, L Dabrowski Montreal Que \$4,704, Government of Canada—Public Works Goose Bay Lab \$4,078, Lora's Disposal Services Ltd Saskatoon Sask \$4,932, Maritime Sanitation Services Ltd Moncton NB \$4,761, Narwhal Arctic Services Ltd Calgary Alta \$22,842, D R Peck Halifax NS \$11,730, Tricil Ltd Ottawa Ont \$16,812, Patrick Turbis Montreal Que \$3,334, Yukon Housing Corporation Edmonton Alta \$2,828.

Scientific Services (Analysis) \$35,632—Cambridge Instrument Company Ltd Montreal Que \$6,800, Canadian Air Line Pilots Association Brampton Ont \$2,810, R D Lewis and Associates Ltd Vancouver BC \$6,623, Paul Stager Downsview Ont \$11,219.

Snow Removal by Contract \$461,391—Airdrie Excavating Ltd Edmonton Alta \$26,900, Aylwards (75) Ltd Halifax NS \$3,380,

Gerald Berube Montreal Que \$4,000, Bradley Air Services Ltd Carp Ont \$10,552, Cecon Trucking and Excavating Ltd Vancouver BC \$2,600, Deneigement Portneuf Inc Portneuf Que \$2,800, Jean Fournier Inc Baie Comeau Que \$134,500, L & M Gallant Trucking and Contracting Ltd Elmsdale NS \$96,000, R L Gaudet Inc Montreal Que \$2,486, Government of Canada—Public Works Ottawa Ont \$8,481, Ind Construction Ltd Halifax NS \$4,733, MacQuarrie Construction Company Ltd Halifax NS \$12,000, Muldar Bros Ltd Winnipeg Man \$45,134, La Cie J E Papillon e Films Ltee Montreal Que \$42,060, Jacques Plourde Transport Inc Riviere au Renard Que \$2,482, Quebec Labrador Construction Ltd Montreal Que \$10,400, Rene Roy Montreal Que \$3,500, South Construction Ltd Halifax NS \$9,000.

Stenographic Services \$464,783—Action Personnel of Ottawa Ltd Ottawa Ont \$16,425, Barbara's Office Personnel Ltd Ottawa Ont \$21,248, H V Chapman and Associates Ottawa Ont \$28,207, DOT Personnel Services Toronto Ont \$6,974, EAC Amy and Sons Ltd Ottawa Ont \$2,718, Girl Friday Edmonton Alta \$12,080, Government of Canada—Supply and Services Ottawa Ont \$3,799, Harrington Personnel Ottawa Ont \$29,174, Interprovincial Personnel Placement Edmonton Alta \$4,490, Kelly Girl Services of Canada Ltd Toronto Ont \$58,055, Kootenay Answering Service Ltd Cranbrook BC \$2,628, Manpower Temporary Services Ltd Ottawa Ont \$8,933, Miss Stacey Ottawa Ont \$16,554, Office Extras Toronto Ont \$10,379, Office Overload Ltd Toronto Ont \$22,070, Personnel Pool Ottawa Ont \$114,669, Pollack Personnel Ltd Ottawa Ont \$3,928, E G Risto Winnipeg Man \$3,038, Selection Temporary Placement Ottawa Ont \$12,083, Servi Company Enr Montreal Que \$8,042, The 500 Ottawa Ont \$51,544, Tower Foundation Winnipeg Man \$4,895, Transcology Ottawa Ont \$2,742, Victor Temporaries Ltd Ottawa Ont \$6,961.

Storage and Warehousing Services \$34,784—Government of Canada—Supply and Services Ottawa Ont \$17,806, Hill Security Van Lines Ltd Toronto Ont \$4,514, McKee Moving and Storage Ltd Winnipeg Man \$7,608.

Training and Educational Services \$1,257,014—Air Canada Winnipeg Man \$145,601, Algonquin College Ottawa Ont \$5,665, Allegheny Airlines Inc Washington DC USA \$7,154, AMR International Inc New York City NY USA \$2,523, American Airlines Inc Lake Success NY USA \$3,183, The American Institute for Professional Education East Brampton Ont \$3,016, Arizona State University Tempe Ariz USA \$5,975, Associated Helicopters Ltd Edmonton Alta \$2,033, BC Institute of Technology Vancouver BC \$2,000, Bell Helicopter Textron Fort Worth Texas USA \$5,178, Berlitz School of Languages Ottawa Ont \$6,538, Board of School Trustees-School District No 50 Queen Charlotte City BC \$28,335, School District No 81 Fort Nelson BC \$10,906, School District No 85 Port Hardy BC \$62,307, Boeing Commercial Aeroplane Company Ltd Seattle Wash USA \$3,159, Bonavair Ltd Ottawa Ont \$2,502, Sandford F Borins Vancouver BC \$2,639, Braathens SAFE Ruseflokkeien Norway \$4,500, C R Brewer Halifax NS \$4,950, Business Flights Ltd Edmonton Alta \$3,900, C N Telecommunications Montreal Que \$13,600, C P Air Vancouver BC \$37,323, Cottrell Survival Consultants Ltd Edmonton Alta \$3,083, R J Cunningham Vancouver BC \$2,519, Decca Navigation Company Ltd Montreal Que \$3,690, Dictaphone Corporation Ltd Islington Ont \$2,626, Digital Equipment of Canada Ltd Kanata Ont \$18,673, Eastern Provincial Airways (1963) Ltd Gander Nfld \$28,234, Edmonton Flying Club Edmonton Alta \$4,101, Ex-Cello-O Corporation Los Angeles Calif USA \$3,083, Flight Safety International Flushing NY USA \$97,297, Garrett Manufacturing Ltd Rexdale Ont \$4,006, Morris Gibson Toronto Ont \$2,500, Government of Canada—National Defence Ottawa Ont \$3,297, Public Service Commission Ottawa Ont \$201,674 and Transport Training Institute Ottawa Ont \$82,863, Honeywell Inc Scarborough Ont \$3,780, Integrated Computer Systems Santa Monica Calif USA \$6,272, The Kelsey School Division The Pas Man \$2,544, La Sare Air

TRANSPORT—Continued

Service Ltd Montreal Que \$2,859, Leigh Instruments Ltd Carleton Place Ont \$29,485, Lift Air International Ltd Edmonton Alta \$2,996, Moncton Flying Club Moncton NB \$4,930, New York Airways Incorporated Flushing NY USA \$11,018, Nordair Ltd Montreal Que \$13,566, Northern Alberta Institute of Technology Edmonton Alta \$3,294, Barry Oviatt Edmonton Alta \$4,080, Ozark Air Lines St Louis Mo USA \$5,198, Pace Incorporated Silver Springs Md USA \$40,655, Pacific Western Airlines Vancouver BC \$14,478, Pertec Computer Corporation Inc Chatsworth Calif USA \$4,664, Philips Telecommunications Division Scarborough Ont \$2,200, Picker X Ray Engineering Montreal Que \$6,110, The Professional Development Institute Ltd Ottawa Ont \$3,840, Province of British Columbia—Ministry of Finance \$5,600, Province of Manitoba Winnipeg Man \$13,665, Quebecair Ltd Dorval Que \$3,100, St John Ambulance Ottawa Ont \$4,225, Sharon Professional Services Ottawa Ont \$4,183, Department of Transportation Federal Aviation Administration Oklahoma City Okla USA \$15,413, United Airlines Ltd Chicago Ill USA \$47,752, University of Southern California Berkeley Calif USA \$8,506, Wardair Canada (1975) Ltd Edmonton Alta \$15,935, Waterloo Management Education Centre Waterloo Ont \$2,755, Worldways Airlines Ltd Toronto Ont \$4,200, Yourdon Incorporated New York City NY USA \$5,527.

*Other Professional Technical and Special Services \$4,108,669—*Acceleration Personnel Montreal Que \$4,233, Action Personnel of Ottawa Ltd Ottawa Ont \$4,881, Adga Ltd Ottawa Ont \$176,115, Aide Technique Temporaire Ltd Montreal Que \$8,459, Air Canada Winnipeg Man \$33,510, Alpha Design & Draft Inc Montreal Que \$35,698, Alphatext Ltd Ottawa Ont \$6,781, EAC Army & Sons Ltd Ottawa Ont \$4,100, Andrew Antenna Company Ltd Whitby Ont \$4,945, APH Ltd Ottawa Ont \$17,307, Arsenal Garneau & Villeneuve Montreal Que \$4,969, Bill Astbury Electric Ltd Vancouver BC \$2,227, Automation Air Tel Ltd Montreal Que \$3,990, Aviation Planning Services Ltd Montreal Que \$23,497, Ronald J Baker Baie d'Urfe Que \$2,686, John R Baldwin Westport Ont \$7,031, Bamlett Electric Ltd Winnipeg Man \$7,015, Barbara's Office Personnel Ltd Ottawa Ont \$4,804, James S Barrable Montreal Que \$11,159, BC Equipment Company Ltd Vancouver BC \$8,833, Bell Helicopter Company Ltd Fort Worth Texas USA \$2,058, Bell Northern Research Ltd Ottawa Ont \$5,000, Best Cleaners and Contractors Ltd Vancouver BC \$18,401, Black & McDonald Ltd Winnipeg Man \$3,315, S F Borins Ottawa Ont \$3,088, J P Braaksma Manotick Ont \$14,850, W A Britton Ottawa Ont \$3,610, Brunner Backhoe Services Ltd Winnipeg Man \$2,374, Grace Buie Toronto Ont \$3,653, City of Calgary Alta \$728,899, Canadian Air Line Pilots Association Brampton Ont \$4,605, Canadian Astronautics Ltd Bell's Corners Ont \$9,897, Canadian Corps of Commissioners Ottawa Ont \$56,214, Canadian Opinion Research Ltd Toronto Ont \$50,670, Clarke Institute of Psychiatry Toronto Ont \$5,000, Complete Tree Services Ltd Toronto Ont \$2,165, Computer Sciences Canada Ltd Montreal Que \$19,019, Conception et Dessin Ltee Montreal Que \$4,190, Connor Development Que \$4,875, Couture et Nunez (Architectes) Montreal Que \$8,250, Crawford Inspection Company Ltd Montreal Que \$6,074, Data Group Ltd Toronto Ont \$3,655, Paul J Delahanty Ottawa Ont \$3,788, DOT Personnel Services Toronto Ont \$35,751, Harry Dulmage Associates Ltd Ottawa Ont \$34,704, Dun and Bradstreet Canada Ltd Toronto Ont \$4,435, M T Ellis and Associates Ltd Ottawa Ont \$3,945, Envree Reg'd Montreal Que \$21,770, Engineering Planning Ltd Edmonton Alta \$14,378, Ernst & Ernst Ottawa Ont \$52,667, Felec Services Inc Colorado Springs Colo USA \$66,863, Field Aviation Company Ltd Toronto Ont \$4,554, The Fitness Group Toronto Ont \$3,775, Flight Safety International Inc Flushing NY USA \$12,107, General Equipment Ltd Halifax NS \$9,450, Gilles Gosselin et Fils Montreal Que \$3,248, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$59,616, Communications Ottawa Ont \$82,999, Environment Ottawa Ont \$3,328; Justice Ottawa Ont \$4,728; National Film Board Ottawa Ont \$41,011, National Health and Welfare Ottawa

Ont \$89,170, National Research Council Ottawa Ont \$36,365, Post Office Ottawa Ont \$9,500, Privy Council of Canada Ottawa Ont \$694,944, Public Service Commission Ottawa Ont; Public Works Ottawa Ont \$94,892 and Transport Ottawa Ont \$24,632, Grumman American Aviation Corporation Savannah Ga USA \$50,915, Hanscomb Roy Associates Ltd Toronto Ont \$6,438, Harrington Personnel Ottawa Ont \$5,606, Hickling-Johnston Ltd Toronto Ont \$23,535, Hilchie Septic Tank Services Ltd Halifax NS \$5,155, Honeywell Ltd Scarborough Ont \$26,472, Hoover General Contracting Ltd Vancouver BC \$4,704, Hydro Quebec Montreal Que \$2,550, Inland Janitorial Services Ltd Edmonton Alta \$23,739, Intel Consultants Ltd Ottawa Ont \$23,700, JDM Associates Ltd Montreal Que \$23,155, Marcel Jean Montreal Que \$14,000, Kingston Electric Ltd Montreal Que \$2,020, Vojtech A Kral London Ont \$4,288, Ronald G Kyle Montreal Que \$18,389, Lafreniere Sheet Metal Ltd Winnipeg Man \$6,301, L J Landry Montreal Que \$2,301, Eric Little Toronto Ont \$4,961, Litton Systems Canada Ltd Rexdale Ont \$10,000, Ian Martin Associates Ltd Toronto Ont \$6,862, G A Matthews Associates Ltd Halifax NS \$2,131, O E McIntyre Ltd Toronto Ont \$10,579, James McPhee and Associates Ltd Toronto Ont \$3,097, The Mitre Corporation Boston Mass USA \$12,875, Neish Owen Rowland and Associates Ltd Toronto Ont \$29,720, Norman Wells Transportation Ltd Norman Wells NWT \$6,133, North West Survey Corporation Ltd Edmonton Alta \$3,348, Office Overload Ltd Toronto Ont \$10,330, Okanagan Helicopters Ltd Edmonton Alta \$3,000, Otis Elevator Company Ltd Hamilton Ont \$13,093, Peat Marwick and Partners Toronto Ont \$60,950, Personnel Pool Ottawa Ont \$29,813, Pete's Pest Control Ltd Toronto Ont \$4,400, George W Piskor Ottawa Ont \$2,070, Sheila Portnoy Toronto Ont \$4,665, Potentia Consultants Ltd Ottawa Ont \$2,972, Powertronic Equipment Ltd Montreal Que \$2,153, Quasar Systems Ltd Ottawa Ont \$25,201, John J Quinlan Brantford Ont \$4,227, Keith D Rankin Ottawa Ont \$4,251, Red Lake Seaplane Services Ltd Red Lake Ont \$2,017, Reliance Storage and Cartage Ltd Edmonton Alta \$4,860, Reno Fire and Safety Ltd Winnipeg Man \$4,290, Ruston Diesels Ltd Edmonton Alta \$5,515, SA Tel Consultants Ltd Ottawa Ont \$15,129, SMA Montreal Que \$2,035, SPA Research Corporation Montreal Que \$36,194, St John Ambulance Ottawa Ont \$34,585, Schefferville Excavation Ltd Schefferville Que \$6,405, Scott Tank Cleaning Company Ltd Winnipeg Man \$6,143, Harold N Segall Montreal Que \$3,836, Marie Selick Association Ltd Montreal Que \$31,021, I P Sharp Associates Ltd Carleton Place Ont \$15,284, Sheltech Ltd Winnipeg Man \$5,052, Bruce M Small and Associates Ltd Toronto Ont \$43,937, Jacques Soutendand Downsview Ont \$3,820, Spica Translations Vanier Ont \$3,317, Paul Stager Downsview Ont \$4,433, Standard Aero Engine Ltd Winnipeg Man \$2,243, Standish Bros Ltd Cookshire Que \$15,238, Sunshine Landscaping Ltd Thunder Bay Ont \$3,464, TSA Consultants Ltd Toronto Ont \$2,759, Technical Overload Ottawa Ont \$6,747, Techno Graphic Services Ltd Dorval Que \$8,633, The 500 Ottawa Ont \$8,755, Keith M Tobin Toronto Ont \$5,181, Jack Toledano Toronto Ont \$3,480, The Toronto Harbour Commission Toronto Ont \$8,162, The Tower Company (1961) Ltd Montreal Que \$5,500, Transair Ltd Winnipeg Man \$7,207, Transportation Systems Ltd Toronto Ont \$76,926, L Tremblay Montreal Que \$8,592, Barry Umansky Toronto Ont \$4,673, University of Toronto Toronto Ont \$3,659, Young's Data Centre Ltd Toronto Ont \$3,174.

SURFACE TRANSPORTATION PROGRAM

*Computer and Data Processing Service \$334,067—*Computer Science Canada Limited Montreal Que \$23,973, Comshare Limited Rexdale Ont \$3,245, Government of Canada—Transport Ottawa Ont \$244,930, Systems Approach Limited Ottawa Ont \$49,279, University of McGill Montreal Que \$11,204.

Hospitality \$6,305.

*Laundry Dry Cleaning \$4,810—*Independent Linen Services Ottawa Ont \$2,202.

TRANSPORT—Continued

Protection Services \$34,841—National Protective Service Company Limited Ottawa Ont \$32,007.

Reproducing and Printing Services \$17,829.

Membership Fees \$1,894.

Stenographic Services \$266,243—Action Personnel Ottawa Ont \$2,602, DOT Personnel Services Toronto Ont \$6,566, Drake International Limited Toronto Ont \$2,490, Harrington Personnel Ottawa Ont \$10,300, Kelly Girl Services of Canada Toronto Ont \$21,259, Macdonald & Brisson Ottawa Ont \$10,187, Office Overload Ottawa Ont \$3,096, Personnel Pool Ottawa Ont \$141,233, Pollacks Personnel Ottawa Ont \$12,912, The 500 Ottawa Ont \$41,782, Victor Temporaries Cambridge Ont \$9,210.

Technical Personnel Services \$5,995,480—ABT Associates Research of Canada Limited \$12,919, Acres Consulting Services Limited Niagara Falls Ont \$49,361, Adcom Research Limited Toronto Ont \$28,032, ADI Limited Fredericton NB \$47,400, Aero Acoustic Systems Limited Vancouver BC \$3,200, Frederick A Anderson Regina Sask \$10,800, ARC Industries Cornwall Ont \$3,000, Atlantic Freight Consultants Limited Moncton NB \$11,568, BC Research Vancouver BC \$139,697, Behavioural Team Toronto Ont \$4,412, R L Banks and Associates Inc Washington DC USA \$38,298, Biokinetics and Associates Limited \$3,500, Dr H Blumenfeld Toronto Ont \$5,250, Brave Beaver Pressworks Limited Toronto Ont \$3,840, Brown Boveri Co Ltd Pointe Claire Que \$27,291, Calspan Corporation Buffalo NY USA \$14,617, Canada Systems Group Limited Mississauga Ont \$69,024, Canadian Facts Co Limited Toronto Ont \$133,674, Canadian National Railways Montreal Que \$245,141, Canadian Pacific Limited Montreal Que \$62,156, Canadian Pacific Consulting Services Limited Montreal Que \$94,666, Canadian Standards Association Rexdale Ont \$115,542, Comstat Consulting Services Limited Ottawa Ont \$36,045, William Cooper West Bend Sask \$13,423, Cosigma Incorporated Montreal Que \$10,714, The Council of Maritime Premiers Halifax NS \$25,885, Damas and Smith Limited Willowdale Ont \$25,630, Datacap Limited Ottawa Ont \$8,686, Davis Eryon and Associates Limited Ottawa Ont \$104,021, Paul J Delahanty Ottawa Ont \$2,700, DeLew Cather Canada Ottawa Ont \$101,337, DeLuc Consultants Montreal Que \$4,429, Douglas Bros and Jones Incorporated Charlottetown PEI \$22,000, Digital Methods Limited Ottawa Ont \$12,867, M M Dillon Limited Toronto Ont \$10,300, Dynamic Science Inc St Louis Mo USA \$100,770, Jacques Dursault et Associes Inc Montreal Que \$37,988, Ecole Polytechnique de Montreal Montreal Que \$52,185, Ecoplan International Paris France \$20,671, E Edwardson Montreal Que \$2,651, Eriean Marina Eriean Ont \$2,396, Ewart Tremblay and Association Montreal Que \$13,551, E R K Floden Ottawa Ont \$8,999, Dr M Frankena London Ont \$5,811, General Environments Corporation Hartwood Va USA \$4,830, George S Day and Assoc Limited Willowdale Ont \$9,450, German and Milne Montreal Que \$2,540, Jack Gorr Regina Sask \$14,354, Group Five Consulting Limited Ottawa Ont \$5,475, Government of Canada—Canadian Transport Commission Ottawa Ont \$4,643; National Health and Welfare Ottawa Ont \$2,600; National Defence Ottawa Ont \$190,791; National Film Board Montreal Que \$4,435; Public Works Ottawa Ont \$21,573; Industry, Trade and Commerce Ottawa Ont \$80,665; National Research Council Ottawa Ont \$45,276; Royal Canadian Mounted Police Ottawa Ont \$8,406; Statistics Canada Ottawa Ont \$34,830; Ministry of State for Urban Affairs Ottawa Ont \$26,037; Supply and Services Ottawa Ont \$469,798 and Treasury Board Secretariat Ottawa Ont \$16,086, Hickling-Johnston Limited Ottawa Ont \$117,591, Hovey & Associates Limited Ottawa Ont \$81,317, IBI Group Toronto Ont \$108,079, Industrial Research Institute of the University of Windsor Windsor Ont \$51,046, International Aeradio Limited Markham Ont \$2,186, Jacques DuSault et Associes Inc Montreal Que \$21,568, Jacques Guillon/Designers Inc Montreal Que \$4,356, JLD Management Consultants Limited Beaconsfield

Que \$6,328, J H K and Associates San Francisco Calif USA \$2,450, Josef Kates Associates Inc Toronto Ont \$9,950, W B Jackson & Associates Limited Calgary Alta \$12,000, Hilarion Kuksin Mississauga Ont \$4,875, Les Architectes—Carriere Woodrough St Eustache Que \$3,760, Ben Livingston and Sons Limited Charlottetown PEI \$42,347, Marshall Macklin Monaghan Limited Don Mills Ont \$39,168, Rand Matheson Distribution Associates Montreal Que \$2,829, Maughan Railway Consulting Services Inc Montreal Que \$3,783, Mechanical Design Associates Montreal Que \$27,849, J F Morrall Calgary Alta \$4,375, MPS Associates Limited Winnipeg Man \$8,989, Multisystems Inc Cambridge Mass USA \$4,156, D G MacDonald Moving and Storage Limited Hull Que \$6,560, Francis P D Navin Vancouver BC \$9,700, N D Lea Associates Limited Ottawa Ont \$90,813, Douglas A Neil Regina Sask \$13,195, Nova Scotia Technical College Halifax NS \$65,086, Onex Industries Limited Ottawa Ont \$13,549, Louise Paquette Gatineau Que \$4,525, Lorne E Parker Regina Sask \$10,912, Tom E Parkinson Toronto Ont \$6,832, Peat Marwick and Partners Ottawa Ont \$145,694, Pelee Shipping Company Limited St Thomas Ont \$3,600, W M Petrusic Carleton University Ottawa Ont \$2,700, Precursor Limited Toronto Ont \$32,699, Presage Research Limited Montreal Que \$28,281, Provincial Treasurer—Province of Alberta, J W Telford Edmonton Alta \$13,290, P S Ross and Partners Ottawa Ont \$49,397, Voorhees and Associates Limited Don Mills Ont \$26,482, Resecon Inc McLean Va USA \$92,788, R F Stapells and Associates Limited St. Laurent Que \$5,020, R K House and Associates Limited Mississauga Ont \$38,500, Ronalds Grew and Associates Montreal Que \$27,775, D T Rooke Ottawa Ont \$4,307, Sage Management Consultants Toronto Ont \$7,229, John Shortreed Waterloo Ont \$2,346, Simtech Ottawa Ont \$15,018, Snavely King and Associates Washington DC USA \$110,039, St Clair's Communications Research Limited Toronto Ont \$4,450, Dr A M Sullivan St John's Nfld \$486,642, Task Consulting Inc Mississauga Ont \$36,544, Tec Consulting Services Inc Ottawa Ont \$28,658, Tes Limited Ottawa Ont \$116,543, Thompson Foss Inc Ottawa Ont \$3,405, A L Thompson Montreal Que \$3,713, Touche Ross and Co Vancouver BC \$60,915, Town of Mississauga Mississauga Ont \$9,000, Transportation Safety Research Institute North Bay Ont \$4,950, Transportation Systems and Software Toronto Ont \$37,843, Trantech Enterprises Ottawa Ont \$4,550, Treasures of Ontario Downsview Ont \$8,087, Trimac Consulting Services Limited Calgary Alta \$64,665, University of: Calgary Calgary Alta \$102,791; California Berkeley Calif USA \$4,500; Carleton Ottawa Ont \$3,986; Manitoba Winnipeg Man \$64,819; McGill Montreal Que \$88,578; McMaster Hamilton Ont \$13,699; Michigan Ann Arbor Mich USA \$8,921; Montreal Montreal Que \$67,718; New Brunswick Fredericton NB \$57,429; Queen's Kingston Ont \$67,149; Saskatchewan Saskatoon Sask \$62,708; Toronto Toronto Ont \$53,946; Waterloo Waterloo Ont \$5,959; Western Ontario London Ont \$103,822; Windsor Windsor Ont \$7,616 and York Downsview Ont \$4,183, Urban Transportation Development Corporation Limited Toronto Ont \$2,472, Western Analysis Limited Vancouver BC \$11,146, Westburn Development Consultants Limited Winnipeg Man \$15,000, Dr S Yagar El Cerrito Calif USA \$7,088.

Training and Education Services \$51,647—British Transport Staff College Woking Surrey England \$2,916, Government of Canada—Public Service Commission Ottawa Ont \$36,535.

Other Types of Services \$22,782—E Neil McKelvey Saint John NB \$3,800.

Canadian Transport Commission

Computer Services \$803,859—Alphatext Ltd Ottawa Ont \$35,843, Anderson Jacobson Canada Limited Ottawa Ont \$4,018, Canada Systems Group Limited Mississauga Ont \$263,742, Canadian Wheat Board Winnipeg Man \$2,500, Comshare Ltd Rexdale Ont

TRANSPORT—Concluded

\$215,203, Data Key Systems Ottawa Ont \$19,899, Dataline Systems Ltd Toronto Ont \$3,630, Government of Canada—National Film Board Montreal Que \$5,000, Public Service Commission Ottawa Ont \$2,502; Statistics Canada Ottawa Ont \$3,400, Supply and Services Ottawa Ont \$3,174 and Transport Ottawa Ont \$203,713, IBM Canada Ltd Don Mills Ont \$2,865, Industrial Life-Technical Services Montreal Que \$6,591, Infodata Systems International Pittsford NY USA \$5,953, Systems Dimensions Ottawa Ont \$24,696.

*Drafting Services—Commercial Agencies \$3,236—*Technican Toronto Ont \$2,484.

*Health Services \$8,046—*Government of Canada-National Health and Welfare Ottawa Ont \$8,046.

Hospitality \$3,520.

Legal Services \$6,805.

*Management and Research Contracts \$768,964—*W S Beaton Burnaby BC \$2,400, A B Campbell Westbank BC \$1,600, Canadian Facts Co Ltd Toronto Ont \$41,179, Canadian Institute of Guided Ground Transport Kingston Ont \$45,713, Canadian National Railways Montreal Que \$44,497, Canadian Pacific Ltd Montreal Que \$18,165, L R Christensen Madison Wisc USA \$8,050, Clarkson Gordon and Co Ottawa Ont \$25,000, P L Cohen Ottawa Ont \$24,500, Currie Coopers and Lybrand Ltd Ottawa Ont \$11,135, P K Datta and Associates Ottawa Ont \$5,200, De Leuw Cather Canada Ltd Ottawa Ont \$2,556, P S Dhruvarajan Winnipeg Man \$3,786, P Falhun Hull Que \$5,053, E P Fitzgerald and Associates Ottawa Ont \$35,000, G Flepp Ottawa Ont \$2,285, S Friedland Toronto Ont \$2,000, Glentru Enterprises Ltd Ottawa Ont \$2,400, Government of Canada—Supply and Services Ottawa Ont \$85,114, G C Gunning Oakville Ont \$25,410, E Hansen Ottawa Ont \$2,000, Institut du Transport Aerien Paris France \$11,366, N Islam Ottawa Ont \$9,938, J P Lalonde Hull Que \$7,525, L M Leblanc Ottawa Ont \$11,196, B M Longden Rockport Ont \$18,113, J Lundie Saint John NB \$27,956, R G Menzies Ottawa Ont \$8,338, Peat Marwick and Partners Montreal Que \$60,684, Quasar Systems Ltd Ottawa Ont \$4,420, P S Ross and Partners Ottawa Ont \$90,067, System House Ltd Ottawa Ont \$51,624, Systems Approach Ltd Ottawa Ont \$37,647, Systems Dimensions Ottawa Ont \$4,344, M Truchon Ste Foy Que \$3,000, University of: Carleton Ottawa Ont \$2,240 and Laval Quebec Que \$28,930, R S Wallace and Associates Manotick Ont \$25,691, Zohar Consultants Ltd Willowdale Ont \$9,600.

*Membership Fees \$11,598—*Institut du Transport Aerien Paris France \$6,982.

*Other Types of Services \$8,136—*All Languages Service Toronto Ont \$3,420.

*Photographic Services \$5,304—*Government of Canada—National Film Board Montreal Que \$5,000.

*Protection Services \$55,221—*SIS Protection Co Ottawa Ont \$53,220.

*Reporting Services \$65,599—*Angus Stonehouse and Co Ltd Toronto Ont \$65,216.

*Stenographic Services \$41,370—*Barbara's Office Personnel Ltd Ottawa Ont \$2,995, Business Aid Ottawa Ont \$3,413, Christina Personnel Ottawa Ont \$2,387, Dot Personnel Toronto Ont \$2,994, Harrington Personnel Ottawa Ont \$6,942, Industrial Overload Ottawa Ont \$2,595, Kelly Girl Service of Canada Ltd Toronto Ont \$3,917, Personnel Pool Ottawa Ont \$7,697.

*Supply and Services—Service Charge \$39,375—*Government of Canada—Supply and Services Ottawa Ont \$39,375.

*Training of Public Servants—Tuition Fees \$90,283—*Berlitz School of Languages Ottawa Ont \$2,562, Government of Canada—Public Service Commission Ottawa Ont \$71,968.

TREASURY BOARD**CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM**

Other Business Services \$4,308,488—\$1,107,931 Broadcasting Monitoring Services Ltd Oakville Ont \$5,223, Government of Canada—Finance Joint Services Recovery Ottawa Ont \$3,203,000; Public Archives Ottawa Ont \$6,751; Public Service Commission Ottawa Ont \$178,384; Supply and Services Ottawa Ont \$634,987 and Treasury Board Secretariat (TAP) Ottawa Ont \$214,159, Simon Fraser University Burnaby BC \$16,485, World Translation Company of Canada Ltd Ottawa Ont \$30,600.

*Training and Educational Services \$180,592—*L'Ecole de Langues Gérard Caron Ltée Hull Que \$107,896, Professional Development Institute Ltd Ottawa Ont \$3,419.

*Printing and Photographic Services \$114,395—*APH Ltd Ottawa Ont \$3,490, Campbell Reproductions Ottawa Ont \$6,814, Fox Photography Ltd Ottawa Ont \$2,495.

*Clerical and Stenographic Services \$205,552—*Kelly Girl Service of Canada Ltd Toronto Ont \$9,462, Miss 500 Ottawa Ont \$16,022, Personnel Pool Ottawa Ont \$163,223, Stacey Personnel Ottawa Ont \$10,174, Technical Overload Ottawa Ont \$2,697, Victor Canada Ltd Ottawa Ont \$3,172.

Passport Services \$236.

*Conference Registration Fees \$12,396—*International Personnel Management Association Washington DC USA \$3,453.

Hospitality \$18,912.

Membership Fees \$1,735.

*Computer Services \$2,419,082—*Canadian Arctic Gas Study Ltd Calgary Alta \$2,283, Computels Systems Ltd Ottawa Ont \$3,154, Comshare Ltd Rexdale Ont \$8,324, Dataline Systems Ltd Toronto Ont \$9,439, Government of Canada—Insurance Ottawa Ont \$20,753 and Supply and Services Ottawa Ont \$2,070,872, I P Sharpe Associates Ltd Ottawa Ont \$84,225, Systems Dimensions Ltd Ottawa Ont \$215,904.

*Management Consultants and Contract Research \$933,464—*Aleph Consultants Ltd Ottawa Ont \$8,750, Canadian Facts Co Ltd Toronto Ont \$23,000, L Calvet Ottawa Ont \$6,092, Clarkson Gordon & Co Toronto Ont \$18,188, J Crowe Ottawa Ont \$3,102, B Donnelly Ottawa Ont \$14,570, E A C Amy & Sons Ltd Ottawa Ont \$21,450, Canadian Gallup Poll Ltd Toronto Ont \$24,500, Francis Williams & Johns Calgary Alta \$2,136, Government of Canada—Supply and Services (Motor Vehicle Study) Ottawa Ont \$25,000, Hay Associates Canada Ltd Toronto Ont \$4,930, Hickling-Johnston Ltd Ottawa Ont \$13,902, Laplante Gauvin Pouliot Guérard et Associés Montreal Que \$32,000, J P Loughran Ottawa Ont \$20,250, Meek Wilson Ltd Vancouver BC \$2,459, D McLure Ottawa Ont \$12,500, Public & Industrial Relations Ltd Toronto Ont \$2,151, P S Ross and Partners Ottawa Ont \$33,515, G K Sarda Ottawa Ont \$2,000, I P Sharpe Associates Ltd Ottawa Ont \$9,450, Tomenson Alexander Ltd Toronto Ont \$125,407, M VanDusen Ottawa Ont \$2,230, E Wang Ottawa Ont \$8,825.

*Legal Services \$11,630—*John P Barry Saint John NB \$2,389, Goodwin Debois & Associates Quebec Que \$4,965.

URBAN AFFAIRS

Consulting and Research Services \$4,149,843—ADGA Ltd Ottawa Ont \$9,038, G K Andoh Philadelphia Pa USA \$5,463, Audit Service Bureau DSS Ottawa Ont \$10,000, E Austin Ottawa Ont \$5,967, Banff School of Environment Banff Alta \$3,000, Peter Barnard Associates Toronto Ont \$8,600, Beauchemin Beaton Lapointe Inc Montreal Que \$17,000, V Bruce Ottawa Ont \$7,787, Bureau of Municipal Research Toronto Ont \$3,000, Canada Consulting Group Toronto Ont \$10,796, Canadian Facts Co Ltd Ottawa Ont \$2,000, Capital Communications Ltd Ottawa Ont \$8,238, Cartier Linguistic Centre Hull Que \$38,039, Centre de Recherche et D'Innovation Urbaines Montreal Que \$4,850, Clayton Research Associates Scarborough Ont \$5,000, Comstat Consulting Services Ltd Ottawa Ont \$42,025, Consultas Inc Montreal Que \$18,544, B Cowan Gatineau Que \$4,042, L Cowan Ottawa Ont \$2,200, DeLuw Cather Canada Ltd Ottawa Ont \$2,600, R Drolet Ottawa Ont \$3,667, Daniel Arbour and Associated Inc Montreal Que \$7,000, D'Amore L and Associates Montreal Que \$2,025, Development Planning Assoc Ltd Ottawa Ont \$13,071, M Dunn Ottawa Ont \$3,000, Environmental Planning Consulting Edmonton Alta \$3,587, Federation of Canadian Municipalities Ottawa Ont \$4,503, Fletcher Environmental Planning Assn Willowdale Ont \$10,026, G Flitton Aylmer \$3,500, M H Fraser Vanier Ont \$3,375, Gauthier Poulin Thierault Ltee Ste Foy Que \$18,500, J Gibson Ottawa Ont \$3,974, D Goodwin Ottawa Ont \$2,152, Government of Canada—National Revenue Ottawa Ont \$3,206 and Statistics Canada Ottawa Ont \$33,407, F Graves Ottawa Ont \$10,522, C Herbert Auerback Ltd Montreal Que \$3,117, IBI Group Toronto Ont \$7,507, Intergovernmental Committee on Urban and Regional Research Toronto Ont \$43,972, Intertask Ltd Ottawa Ont \$39,444, T W Irwin Ottawa Ont \$12,045, M Kurchak Toronto Ont \$9,367, A Larose Inc Gatineau Que \$17,897, Lavalin Inc Montreal Que \$16,448 ND Lea and Associates Ltd Ottawa Ont \$38,533, S Y Li Ottawa Ont \$14,399, Middleton Associated Toronto Ont \$6,500 A E Morrison Ottawa Ont \$10,693, C H Mussells Ottawa Ont \$4,232, National Museum of Natural Sciences Ottawa Ont \$25,000, P S Pettigrew Ottawa Ont \$5,745, Planning Collaborative Inc Toronto Ont \$21,800, Promosit Inc Montreal Que \$3,447, Quantetics Corp Dunrobin Ont \$13,470, Quasar Systems Ltd Ottawa Ont \$20,349, B Reiner Geneva Switzerland \$10,000, Revenue Canada Ottawa Ont \$3,206, Ian Rochester and Assoc Montreal Que \$4,487, L Russel Ottawa Ont \$6,317, I Scollis Ottawa Ont \$10,693, D Smith Barrie Ont \$5,478, Societe la Haye et Ouellet Montreal Que \$12,000, D Sylvestre Outremont Que \$10,686, Systems Approach Ltd Ottawa Ont \$25,000, Systems Dimensions Ltd Ottawa Ont \$6,756, B Timmermans and Associates Ottawa Ont \$4,900, 207 Queen's Quay West Ltd Toronto Ont \$2,825,000, U N Audio Visual Information Centre on Human Settlements Vancouver BC \$25,000, University of Alberta Edmonton Alta \$2,010; British Columbia Vancouver BC \$4,342; Carleton Ottawa Ont \$4,900; Dalhousie Halifax NS \$10,500; Montreal Montreal Que \$13,358; Ottawa Ottawa Ont \$6,072 and York Downsview Ont \$120,926, H Urion Chelsea Que \$5,485, Woods Gordon and Co Toronto Ont \$16,000, Others \$372,264.

Data Processing Services \$140,114—AGT Data Systems Ltd Don Mills Ont \$3,087, Comstat Consulting Services Ltd Ottawa Ont \$2,800, Conference Board Ottawa Ont \$2,975, Datacrown Ltd Willowdale Ont \$31,209, Dataline Systems Ltd Toronto Ont \$17,504, Government of Canada—Energy Mines and Resources Ottawa Ont \$10,291 and Statistics Canada Ottawa Ont \$2,131, Information Science Industries Ottawa Ont \$3,147, Quasar Systems Ltd Ottawa Ont \$9,957, Systems Dimension Ltd Ottawa Ont \$53,427, Other \$3,586.

Health Services \$3,223—Government of Canada—National Health and Welfare Ottawa Ont \$3,223.

Hospitality \$33,512—Federation of Canadian Municipalities Ottawa Ont \$5,000, Government of Canada—National Arts Centre Ottawa Ont \$4,887, Parliamentary Restaurant Ottawa Ont \$4,084, Public Works Ottawa Ont \$4,354, Others \$15,187.

Membership Fees \$5,819—Conference Board in Canada Ottawa Ont \$3,000, Others \$2,819.

Photographic Services \$14,068—Les Entreprises Paramount White Printing Co Montreal Que \$5,217, Others \$8,851.

Printing Services \$104,145—Dolco Printing Ltd Ottawa Ont \$3,118, Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont \$3,600 and Supply and Services Ottawa Ont \$92,034, Others \$5,393.

Protection Services \$18,320—Government of Canada—Central Mortgage and Housing Corp Ottawa Ont \$16,320, Grant Security Services Ottawa Ont \$2,000.

Secretarial and Clerical Services \$109,799—Dot Personnel Services Ltd Montreal Que \$26,989 and Toronto Ont \$17,828, Marie Selick Associated Ltd Montreal Que \$29,608, Office Overload (Quebec) Inc Ottawa Ont \$2,635, Portage Personnel Ltd Hull Que \$2,714, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$21,480, Others \$8,545.

Training and Educational Services \$43,975—Centre d'Immersion de Beauce St Georges de Beauce Que \$2,450, Centre International de Recherche et d'Étude en Management Montreal Que \$3,900, Government of Canada—Public Service Commission Ottawa Ont \$31,630, Others \$5,995.

Translation Services \$16,610—International Simultaneous Translation Service Montreal Que \$14,793, Others \$1,817.

Other Business Services \$76,620—Audit Service Bureau D S S Ottawa Ont \$13,000, Campeau Corp Ottawa Ont \$3,827, Canadian Government Expositions Centre Ottawa Ont \$9,639, Data Clearing House for the Social Sciences Ottawa Ont \$5,000, Dun and Bradstreet Ltd Toronto Ont \$3,000, Government of Canada—National Museums Canada Ottawa Ont \$2,750 and Supply and Services Ottawa Ont \$26,325, Others \$13,079.

VETERANS AFFAIRS

ADMINISTRATION PROGRAM

Data Processing \$166,814—Comstat Consulting Services Ltd Ottawa \$26,977, Data Logic Canada Ottawa Ont \$10,679, Delta E D P Systems Ottawa Ont \$6,239, Digital Methods Ottawa Ont \$10,678, Government of Canada—Energy, Mines and Resources Ottawa Ont \$36,871 and Supply and Services Ottawa Ont \$2,105, Hickling-Johnston Ltd Toronto Ont \$20,106, Industrial Life-Technical Services Inc Montreal Que \$42,289, Quasar Systems Ottawa Ont \$5,000, Systems Dimensions Ottawa Ont \$2,186.

Management Consulting \$93,706—Government of Canada—Supply and Services Ottawa Ont \$26,441 and Treasury Board Ottawa Ont \$7,763, E A C Amy & Sons Ltd Ottawa Ont \$24,510, Jackson Smith & Assoc Ltd Toronto Ont \$2,513, Y Joly Outremont Que \$4,545, 01 Lac Cie D'Informatique Outremont Que \$2,700, R Cappello Assoc Ltd Toronto Ont \$15,927.

Printing Services \$86,641—Government of Canada—Supply and Services Ottawa Ont \$74,303.

Protection Services \$80,054—Canadian Corps of Commissionnaires Ottawa Ont \$79,801.

Staff Courses \$31,926—M R I Systems (Canada) Ltd Willowdale Ont \$2,300, N T L Institute Arlington Va USA \$2,958, Government of Canada—Public Service Commission Ottawa Ont \$16,139.

VETERANS AFFAIRS—Continued

Other Services \$223,133—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,785; National Defence Ottawa Ont \$2,318; National Film Board Montreal Que \$4,658 and National Health and Welfare Ottawa Ont \$17,490, Holland College Charlottetown PEI \$4,287, MacDonald & Brissot Ottawa Ont \$6,214, MRI Systems (Canada) Ltd Willowdale Ont \$35,811, Office Overload Ottawa Ont \$2,389, Pathfinders Systems Ottawa Ont \$34,539, Personnel Pool Ottawa Ont \$10,263, E C Scott Ottawa Ont \$2,025, Systemhouse Ottawa Ont \$2,270, The 500 Ottawa Ont \$20,882.

VETERANS SERVICES PROGRAM

Data Processing Services \$61,588—Comshare Ottawa Ont \$3,808, Supply and Services Ottawa Ont \$40,869, Industrial Life and Technology Ottawa Ont \$4,964, Sycor International Limited \$4,283.

Guides (Vimy Memorial) \$7,893

Legal Services \$9,729—E A Eimantas Ottawa Ont \$6,784.

Management Consultants \$13,200—P Delahanty Ottawa Ont \$13,200.

Medicare Premiums \$154,635—Alberta Health Care Insurance Commission Edmonton Alta \$36,908, Medical Services Plan of British Columbia Vancouver BC.

National Associations \$172,371—Canadian Hearing Society Toronto Ont \$7,800, Canadian Paraplegic Society Toronto Ont \$10,000, Canadian National Institute for the Blind Toronto Ont \$154,571.

Printing Services \$54,201—Government of Canada—Supply and Services Ottawa Ont \$54,201.

Protection Services \$4,644—Canadian Corps of Commissionaires Ottawa Ont \$4,644.

Real Estate Services \$10,290—W J Sashaw Ottawa Ont \$5,040, D Secord Ottawa Ont \$5,205.

Staff Courses and Convention Fees \$60,454—Algonquin College Ottawa Ont \$2,070, Gérard Caron School of Languages Ottawa Ont \$2,728, Government of Canada—Public Service Commission Ottawa Ont \$5,097.

Other Types of Services \$6,151.

PENSION PROGRAM

Data Processing Services \$85,964—Government of Canada—Energy, Mines and Resources Ottawa Ont \$6,771 and Supply and Services Ottawa Ont \$62,435, Industrial Life Technicians Montreal Que \$2,658, M R I Systems Willowdale Ont \$14,100.

Management Consultants \$41,719—Government of Canada—Supply and Services Ottawa Ont \$41,719.

Medical Services \$590,583—H J Bright Ottawa Ont \$5,670, W H Burnett London Ont \$2,446, Campbell Associates Toronto Ont \$4,325, E Campbell Ottawa Ont \$6,440, Camp Hill Hospital Out-Patients Halifax NS \$34,314, Camp Hill Physician Services Halifax NS \$16,626, F C Chaulke Ottawa Ont \$2,400 Colonel Belcher Hospital Calgary Alta \$12,209, N Cote Ste Foy Que \$13,487, W K Coulter London Ont \$2,652, E M Found Charlottetown PEI \$3,765, Government of Canada—Veterans Affairs—Treatment Services Ottawa Ont \$12,698, V C Graham London Ont \$2,248, W S Hacon Ottawa Ont \$2,260, Harnick Associates Toronto Ont \$10,718, G E

Hobbs London Ont \$2,579, E Johnson London Ont \$2,000, P C Joshi Saint John NB \$3,580, J Kearns Hamilton Ont \$2,384, A Langdon London Ont \$2,834, W Lotto Toronto Ont \$8,570, J Leclerc Que \$13,029, McGregor Clinic Hamilton Ont \$3,356, National Defence Medical Centre Ottawa Ont \$20,834, D Peacock Hamilton Ont \$10,957, M Putnam Charlottetown PEI \$7,383, R Richter Hamilton Ont \$4,710, E F Ross Halifax NS \$7,021, Shaughnessy Hospital Vancouver BC \$60,299, Sunnybrook Clinic Toronto Ont \$29,812, J C Teriault Saint John NB \$2,140, Victoria Hospital London Ont \$15,899, West Saint John Community Hospital Saint John NB \$8,394, F M Young Hamilton Ont \$3,241.

Printing Services \$28,439—Government of Canada—Supply and Services Ottawa Ont \$25,933, Xerox of Canada Don Mills Ont \$3,297.

Staff Education \$23,363—Berlitz School of Language Ottawa Ont \$3,913, Government of Canada—Public Service Commission Ottawa Ont \$19,250.

Other Services \$20,659—Sabina Associates Ottawa Ont \$6,825.

BUREAU OF PENSIONS ADVOCATES

Medical Services \$6,739.

Staff Courses \$2,235.

Other Types of Services \$13,359.

TREATMENT SERVICES

Ambulance and Taxi Services \$269,302—A A A Royal Regina Sask \$4,514, Ambulance Demers Enrg Beloeil Que \$3,365, Ambulance Trudeau Inc Montreal Que \$3,435, Ambulancia Ouest Montreal Ltee Montreal Que \$2,667, City of Calgary Ambulance Service Calgary Alta \$9,000, Emergency Health Services Commission Victoria BC \$41,101, K B Ambulance Saskatoon Sask \$6,809, Marshal Funeral Home St Walburg Sask \$2,277, Newman Ambulance Inc Lasalle Que \$45,570, Olsons Regina Sask \$8,348, Smiths Ambulance Edmonton Alta \$16,829, R Trudeau Dorion Que \$3,732, J A Walker Halifax NS \$20,137.

Association Memberships \$30,891—Alberta Hospital Association Edmonton Alta \$6,431, Nova Scotia Association of Hospital Orderlies Halifax NS \$4,503.

Canadian Red Cross Arts and Crafts \$696,119.

Cemetery Services \$286,029—Bardal Funeral Home Winnipeg Man \$2,215, Board of Cemetery Trustees of Greater Victoria Victoria BC \$2,070, Cedar Hill Greenwood Cemetery Co Ltd Saint John NB \$3,900, Cimetiére St Charles Quebec Que \$7,430, Forest Lawn Cemetery Company Vancouver BC \$4,102, Gordon N Tompkins Kingston Ont \$2,285, Kelly Funeral Home Low Que \$6,330, Mount Pleasant Cemetery London Ont \$2,165, Notre Dame Cemetery Ottawa Ont \$12,015, St Peters Cemetery Association London Ont \$2,980, Washington Johnston Ltd Toronto Ont \$8,050, Woodland Cemetery London Ont \$2,083.

Consultant Services \$40,637—A J Elliott Vancouver BC \$2,400, Government of Canada—Supply and Services Ottawa Ont \$23,637, L F Koyl Willowdale Ont \$7,800, R Larivière Ottawa Ont \$2,000, I Macdonald Wolfville NS \$2,400, W Mackenzie Edmonton Alta \$2,400.

Contracted Building Cleaning and Snow Removal Services \$62,881—Browning Ferris Ind Winnipeg Man \$2,841, Central Maintenance Ltd Winnipeg Man \$3,190, J N M Maintenance Ltd Montreal Que \$11,544, J Petrilli Inc Montreal Que \$17,420, Mikes Window Cleaning London Ont \$4,960, Montcalm Maintenance Services Ltd Saint Laurent Que \$20,370, T A Brule Co Ltd Navan Ont \$2,556.

VETERANS AFFAIRS—Continued

Data Processing Services \$15,749—Government of Canada—Supply and Services Ottawa Ont \$9,331, Industrial Life Technical Services Montreal Que \$2,611.

Dental Services \$1,761,616—R 1 Abbey Penticton BC \$3,115, J J E Allain Bathurst NB \$3,797, D V Allen Windsor Ont \$2,168, Associated Laboratories Halifax NS \$3,416, K Baffoe The Pas Man \$2,454, R Ball Grand Falls NB \$3,736, P W Beck Lloydminster Sask \$2,198, J H Bell Burks Falls Ont \$2,142, A Berube Campbellton NB \$2,243, R E Blanchard Quesnel BC \$2,108, P J Boisvert Sherbrooke Que \$4,094, H Boudreau Digby NS \$4,154, T D Brenneman Brandon Man \$3,823, P Brideau Richibucto NB \$2,816, E G Brissette Annapolis Royal NS \$2,370, M Brook Saskatoon Sask \$2,940, I Bruce Neepawa Man \$2,153, D H Bunt Trenton Ont \$3,159, P Bunyan Kelowna BC \$2,073, G E Burgman Niagara Falls Ont \$4,263, G W Burgman Kirkland Lake Ont \$3,359, W J Callaghan Minto NB \$4,520, I N Cameron Nipawin Sask \$3,063, F D Charman Bridgetown NS \$3,140, G Chiasson Lameque NB \$3,881, M Claener Sydney NS \$2,789, A Cohen Glace Bay NS \$4,701, J Comeau Meteghan NS \$2,406, J A Comeau Yarmouth NS \$2,770, J F Condon Truro NS \$3,648, F Cooper St Stephen NB \$2,262, P H Corcoran Quebec Que \$3,792, P E Cormier Moncton NB \$4,877, J Coupland Almonte Ont \$2,362, L Courtemanche Maniwaki Que \$2,239, B Coutier Chatham NB \$2,929, N Crabtree Chilliwack BC \$3,004, P F Cyr Bathurst NB \$2,363, R W Davis Truro NS \$3,713, R E Dickson Saskatoon Sask \$4,384, J S Doiron Summerside PEI \$7,205, M J Donaldson Oliver BC \$3,969, J B Draper Castlegar BC \$2,242, H Dubinsky Sydney NS \$3,279, L I Duffy Charlottetown PEI \$13,345, D F Dufour Weyburn Sask \$7,221, B Duguay Caracquet NB \$7,094, J E Durran Hamilton Ont \$7,334, W A Dyck Parksville BC \$5,210, J J Eakins Nanaimo BC \$2,253, P Eisner Mississauga Ont \$3,249, R F Evans Picton Ont \$2,087, H H Falconer Kitchener Ont \$2,010, H V Ferber Kamloops BC \$3,199, A Filyk Eston Sask \$3,118, P S Fieger Amherst NS \$3,552, J C Gallant Charlottetown PEI \$2,738, E J Goudet Prince Albert Sask \$2,319, C D Gauthier Shippegan NB \$2,060, K E Geis Kelowna BC \$2,235, A W Geisthardt Regina Sask \$5,604, G F Gemeroy Courtenay BC \$2,398, G A Giovannetti Sydney NS \$3,060, G Glantz Souris PEI \$2,398, W Goodwin Harbour Grace Nfld \$3,619, Gosso Dental Labs London Ont \$15,764, W L Granger Osoyoos BC \$2,612, D Green Placentia Nfld \$2,419, P C Gregory Hamiota Man \$3,182, C Griffiths Grand Bank Nfld \$3,717, P Grigg Wasaga Beach Ont \$2,020, L G Grover Perth Ont \$2,388, Hagels Dental Laboratory Victoria BC \$3,649, L Harder North Battleford Sask \$3,590, M A Harquail New Glasgow NS \$3,478, O M Hesckuk Dauphin Man \$2,004, G Hewitt Gander Nfld \$2,031, L E Hoffman Callander Ont \$2,398, M F Horsman Tracadie NB \$4,924, G R Horton Armstrong BC \$2,094, W Hudyma Wynyard Sask \$2,358, R J Hume Woodstock NB \$2,090, L G Israel Sydney NS \$4,453, G S Jackson O'Leary PEI \$2,969, M R Jackson North Sydney NS \$3,360, S O Jansen Yorktown Sask \$5,064, G H Janzen Prince Albert Sask \$4,777, J Jolin Granby Que \$2,079, A H Just Swan River Man \$2,552, J R Kellogg Melfort Sask \$2,665, P Kitchen Truro NS \$2,522, R G Konzelman Selkirk Man \$5,078, R J Kovach Tisdale Sask \$4,324, D F Kroshus Moose Jaw Sask \$2,763, P J Kuling Canora Sask \$2,179, Laboratoire Lavenderie Quebec Que \$3,384, M A Laffin New Waterford NS \$4,084, N Laframboise Cornwall Ont \$2,121, D Lambert Delta BC \$2,011, A W Lame Windsor Ont \$3,414, J Leblanc Yarmouth NS \$6,958, J I Lesik Windsor Ont \$3,799, J Levesque Dalhousie NB \$3,959, R Levesque St Leonard NB \$2,441, E D Lietz White Rock BC \$2,242, K A Maceachern Charlottetown PEI \$3,599, W S Macintyre Montague PEI \$5,520, BW Mackay Ganges BC \$2,327, W B Mackeigan Sydney Mines NS \$2,411, A J Maclellan Antigonish NS \$4,955, B Macleod Amherst NS \$2,517, B Manning Lumsden Nfld \$2,348, L Marchand Newcastle NB \$5,421, M McNally Deer Lake Nfld \$2,570, J Moore One Hundred Mile House BC \$2,461, G Moutant Caracquet NB \$3,593, A A Muir Armstrong BC \$2,684, D H P Ng Oliver BC \$2,436, V M Nickerson Yarmouth NS \$2,809, J Nikiforud Brantford Ont \$2,199, P E Normand Longueuil Que \$2,506,

North West Dental Laboratories Ltd Vancouver BC \$26,010, M J Obrien Thompson Man \$2,503, P C Outhouse Digby NS \$2,902, M C Parks St Catharines Ont \$8,242, R E Partridge Prince Albert Sask \$2,492, N W Pedwel North Bay Ont \$2,099, J Poitras Montmagny Que \$2,184, F A Pollon Timmins Que \$3,553, W G Prentice Springhill NS \$3,311, B E Prochazka Virden Man \$3,008, R J K Pyne Lennoxville Que \$2,064, V Ramos Burin Nfld \$2,689, L C Ringrose Renfrew Ont \$2,618, E J Robichaud Richibucto NB \$3,348, C R Rosland Gibsons BC \$2,209, V J Rosnoski Russell Man \$2,034, M Rossignall Bathurst NB \$2,609, J P Roussel Bathurst NB \$2,229, K Routley Winnipeg Man \$2,362, W Scott Mission BC \$3,680, C T Shaw Perth Andover NB \$2,892, Shaw Laboratories Winnipeg Man \$12,005, S Sigurdson Dauphin Man \$6,564, N L Simon Hamilton Ont \$10,596, P Simon Glace Bay NS \$6,449, M L Simoneau Melfort Sask \$2,045, H F Smith Brantford Ont \$2,583, W B Smith Indian Head Sask \$2,369, A St Jean Greenfield Park Que \$2,052, E St Onge Grand Falls NB \$2,605, M Star New Glasgow NS \$2,708, J N Stasiuk Portage Man \$3,406, P Steblyk Athabasca Alta \$2,646, A D Stewart Sussex NB \$3,033, D A Stewart Windsor NS \$2,395, M G Streiloff Edmonton Alta \$2,386, J Swan Clarendville Nfld \$3,661, T K Tomlinson Prince Albert Sask \$3,009, J R Trainer Port Hawkesbury NS \$5,646, M Trepanier Valleyfield Que \$2,350, Turner Dental Laboratory Victoria BC \$13,163, G Turner Glace Bay NS \$3,757, A J Vachon Cornwall Ont \$2,549, J D Vautour Dalhousie NB \$4,339, B J Bogt Chilliwack BC \$3,766, E Walker Bell Island Nfld B J Wall Saskatoon Sask \$2,262, D G Wardlaw Penticton BC \$2,103, R H Wate Fredericton NB \$2,317, J A Wate Prince Albert Sask \$2,476, C Williams Murray River PEI \$2,748, Wmh Young Kentville NS \$2,271, R A Vogel Zier Killarney Man \$2,670.

Fees to Medical Specialists and General Practitioners for Part-Time Services in Departmental Institutions and Clinics \$1,430,297—E H Achong Montreal Que \$11,220, J R Albert Dorval Que \$3,000, J Ananth Montreal Que \$7,200, K A Anquist Calgary Alta \$4,047, E Arenat Racine Montreal Que \$4,900, P Barre Montreal Que \$3,100, A Barsavaks Montreal Que \$5,732, H Bataillon Montreal Que \$4,049, D W Baxter Montreal Que \$6,160, M N Beck Charlottetown PEI \$5,760, J Beland St Lazare Que \$15,063, G D Bell Calgary Alta \$2,888, J T Bercovici Montreal Que \$13,200, K Berris Montreal Que \$12,184, S Bikadoroff Montreal Que \$9,900, R Blais Bordeaux Que \$13,200, D H Bouden Winnipeg Man \$3,000, F M Bourne Montreal Que \$7,625, R P Boyd Calgary Alta \$4,800, J P Brault Montreal Que \$5,940, G M Bray Beaconsfield Que \$5,500, D Brooks Ottawa Ont \$20,160, J H Burgess Montreal Que \$4,720, T Carey Ottawa Ont \$30,106, E Chirito Montreal Que \$27,357, C Cole Brossard Que \$16,560, J V Coyle St John's Nfld \$4,800, E Craigie Calgary Alta \$3,528, S Danais Laval Que \$26,094, E S Darchangelo Calgary Alta \$2,760, R De Dawson Verdun Que \$13,200, J C Dickinson Montreal Que \$8,400, R Dykstra Calgary Alta \$4,500, G E Edwards Calgary Alta \$3,876, M H Finlayson Outremont Que \$5,500, M R Finlayson Montreal Que \$3,000, D Florendine Calgary Alta \$10,109, H Fong Chomedey Que \$7,500, R Forsey Montreal Que \$2,520, B O Fournier Montreal Que \$7,800, P A Galbraith Winnipeg Man \$3,975, H R Gallie Calgary Alta \$3,975, J E Gibson Kingston Ont \$8,400, N J Gilmore Montreal Que \$7,700, H C Godefroy Montreal Que \$15,000, D Goltzman Montreal Que \$4,800, C A Goresky Montreal Que \$5,500, F A H Greenwood Westmount Que \$10,560, I G Gross Ottawa Ont \$9,459, P L Guertin Town of Mount Royal Que \$6,600, S Halparin Montreal Que \$8,800, G W Halpenny Montreal Que \$10,200, C H Hennings Victoria BC \$24,246, J S Henderson Winnipeg Man \$3,000, R Henderson Montreal Que \$3,600, M Ho Ping Kong Cote Saint Luc Que \$9,400, M M Hoffman Montreal Que \$2,400, W J Hollingsworth Calgary Alta \$3,180, D L G Howard Calgary Alta \$9,520, M Jabbari Hampstead Que \$13,450, S A Jacobson Montreal Que \$17,820, R Javernek Calgary Alta \$2,760, W A John Calgary Alta \$6,127, E Jomm Montreal Que \$7,600, J M Kilgour Winnipeg Man \$7,800, R Kimoff Dollard Que \$26,930, D G Kinneer Westmount Que \$2,275, L F Koyl Willowdale Ont \$7,916, J Krasny Montreal Que \$19,949, R Laing Mont-

VETERANS AFFAIRS—Continued

real Que \$8,900, Lakeshore Anaesthetists Pointe Claire Que \$5,300, S Lal Montreal Que \$5,280, R Lannigan Calgary Alta \$3,600, R Lantier Montreal Que \$9,000, J B Lantz Charlottetown PEI \$3,187, C T Leavitt Calgary Alta \$5,385, G Lehmann Montreal Que \$12,600, J G D Letts Calgary Alta \$7,249, M N Levant Calgary Alta \$8,902, W F Lingard Montreal Que \$6,900, F W Lundell Montreal Que \$26,400, F E Lundy Calgary Alta \$7,132, W R MacDonald Westmount Que \$5,110, J T MacDougall Winnipeg Man \$6,600, S J MacKinnon Calgary Alta \$24,100, A A MacLeod Bonshaw PEI \$2,618, J P MacLeod Westmount Que \$5,400, G L Mah Poy Calgary Alta \$3,280, E Marcotte Pierrefonds Que \$7,800, L Martinez Montreal Que \$5,760, C Massac Montreal Que \$2,933, D J McClure Montreal Que \$2,640, J S McGillivray Regina Sask \$9,363, H W Merrick Montreal Que \$24,350, A Miller Westmount Que \$22,260, R G Milliken Montreal Que \$9,452, D D Morehouse St Lambert Que \$5,940, B Murphy Westmount Que \$7,325, J H J J Nadeau New York City NY USA \$4,412, L Ogilvy Montreal Que \$11,880, R T Oliveros Chomedey Que \$7,920, M Osterreicher Montreal Que \$9,413, D R Owen Montreal Que \$7,920, J P Pare Montreal Que \$7,200, J G Petrie Como Que \$7,400, M F Pinsky Town of Mount Royal Que \$22,680, G Poland Montreal Que \$4,894, J S Polson Montreal Que \$6,000, B I Posner Montreal Que \$4,800, R E Pow Calgary Alta \$16,990, F I Rabow Montreal Que \$5,000, E A S Reid Montreal Que \$10,560, O Retzer Calgary Alta \$3,650, H Robinovitch Montreal Que \$6,600, R H M Roe Calgary Alta \$11,386, A Rona Montreal Que \$4,000, J S Rostant Montreal Que \$17,460, J C Samis Ottawa Ont \$5,280, J I Schulz Montreal Que \$15,499, H J Scott Westmount Que \$8,320, S Seah Beaconsfield Que \$17,640, T T Seddon Saskatoon Sask \$12,591, W G Selman Calgary Alta \$4,200, D Snidal Winnipeg Man \$3,600, H Starkey Westmount Que \$10,560, H D Stevens Montreal Que \$6,600, G J F Stewart Calgary Alta \$4,410, W D Stewart Calgary Alta \$6,777, E J Tabah Montreal Que \$5,940, Y Taguchi Hampstead Que \$16,500, C W Taylor Calgary Alta \$2,782, H G Thomas Calgary Alta \$3,660, J D Todd Calgary Alta \$4,620, M S Tsao Montreal Que \$18,662, P A Turgeon Montreal Que \$5,950, J C Vera Montreal Que \$8,800, R W Waddell Montreal Que \$17,600, L H Waldman Montreal Que \$5,100, J W Warnica Montreal Que \$9,220, D W C Watt Calgary Alta \$6,833, J S Wilson Town of Mount Royal Que \$21,050, W S Woolner Calgary Alta \$9,280, J K Young Calgary Alta \$3,380, A Zivovka Montreal Que \$2,800, J Zivovka Montreal Que \$10,800.

Food Services \$177,214—University of Alberta Edmonton Alta \$175,109.

Funeral Services \$1,135,786—A C I P F Quebec Que \$2,000, A Millard George Funeral Home Limited London Ont \$3,804, Abbey Funeral Co Vancouver BC \$4,056, Alex Logan Ltd Parry Sound Ont \$4,465, Angus H W Funeral Home New Glasgow NS \$2,500, Arnason Funeral Home Winnipeg Man \$2,850, Bardal Funeral Home Winnipeg Man \$5,962, Barretts Funeral Home St John's Nfld \$7,226, Benesch Funeral Home Barrehead Alta \$2,892, Bishops Funeral Home Woodstock NB \$7,050, Bouchard Fils Quebec Que \$2,500, Bowers Funeral Services Ltd Salmon Arm BC \$2,276, Brown Bros Funeral Directors Toronto Ont \$3,867, Burnaby Funeral Directors Ltd Burnaby BC \$2,486, Carl C Moose Summerside PEI \$3,705, Carnells Funeral Home St John's Nfld \$5,830, Castle Funeral Homes Ltd Saint John NB \$7,094, Cauls Funeral Home St John's Nfld \$7,920, Chapel of Pines Mortuary Parkville BC \$2,590, Corporation Funeraire De Lanse Quebec Que \$2,050, Cropp Funeral Home Winnipeg Man \$4,662, Cruikshank Funeral Home Halifax NS \$6,427, Dodsworth Brown Funeral Directors Hamilton Ont \$3,268, W J Dooley Funeral Service North Sydney NS \$2,500, Dwyer Funeral Home Ltd Hamilton Ont \$2,500, Evans Funeral Service London Ont \$2,705, F Lynett Ltd Toronto Ont \$2,075, Fewers Funeral Home Clarendville Nfld \$3,080, Filatres Funeral Home Corner Brook Nfld \$3,153, Fillmore Whitman Funeral Home Sydney Mines NS \$2,000, First Memorial Services Ltd Vancouver BC \$9,140, First Memorial Services Ltd Victoria

BC \$5,133, Fitzpatricks Funeral Home Saint John NB \$6,050, Foster McGarvey Ltd Edmonton Alta \$2,548, Frenettes Funeral Home Moncton NB \$2,000, Furlongs Funeral Home Ltd Amherst NS \$2,000, G O Dart Son Inc St Catharines Ont \$3,549, Giffen Mack Chapel Toronto Ont \$7,157, Glenhaven Memorial Chapel Ltd Vancouver BC \$2,783, H S Anderson and Sons Ltd Windsor Ont \$3,763, Hamilton Mortuary Ltd Vancouver BC \$4,235, Harron Bros Ltd Vancouver BC \$2,446, Hendersons Funeral Homes Ltd Abbotsford BC \$7,344, Hennessey Funeral Home Charlottetown PEI \$6,000, Hill Robinson Ltd Brantford Ont \$2,230, Island Services Ltd Lewisport Nfld \$2,030, J E Thomas Funeral Home Meadow Lake Sask \$2,710, James A McAdam Ltd Fredericton NB \$3,000, Jas M Carothers Son Funeral Services London Ont \$2,392, Jerrett Funeral Chapels Toronto Ont \$2,000, Jerrett Funeral Chapels Ltd Scarborough Ont \$2,636, John T Donohue Funeral Home Ltd London Ont \$5,538, Kearny Funeral Directors Vancouver BC \$3,180, Kelly Funeral Home Ottawa Ont \$5,360, Kilcollins Funeral Home Bath NB \$2,590, Klassen Funeral Home Winnipeg Man \$2,000, Leatherdale Gardiner Winnipeg Man \$3,455, Lepine et Cloutier Quebec Que \$5,928, Loughheed Funeral Home Sudbury Ont \$2,212, MacKenzie Funeral Home Prince Albert Sask \$4,622, Maclean Funeral Home Charlottetown PEI \$2,500, MacLeods Funeral Chapel Ltd Kamloops BC \$2,716, Mahers Funeral Homes Ltd Campbellton NB \$2,000, Maison Funeraire Robichaud Ltd Tracadie NB \$2,050, Martyn Funeral Home North Bay Ont \$2,197, Mattatall Funeral Home Truro NS \$2,000, McCall Bros Funeral Chapel Victoria BC \$9,647, McDonald Funeral Home Ltd St Stephen NB \$2,500, McDougall Brown Ltd Scarborough Ont \$2,135, McDougall Brown Ltd Toronto Ont \$2,042, V J McGillivray Funeral Homes Glace Bay NS \$3,538, McKagues Funeral Saskatoon Sask \$3,190, Montague Furnishing Co Montague PEI \$2,750, Mount Pleasant Nunn Thompson Chapel Vancouver BC \$2,984, N W Brennan Sons Ltd Saint John NB \$11,890, Needham Funeral Service London Ont \$4,526, Park Funeral Home Saskatoon Sask \$2,677, Park Memorial Edmonton Alta \$4,100, Paul O'Connor Funeral Home Scarborough Ont \$2,000, R H Porter Funeral Homes New Glasgow NS \$2,205, R S Kane Funeral Directors Willowdale Ont \$4,656, Reynolds Funeral Home Dawson Creek BC \$2,172, Richmond Funeral Home Ltd Richmond BC \$3,173, Rooney Funeral Home Alberta PEI \$4,255, S O Mehan Son Ltd St Stephen NB \$3,875, Sands Mortuary Ltd Victoria BC \$8,865, Sargent and Son Funeral Home Winnipeg Man \$2,550, Saskatoon Funeral Home Saskatoon Sask \$2,970, Schoening Funeral Service Ltd Kamloops BC \$2,606, Skinner Middlebrook Ltd Mississauga Ont \$2,110, Smiths Funeral Service Burlington Ont \$2,650, J A Snow Funeral Home Halifax NS \$4,707, Speers Funeral Home Regina Sask \$4,678, Strathies Funeral Home Bonavista Nfld \$2,040, Surrey Funeral Home Ltd Surrey BC \$2,897, The Ingram Funeral Home Ltd Toronto Ont \$2,326, Thompson Funeral Chapel Winnipeg Man \$6,000, Thompson Funeral Home Ltd Richibucto NB \$3,560, Trull Funeral Homes Ltd Toronto Ont \$5,772, Tubman Funeral Home Wolsley Sask \$2,093, Turner Porter Ltd Toronto Ont \$7,622, Tuttle Bros Ltd Moncton NB \$5,991, W J Hayes Funeral Home Quyon Que \$2,075, W J Jones Moose Jaw Sask \$2,174, J Albert Walker Funeral Home Halifax NS \$2,400, Ward Funeral Home Weston Ont \$5,720, Washington Johnston Ltd Toronto Ont \$24,893, Woodlawn Funeral Home Ltd New Westminster BC \$2,070.

Gravemarkers \$208,176—B C Monumental Works Ltd Victoria BC \$2,649, Beechwood Cemetery Downsview Ont \$2,756, Brockville Cemetery Brockville Ont \$2,695, Brunswick Monuments Ltd Grand Falls NB \$7,436, Chesley Memorial Works Chesley Ont \$15,032, Custom Bronze Monuments Vancouver BC \$2,048, W T Dauphinee Halifax NS \$11,623, Freres Therberge Enr Sherbrooke Que \$6,448, Geadr Cut Stone London Ont \$2,081, Graveside Memorial Saskatoon Sask \$14,825, Great West Memorials Ltd Osoyoos BC \$16,294, Hamilton Monument Co Hamilton Ont \$4,637, Henpahl Memorials Ltd Sherwood Park Alta \$6,577, Hillcrest Memorial Gardens Halifax NS \$2,679, Holy Cross Cemetery Thornhill Ont

VETERANS AFFAIRS—Continued

\$3,063, Kennys Marble Works St John's Nfld \$15,544, Kipling Memorial Works Howick Que \$4,287, Lakehead Monument Thunder Bay Ont \$13,466, Martel Sons Vankleek Hill Ont \$9,230, McLean Granite Ltd Red Deer Alta \$2,399, Mortimers Monumental Works Ltd Victoria BC \$3,747, Peters Monuments Summerside PEI \$4,932, Pine Hills Cemetery Scarborough Ont \$4,069, Regina Memorial Regina Sask \$5,450, Thake Monument Vaults Ltd Westport Ont \$4,670, Victory Memorial Park Surrey BC \$2,114.

Laundry Services \$750,218—Canada Carpet Cleaning Co Montreal Que \$2,621, Custom Cleaners Saskatoon Sask \$19,489, Hospital Ste Anne Ste Anne de Bellevue Que \$238,085, National Defence Medical Centre Ottawa Ont \$40,913, Perth Whitehall Ltd Winnipeg Man \$174,189, Star Dyers Cleaners Verdun Que \$5,734, United Clearnrite Ottawa Ont \$7,507, University of Alberta Hospital Edmonton Alta \$57,083, Wee Folks Diaper Service Ltd Montreal Que \$5,125, Wendys Reliable Halifax NS \$190,800.

Legal Services \$2,102.

Medical Services \$2,175,334—S Acharya Bay Largent Nfld \$3,056, D A Alsarrar London Ont \$2,432, Anaesthesia Associates London Ont \$4,296, Assiniboine Anaesthesia Group Winnipeg Man \$19,392, Associated Anaesthetists of Queen Mary Veterans Hospital Town of Mount Royal Que \$165,188, S I Bailey London Ont \$4,657, J F Ballantyne London Ont \$2,305, H Batalion Montreal Que \$16,426, K Beckstead Winnipeg Man \$4,927, G Beverage Regina Sask \$2,961, Brockville Fuels Brockville Ont \$2,795, B C Brown Victoria BC \$2,553, W H Burnett London Ont \$2,927, S M Busby London Ont \$3,728, Camp Hill Physicians Services Halifax NS \$116,343, Canadian Liquid Air Ltd London Ont \$11,732, L Chiu St Georges Nfld \$7,708, City Oxygen Rental Service Belleville Ont \$2,023, G A Clark London Ont \$3,095, O Clarke London Ont \$2,020, Clinical Chemistry Laboratories Boston Mass USA \$2,867, W Coke Winnipeg Man \$5,579, W K Coulter London Ont \$5,599, A Cumming Victoria BC \$6,225, J F B Cupples Victoria BC \$2,257, Dalhousie University Halifax NS \$40,278, Deer Lodge Hospital Medical Services Association Winnipeg Man \$220,566, Department of Veterans Affairs Woden Australia \$2,063, Drs J Sylvestre and Real Seguin in Trust Montreal Que \$6,734, P Dubravick Montreal Que \$5,194, P Duncan Trinity Nfld \$4,572, Eastern Professional Radiologists Halifax NS \$90,452, R S Eberhard London Ont \$2,547, Henry Carter Edmison and Burrage Victoria BC \$2,165, H C Fong Laval Que \$2,453, P J Fowler London Ont \$3,447, J D Gauthier Shippegan NB \$3,846, S Gelber Montreal Que \$2,217, E Gordon Montreal Que \$2,200, V C Graham London Ont \$7,313, H Grostern Montreal Que \$8,106, S G Groves Winnipeg Man \$2,072, H F Helmy Montreal Que \$4,788, G E Hobbs London Ont \$3,550, I G A St Anthony Nfld \$7,702, Island Medical Laboratory Victoria BC \$2,724, N Jaatoul London Ont \$2,482, H S Johnson Bancroft Ont \$2,737, E A Jones Regina Sask \$4,028, G Kazda St Marys Nfld \$2,613, Kendall and Duvoisin Spokane Wash USA \$5,235, S P Kenning Victoria BC \$3,353, Kingston Home Oxygen Kingston Ont \$3,724, Laboratoire D'Expertise Quebec Que \$7,025, Lakeside Oxygen Kingston Ont \$6,576, J W Leblond Regina Sask \$20,244, M Leith Victoria BC \$2,223, F Leung Winterton Nfld \$13,981, J A Lewis London Ont \$17,395, London Biochemistry Reference Laboratory London Ont \$17,774, G Mack Halifax NS \$2,400, J A MacNulty Halifax NS \$3,600, E E Macrae London Ont \$2,176, Manitoba X-Ray Clinic Winnipeg Man \$59,058, S McClellan St John's Nfld \$2,301, McGill University Montreal Que \$53,335, J S McGillivray Regina Sask \$5,614, D McInnes Halifax NS \$2,892, B McKenna Saskatoon Sask \$2,127, T D McLarty London Ont \$2,057, Medical Surgical Associates Regina Sask \$4,347, Medigas Eastern Ontario Ottawa Ont \$2,687, A E Moffitt Halifax NS \$4,800, Montreal General Hospital Montreal Que \$10,628, W Morgan Eastport Nfld \$8,076, L R Morse Saint John NB \$2,075, National Defence Medical Centre Ottawa Ont \$49,009, H G Parkin Marmora Ont \$5,756, M Parsons Glovertown Nfld \$2,265, J G Patel Windsor Ont \$2,529, K S Patel Bridgetown NS \$2,087, N A

M Paterson London Ont \$7,508, SB SP Paterson Victoria BC \$2,492, I C Price London Ont \$3,393, R C Pronger Victoria BC \$3,573, J Purres London Ont \$4,145, Queen Mary Radiologists Town of Mount Royal Que \$87,526, J Rosen Kirkland Que \$3,917, H R Ross Sydney NS \$2,400, W C Ross Victoria BC \$2,016, Royal Victoria Hospital Montreal Que \$15,267, O Schickler Montreal Que \$9,308, T N Siller Montreal Que \$7,401, S Silver Saint John NB \$4,209, C Sturge Gander Nfld \$5,982, Sunnybrook Hospital University of Toronto Clinics Toronto Ont \$42,898, J C Theriault Saint John NB \$3,003, C A Thompson London Ont \$2,966, Tri County Welding Supplies Ltd Kitchener Ont \$2,344, University Anaesthesia Services Halifax NS \$36,500, University Hospital London Ont \$3,214, University Internal Medicine Clinic Halifax NS \$35,816, C E VanRooyen Halifax NS \$14,750, Veterans Administration Washington DC USA \$9,076, Victoria General Hospital Halifax NS \$28,757, Victoria Hospital London Ont \$22,900, Wass Breathing Equipment Ltd Victoria BC \$20,266.

Nursing Services \$388,044—Alberta Male Nursing Service Edmonton Alta \$4,456, C Barrand Chalk River Ont \$4,886, K Crow Hamilton Ont \$7,284, R Inglis Lachine Que \$3,243, R Lamontagne Montreal Que \$2,798, Medox Winnipeg Man \$32,831, G Small Moretons Nfld \$2,190, St Elizabeth Visiting Nurses Toronto Ont \$5,529, Victorian Order of Nurses St John's Nfld \$2,665, Dartmouth NS \$4,210, Halifax NS \$11,661, Kentville NS \$2,142, Sydney NS \$10,363, Truro NS \$2,523, Montreal Que \$2,020, Ste Anne de Bellevue Que \$2,260, Carleton Place Ont \$4,859, Chatham Ont \$2,548, Cornwall Ont \$2,201, Hamilton Ont \$7,351, Kitchener Ont \$4,135, London Ont \$6,182, North Bay Ont \$4,415, Ottawa Ont \$17,170, Pembroke Ont \$2,864, Toronto Ont \$96,166, Trenton Ont \$7,749, Windsor Ont \$7,980, Winnipeg Man \$72,938, Saskatoon Sask \$11,490, Regina Sask \$7,647, Calgary Alta \$2,206, Edmonton Alta \$4,047.

Optometrists Services \$130,788.

Outside Hospital Services \$27,184,925—Aberdeen Hospital New Glasgow NS \$7,709, Alberta Hospital Edmonton Alta \$75,100, Alberta Hospital Ponoka Alta \$57,196, Alexanian Brothers Hospitals San Jose Calif USA \$7,812, All Saints Hospital Springhill NS \$9,865, Battlefords Union Hospital North Battleford Sask \$2,085, Blanchard Fraser Memorial Kentville NS \$3,370, Brandon General Hospital Brandon Man \$50,880, Bulkley Valley District Hospital Smithers BC \$4,908, Burnaby General Hospital Burnaby BC \$7,543, Burns Lake and District Hospital Burns Lake BC \$3,129, Campbell River District Hospital Campbell River BC \$8,646, Cape Breton Hospital Sydney NS \$60,406, Centre Hospitalier de L'Universite Laval Quebec Que \$702,773, Centre Hospitalier Robert Giffard Quebec Que \$9,480, Centre Hospitalier Cote Des Neiges Montreal Que \$6,250, Centre Psychiatrique De Roberval Roberval Que \$15,150, Charles Camell Hospital Edmonton Alta \$5,027, Charlotte County Hospital St Stephen NB \$3,591, Charlottetown Hospital Charlottetown PEI \$24,710, Chilliwack General Hospital Chilliwack BC \$6,893, Claresholm Care Centre Claresholm Alta \$45,067, Clinique Roy Rousseau Quebec Que \$11,307, Colchester Hospital Truro NS \$2,155, Commonwealth of Pennsylvania Warren Pa USA \$29,481, Community Hospital Smiths Falls Ont \$7,650, County of Bruce General Hospital Walkerton Ont \$2,067, Cowichan District Hospital Duncan BC \$21,996, Cranbrook District Hospital Cranbrook BC \$21,031, Deaconess Hospital Spokane Washington DC USA \$6,801, Department of Health North Battleford Sask \$127,166, Department of Health and Social Security Blackpool England \$32,650, Department of Health-Weyburn Psychiatric Centre Weyburn Sask \$58,650, Department of Mental Hygiene Albany NY USA \$16,864, Douglas Hospital Verdun Que \$14,692, Dr Everett Chalmers Hospital Fredericton NB \$5,020, Dr Georges L Dumont Hospital Moncton NB \$3,555, Eastern Health and Social Services Board Belfast Ireland \$9,647, Eastern Shore Memorial Hospital Sheet Harbour NS \$8,556, Edmonton General Hospital Edmonton Alta \$7,561, Flin Flon General Hospital Flin

VETERANS AFFAIRS—Continued

Flon Man \$9,106, Foothills Hospital Calgary Alta \$5,079, G F Strong Rehabilitation Centre Vancouver BC \$8,763, G R Baker Memorial Hospital Quesnel BC \$10,717, General Hospital Sault Ste Marie Ont \$9,632, General Hospital St John's Nfld \$779,766, General Hospital of Port Arthur Thunder Bay Ont \$5,257, Golden and District General Hospital Golden BC \$4,357, Gorge Road Hospital Victoria BC \$27,039, Grace Hospital Ottawa Ont \$2,714, Grace Hospital Winnipeg Man \$16,422, Guelph General Hospital Guelph Ont \$9,127, Halifax Infirmary Halifax NS \$6,759, Hamilton General Hospital Hamilton Ont \$12,663, Health Sciences Centre Winnipeg Man \$13,905, Henderson General Hospital Hamilton Ont \$2,105, Highland View Regional Hospital Amherst NS \$4,823, Hillsborough Hospital Charlottetown PEI \$18,541, Holy Family Hospital Vancouver BC \$4,875, Holy Family Hospital Prince Albert Sask \$2,394, Hospital Honore Mercier Inc St Hyacinthe Que \$5,152, Hopital Hotel Dieu Montreal Que \$37,587, Hopital Laval Quebec Que \$5,926, Hopital St Francois D'Assise Quebec Que \$7,189, Hotel Dieu Kingston Ont \$15,894, Hotel Dieu Hospital Chatham NB \$8,531, Institut de Cardiologie Montreal Que \$8,640, Inverness Consolidated Memorial Hospital Inverness NS \$2,467, Kelowna General Hospital Kelowna BC \$37,673, Kimberley District Hospital Kimberley BC \$15,252, Kings County Hospital Montague PEI \$2,355, Kingston General Hospital Kingston Ont \$30,204, Kitchener Waterloo Hospital Kitchener Ont \$6,309, Kootenay Lake District Hospital Nelson BC \$19,221, Lady Minto Gulf Islands Hospital Ganges BC \$6,621, Ladysmith General Hospital Ladysmith BC \$4,305, Lake of the Woods Hospital Kenora Ont \$2,025, Langley Memorial Hospital Langley BC \$6,061, Lions Gate Hospital Vancouver BC \$23,610, M S A General Hospital Abbotsford BC \$6,750, Maple Ridge Hospital Maple Ridge BC \$9,914, McKellar General Hospital Thunder Bay Ont \$12,130, Metropolitan General Hospital Windsor Ont \$4,735, Mills Memorial Hospital Terrace BC \$4,669, Minister of Finance-Province of British Columbia Vancouver BC \$10,797, Minister of Finance-Province of Manitoba Winnipeg Man \$153,986, Misericordia Hospital Edmonton Alta \$12,250, Misericordia Hospital Winnipeg Man \$6,715, Mission Memorial Mission BC \$4,556, Moncton City Hospital Moncton NB \$4,240, Montfort Hospital Ottawa Ont \$3,619, Montreal General Hospital Montreal Que \$5,931, Moose Jaw Union Hospital Moose Jaw Sask \$8,083, Mount St Mary Hospital Victoria BC \$3,287, Nanaimo Regional General Hospital Nanaimo BC \$63,457, National Defence Medical Centre Ottawa Ont \$1,029,275, New Waterford Consolidated Hospital New Waterford NS \$3,243, Northside General Hospital North Sydney NS \$3,918, Nova Scotia Hospital Dartmouth NS \$13,050, Oakville Trafalgar Hospital Oakville Ont \$2,386, Orthopaedic Arthritis Hospital Toronto Ont \$25,017, Ottawa Civic Ottawa Ont \$20,970, P E A Hospital Charlottetown PEI \$16,449, Peace Arch District Hospital White Rock BC \$41,641, Peace River Hospital Peace River Alta \$2,337, Pearson Hospital Vancouver BC \$2,424, Penticton Regional Hospital Penticton BC \$27,797, Peterborough Civic Hospital Peterborough Ont \$3,437, Powell River General Hospital Powell River BC \$13,725, Prince County Hospital Summerside PEI \$7,485, Prince George Regional Hospital Prince George BC \$11,751, Prince Rupert Regional Hospital Prince Rupert BC \$5,597, Provincial Mental Hospital Campbellton NB \$6,570, Provincial Sanatorium Charlottetown PEI \$8,606, Queen Victoria Hospital Revelstoke BC \$3,212, Queensway Carleton Hospital Ottawa Ont \$8,075, Regina General Hospital Regina Sask \$17,988, Rehabilitation Centre Charlottetown PEI \$8,387, Rest Haven Hospital Sidney BC \$4,737, Richmond General Hospital Richmond BC \$15,695, Riverview Hospital Essondale BC \$204,086, Rosehaven Hospital Camrose Alta \$2,661, Royal Alexandra Hospital Edmonton Alta \$9,974, Royal Columbia Hospital New Westminster BC \$41,826, Royal Inland Hospital Kamloops BC \$40,772, Royal Jubilee Hospital Victoria BC \$1,500,576, Royal Victoria Hospital Montreal Que \$7,204, Saanich Peninsula Hospital Saanichton BC \$3,618, Sacred Heart Medical Centre Spokane Wash USA \$3,411, Saint John General Hospital Saint John NB \$6,213, Santa Ana Tustin Community Hospital Santa Ana Calif USA \$3,653, Sarnia General

Hospital Sarnia Ont \$3,896, Saskatoon City Hospital Saskatoon Sask \$30,638, Selkirk General Hospital Selkirk Man \$6,403, Shagnessy Hospital Vancouver BC \$6,581,054, Shuswap Lake General Hospital Salmon Arm BC \$7,029, Soldiers Memorial Hospital Campbellton NB \$2,414, Souris Hospital Souris PEI \$7,129, South Okanagan General Hospital Oliver BC \$2,019, Special Care Unit Charlottetown PEI \$21,725, St Boniface Hospital Winnipeg Man \$20,964, St Clares Mercy Hospital St John's Nfld \$2,730, St Josephs General Hospital Comox BC \$15,844, St Josephs Hospital Guelph Ont \$2,753, St Josephs Hospital Hamilton Ont \$17,854, St Louis Hospital Bonnyville Alta \$8,149, St Marys Hospital New Westminster BC \$31,407, St Marys General Hospital Kitchener Ont \$2,551, St Marys Hospital Sechelt BC \$51,993, St Michaels Hospital Toronto Ont \$2,405, St Pauls Hospital Vancouver BC \$28,341, St Pauls Hospital Saskatoon Sask \$7,054, St Theresa Hospital St Paul Alta \$8,705, St Vincents Hospital Vancouver BC \$4,812, Summerland General Hospital Summerland BC \$4,001, Sunnybrook Medical Centre Toronto Ont \$3,638,799, Surrey Memorial Hospital Surrey BC \$23,494, Sussex Health Centre Sussex NB \$2,019, Sutherland Harris Memorial Hospital Pictou NS \$4,583, Swan River Valley Hospital Swan River Man \$2,754, Sydney City Hospital Sydney NS \$2,620, The Kentville Hospital Association Kentville NS \$26,577, Toronto General Hospital Toronto Ont \$16,160, Trail Regional Trail BC \$7,372, University of British Columbia Health Science Vancouver BC \$3,318, Unger Nursing Homes Ltd Hamilton Ont \$6,343, University Hospital Edmonton Alta \$233,584, University Hospital London Ont \$3,214, University Hospital Saskatoon Sask \$65,276, Valleyview Hospital Essondale BC \$15,470, Vancouver General Hospital Vancouver BC \$119,670, Vernon Jubilee Hospital Vernon BC \$89,575, Veterans Administration Washington DC USA \$237,058, Victoria General Hospital Halifax NS \$79,810, Victoria General Hospital Victoria BC \$51,682, Victoria Health Centre Fredericton NB \$533,096, Victoria Hospital London Ont \$5,911,791, Victoria Hospital Winnipeg Man \$7,029, Wainwright General Hospital Wainwright Alta \$6,931, Wascana Hospital Regina Sask \$730,241, Waterford Hospital St John's Nfld \$25,236, Wellesley Hospital Toronto Ont \$11,812, West Coast General Hospital Port Alberni BC \$9,690, West Saint John Community Hospital Saint John NB \$2,044,738, Windermere District Hospital Invermere BC \$5,674, Yorkton Union Hospital Yorkton Sask \$5,185.

Pharmacy Services \$8,336,512—A Lariviere et R Thibault Lachute Que \$3,395, A R Mann Pharmacy Ltd Duncan BC \$2,956, Aberdeen Pharmacy Medicine Hat Alta \$4,117, Acadia Drug Mart Moncton NB \$9,531, Action Drugs Estey Saskatoon Sask \$4,712, Action Drugs Mount Royal Saskatoon Sask \$6,117, Aikenheads Drug Store Renfrew Ont \$7,273, Akron Pharmacy Toronto Ont \$3,069, Alberton Pharmacy Alberton PEI \$10,822, Alexanders Pharmacy Ltd Minnedosa Man \$2,203, Alexandria Drug Mart Alexandria Ont \$3,436 All Niter Super Drug Edmonton Alta \$2,291, Allandale Drugs Barrie Ont \$2,853, Allans Pharmacy St Catharines Ont \$6,266, Allard Minville and Smith Gaspe Que \$2,579, Alpha Drugs Ltd Newcastle NB \$6,510, Ambleside Rexall Pharmacy West Vancouver BC \$2,671, Amherst Dispensary Scarborough Ont \$5,087, Amherst Dispensary Toronto Ont \$2,656, Amherst Pharmacy Scarborough Ont \$3,617, Amherstburg Big V Amherstburg Ont \$4,488, Ancaster Pharmacy Ancaster Ont \$2,520, Anderson Drug Drumheller Alta \$6,040, Anderson Pharmacy North Battleford Sask \$2,602, Anderson United Pharmacy Abbotsford BC \$3,882, Apollon Pharmacy Ltd Toronto Ont \$2,286, Arcade Guardian Pharmacy Midland Ont \$2,764, Archibalds Drug Store Truro NS \$4,718, Armour Dispensing Chemists Downsview Ont \$3,118, Armstrong Bros Pharmacy Tillsonburg Ont \$2,598, Armstrong Drugs Edmonton Alta \$6,017, Arnald Pharmacy Paris Ont \$2,245, Arnprior Pharmacy Arnprior Ont \$2,311, Arrowsmith Pharmacy Pardsville BC \$4,240, Ashern Pharmacy Ltd Ashern Man \$2,964, Ashfords Pharmacy Mount Pearl Nfld \$3,783, Athabasca Pharmacy Athabasca Alta \$3,096, Atkinsons Drug Store Hamilton Ont \$7,565, Avenue Pharmacy Winnipeg Man \$2,847,

VETERANS AFFAIRS—Continued

Avery Carr Clinic Pharmacy Creston BC \$2,863, Avon Rexall Drugs Regina Sask \$8,374, B A Pharmacy Toronto Ont \$5,843, B D R Drug Mart Kirkland Lake Ont \$3,741, Babers Pharmacy Ltd Balcarres Sask \$3,179, Baie Verte Pharmacy Baie Verte Nfld \$3,132, Balmcom Chittick Pharmacy Halifax NS \$56,736, Balkwill Big V Pharmacy Windsor Ont \$3,127, Bancroft Pharmacy Ltd Bancroft Ont \$11,685, Barrie Medical Arts Pharmacy Barrie Ont \$2,789, Barton Chester Pharmacy Hamilton Ont \$6,130, Bassons Pharmacy Strathroy Ont \$4,051, Bay Despoir Health St Albans Nfld \$5,947, Bay Drugs Edmonton Alta \$2,354, Bayview Pharmacy Holyrood Nfld \$3,676, Bayview Pharmacy Kelligwess Nfld \$6,013, Beach IDA Pharmacy Toronto Ont \$3,285, Bear River Drugs Bear River NS \$5,432, Bearnese Drug Store Wolfville NS \$2,084, Beausejour Drugs Ltd Beausejour Man \$2,047, Bedford Western Drug Mart Salmon Arm BC \$3,351, Belchs Drug Store Tweed Ont \$2,783, M Bellerose Rawdon Que \$3,421, Ben Thompsons Drugs Prescott Ont \$2,587, Bens Pharmacy Stephenville Nfld \$8,180, Bi Rite Drugs Ltd Regina Sask \$7,570, P Bilodeau Quebec Que \$3,299, Birtle Pharmacy Birtle Man \$4,813, Bishop Briscoe Pharmacy Gananouque Ont \$2,629, Bishop Drugs Red Deer Alta \$2,378, Bishops Pharmacy Ltd Burks Falls \$3,479, Black Diamond Pharmacy Glace Bay NS \$5,573, Blain MacLean Pharmacy Calgary Alta \$6,843, Blaine Whites Prescription Ltd Saskatoon Sask \$2,219, R Blanchet Cabano Que \$3,153, R Blanchet Kamouraska Que \$3,648, Bloor Pharmacy Toronto Ont \$4,441, Blue Bottle Pharmacy Calgary Alta \$3,643, Blue Cross Moncton NB \$274,050, Bogardus Gaul Pharmacy Guelph Ont \$3,301, P Boileau Magog Que \$2,572, Bonavista Pharmacy Bonavista Nfld \$7,288, Bonin et Lahaye Amqui Que \$2,622, Botwood Pharmacy Botwood Nfld \$6,935, Bowkes Pharmacy Thunder Bay Ont \$13,411, Bowness Drugs Calgary Alta \$2,479, Bradbrookes Prescription Druggists Ltd Swift Current Sask \$5,930, Brandon Pharmacy Ltd Langley BC \$2,270, Brant Arts Dispensary Burlington Ont \$4,158, Bridgeland Pharmacy Calgary Alta \$2,775, Bridgetown Pharmacy Bridgetown NS \$7,291, Broadleys Pharmacy Moosomin Sask \$2,626, Broadway Pharmacy Toronto Ont \$4,196, Broadway Pharmacy Winnipeg Man \$3,464, Brock Pharmacy Kamloops BC \$2,128, Brownlie Drug Co Ltd Rocky Mountain House Alta \$2,387, Browns Drug Store Brandon Man \$3,390, Brunet Enr Quebec Que \$7,552, Bruttons Drug Store Port Perry Ont \$2,161, Bryson Big V Pharmacy Windsor Ont \$2,928, Buckley Drug Calgary Alta \$2,065, Buckleys Drug Store Sydney NS \$2,426, Buctouche Pharmacy Buctouche NB \$5,400, Budget Drug Mart Clarendville Nfld \$5,461, Bujold Pharmacy Ltd Campbellton NB \$9,841, Burkett's Drug Store Gilbert Plains Man \$3,276, Burns Pharmacy St Thomas Ont \$7,759, Bush Pharmacy Ltd Gravenhurst Ont \$4,576, C A MacQuarrie Drug Truro NS \$7,608, C D Hemeon and Sons Ltd Liverpool NS \$2,432, C J Staples Drug Ltd Moncton NB \$2,445, C M Dickinson Ltd Newcastle NB \$16,595, C W Fraser Pharmacy Truro NS \$5,684, Cabot Dispensary Clarendville Nfld \$2,863, Calgary Coop Calgary Alta \$4,330, Callander IDA Pharmacy Callander Ont \$2,509, Cambrian Drugs Calgary Alta \$2,215, Campbells Pharmacy Port Hawkesbury NS \$4,318, Campbells Pharmacy Westville NS \$9,893, Canada Apothecary London Ont \$9,902, Canora Drugs Canora Sask \$2,801, Canso Pharmacy Canso NS \$3,139, Cantin Drugs Ltd Winnipeg Man \$3,207, Capitol Drug Ltd Sydney Mines NS \$8,168, Carboneau et Poitevin Laval Que \$2,708, B Caron Quebec Que \$2,476, Carrigan Lake Hill Drugs Victoria BC \$5,068, Carrolls Drug Store Glace Bay NS \$36,894, Carruthers Drugs Ltd Dunnville Ont \$4,404, Carson Drugs Vancouver BC \$2,106, Carson Pharmacy Ltd Lac Du Bonnet Man \$2,200, Carters Pharmacy Listowel Ont \$3,055, Cavanagh Pharmacy Thessalon Ont \$4,393, Cedar Heights Drug Mart Scarborough Ont \$3,514, Centennial Pharmacy Carleton Place Ont \$2,924, Centennial Pharmacy Vancouver BC \$4,886, Central Chemists Ltd Toronto Ont \$5,076, Central Drug Stores Ltd Nanaimo BC \$7,620, Central Medical Pharmacy Toronto Ont \$5,652, Central Pharmacy Grand Falls Nfld \$4,241, Central Pharmacy Nanaimo BC \$12,860, Central Pharmacy Ltd Yarmouth NS \$7,216, Centre Chemists Keswick Ont \$7,013, A Chabot Ormstown Que \$3,316, L Chabot Quebec Que

\$4,143, Champions Pharmacy Kensington PEI \$4,243, Chapmans Drug Store Collingwood Ont \$2,732, Chapmans Drugs The Apothecary Shop London Ont \$2,458, Charlotte Mondoux et Fieghut Rouyn Que \$2,374, Chase Drugs Ltd Chase BC \$3,486, Chester Pharmacy Chester NS \$8,002, Chipman Pharmacy Chipman NB \$4,445, Chisholms Pharmacy Aylesford NS \$3,753, Chuck Luders Pharmacy St Catharines Ont \$2,430, Churchill Pharmacy Clarendville Nfld \$5,457, City Drug Store Yarmouth NS \$6,850, City Pharmacy Corner Brook Nfld \$9,739, Civic Prescription Pharmacy New Westminster BC \$4,462, Clair Munro Pharmacy London Ont \$2,924, Clare Pharmacy Ltd Meteghan NS \$2,307, Claresholm Pharmacy Claresholm Alta \$2,373, Clarks Pharmacy Lennoxville Que \$8,448, Clements Drug Store Brandon Man \$8,027, Clermont et Courchesne Magog Que \$4,524, Cliffords Pharmacy Dalhousie NB \$16,210, Clinic Pharmacy Brandon Man \$4,745, Clinic Pharmacy Dawson Creek BC \$2,547, Clinic Pharmacy Oshawa Ont \$4,356, Clinic Pharmacy Thunder Bay Ont \$5,402, Coad Drugs Ltd Saskatoon Sask \$6,240, Cochrane Pharmacy Wolfville NS \$5,456, Cochrane Drugs Plaster Rock NB \$12,179, Colquhoun Drugs Ltd Thunder Bay Ont \$3,931, Colwood Pharmacy Victoria BC \$7,559, Come By Chance Pharmacy Come By Chance Nfld \$18,623, Community Health Pharmacy Saskatoon Sask \$2,249, Cooks Pharmacy Kitchener Ont \$3,218, Corkery Drugs Ponoka Alta \$2,144, Corner Drug Store Sackville NB \$7,779, Cornwall Drugs St John's Nfld \$8,043, Cornwells Drug Store Ltd Shellbrook Sask \$4,541, Cosgrave Pharmacy Windsor Ont \$2,635, Cosmopolitan Pharmacy Toronto Ont \$2,628, Cottage Hospitals St John's Nfld \$8,743, G Couillard St Jean Port Joli Que \$3,845, R Couillard Courville Que \$2,186, Coulter and Yates Pharmacy London Ont \$8,240, Courard Pharmacy Tillsonburg Ont \$2,916, Courtenay Drug Co Ltd Courtenay BC \$3,870, Courtice Drugs Ltd Turfletford Sask \$2,192, J Coutu Ste Foy Que \$2,681, Cowell Pharmacy Ltd Brantford \$4,811, Crawford Drugs Ltd Vancouver BC \$2,406, Crossroads Pharmacy Viking Alta \$2,208, Crowell Drug Store Halifax NS \$14,278, Morrison Cummings New Waterford NS \$3,895, Curry Drugs Brockville Ont \$3,019, Cusdens Pharmacy Barrie Ont \$4,608, Cuthbert Pharmacy St Catharines Ont \$2,571, D and M Drug Store Halifax NS \$2,449, D R MacLeod and Co New Glasgow NS \$5,393, Dalbys Pharmacy Ltd Victoria BC \$2,498, Dale Brothers Drugs Toronto Ont \$15,162, Dales Pharmacy Brampton Ont \$5,012, Dales Pharmacy Ltd Toronto Ont \$13,711, Davie Pharmacy Uxbridge Ont \$2,112, Davies Pharmacy North Vancouver BC \$4,636, Davis Rexall Drugs Napawin Sask \$5,632, Dean Russell Pharmacy London Ont \$3,565, Delhi Pharmacy Delhi Ont \$2,889, Dell Chemists Ltd Hamilton Ont \$11,465, Dempseys Drugs Bathurst NB \$2,977, Denault Pharmacy Gracefield Que \$2,168, A Descoteaux Paspebiac Que \$6,358, Desjardins Pharmacy Ottawa Ont \$4,617, Devon Pharmacy Fredericton NB \$9,226, Dewars Pasqua Drugs Regina Sask \$3,153, Diamond Drug Black Diamond Alta \$2,937, Dickesons Drug Store Doaktown NB \$3,553, Dieppe Pharmacy Ltd Dieppe NB \$4,166, Dimocks Pharmacy Ltd Windsor NS \$2,834, Doane Hall Pharmacy Oak Ridges Ont \$3,208, Doanes Pharmacy Barrington Passage NS \$9,372, Dollar Pharmacy Calgary Alta \$3,902, Don Nicol Pharmacy Owen Sound Ont \$6,061, Downey Pharmacy Colbourne Ont \$2,828, Downtown Drugs Ltd Calgary Alta \$9,293, Drake Pharmacy Ltd Winnipeg Man \$4,553, Dry City Ltd Lindsay Ont \$3,295, Drug City Pharmacy Saint John NB \$5,452, Dryden Pharmacy Dryden Ont \$5,572, Du Lac Pharmacy Ste Rose Man \$7,918, Duckworth Pharmacy St John's Nfld \$2,828, Duffetts Pharmacy Catalina Nfld \$13,093, Dundas RX Pharmacy Agincourt Ont \$2,519, Dunk The Druggist Fort Qu'Appelle Sask \$2,634, Dunlops Pharmacy Goderich Ont \$3,860, P Durocher Chateaugay Que \$3,862, P Dussault Theford Mines Que \$2,154, Dymond Drugs Ltd Brantford Ont \$5,770, E Earl MacDonald Pictou NS \$2,315, Eagle Valley Pharmacy Sicamous BC \$2,378, Ealing Pharmacy London Ont \$4,639, Earleys Pharmacy Erickson Man \$2,428, Eastview Pharmacy Inc Oshawa Ont \$2,180, Ebbeling Pharmacy Winnipeg Man \$2,833, Economy Drugs Toronto Ont \$4,483, Eldorado Drugs Winnipeg Man \$3,849, Eldridge United Vancouver BC \$3,069, Elizabeth Drugs St John's

VETERANS AFFAIRS—Continued

Nfld \$2,946, Ellerby Hall Chemists Winnipeg Man \$6,467, Elmsdale Pharmacy Elmsdale NS \$3,478, Emesans Pharmacy Liverpool NS \$2,731, Emo Rexall Drugs Emo Ont \$3,566, Empire Drug Co Ltd Winnipeg Man \$2,893, English McCordie Big V Pharmacy Sarnia Ont \$3,631, Enmans Drug Shop Summerside PEI \$2,949, Esquimalt Plaza Pharmacy Victoria BC \$4,269, Etobicoke Centre Pharmacy Rexdale Ont \$2,134, Exeter Pharmacy Exeter Ont \$3,901, F Groleau Inc Sherbrooke Que \$2,208, F W B Brathwaite Co Winnipeg Man \$2,117, Fairfield Pharmacy Victoria BC \$3,568, Fairview Drugs Fairview Alta \$2,384, Falls Pharmacy Ltd Niagara Falls Ont \$4,006, Family Drugs Edmonton Alta \$3,311, Feeros Pharmacy Ltd Woodstock NB \$8,491, Fennell Square Big V Drug Mart Hamilton Ont \$2,621, Fernie Drugs Ltd Fernie BC \$2,885, Ferris Drugs Ltd North Bay Ont \$3,184, Fischers Drug Store Chilliwack BC \$2,671, Fishers United Pharmacy Delta BC \$3,021, Flewelling Pharmacy Halifax NS \$2,604, Flin Flon Pharmacy Flin Flon Man \$2,303, Forbes et Guimond Mont Joli Que \$2,485, Fords Pharmacy Saskatoon Sask \$2,903, Fords Pharmacy Ltd Hillsborough NB \$3,668, Fords Pharmacy Ltd Moncton NB \$18,544, Fords Pharmacy Ltd Riverview NB \$5,973, Forest Hill Drug Halifax NS \$3,496, Forest Pharmacy Forest Ont \$3,075, R Fortier Rimouski Que \$2,957, J Fortin St Leonard Que \$3,480, Fortune Pharmacy Fortune Nfld \$3,359, Foss Pharmacy Pembroke Ont \$2,916, Freds Pharmacy Vancouver BC \$5,599, R Frenette Quebec Que \$2,965, Friesen Drugs Rosthern Sask \$3,058, Fromstein Pharmacy Ltd Toronto Ont \$8,709, Frontier Pharmacy Coquitlam BC \$3,606, Fullertons Drug Store Brockville Ont \$3,169, Fullertons Drug Store Cornwall Ont \$15,248, Fyfes Pharmacy Barrhead Alta \$2,554, G Stanley Park Pharmacy Caledonia Ont \$3,701, G Tambllyn Ltd Toronto Ont \$44,961, Gagemount Pharmacy Hamilton Ont \$3,642, J Gagnon Gaspé Que \$3,307, Ganges Pharmacy Ganges BC \$4,513, Gants United Pharmacy Vancouver BC \$2,165, Y Gariepy Iles De La Madeleine Que \$4,492, Geens Pharmacy Belleville Ont \$11,094, Georgian Bay Drugs Ltd Parry Sound Ont \$3,749, Gibson Drug Ltd Hamilton Ont \$9,041, Gibsons Western Drugs Gibsons BC \$3,475, Girwoods Drug Store Perth Ont \$2,083, Glencade Pharmacy Ltd Etobicoke Ont \$2,486, Glows Pharmacy Winnipeg Man \$5,062, Goldman Discount Drugs Toronto Ont \$3,557, Good Neighbor Drugs St Stephen NB \$6,026, Good Neighbour Drugs Charlottetown PEI \$3,532, Good Neighbour Drugs Digby NS \$10,744, Good Neighbour Drug Bridgewater NS \$8,093, Gordners Pharmacy Windsor Ont \$2,741, Gordons I D A Pharmacy Kincardine Ont \$4,805, Gorhams Drug Store Campbellton NB \$9,815, Gorhams Drug Store Dalhousie NB \$4,128, A Gosselin Quebec Que \$2,585, Goulds Drug Store Toronto Ont \$2,266, Grand Falls Pharmacy Grand Falls NB \$5,946, Grandview Pharmacy Cambridge Ont \$3,694, Gravenhurst Pharmacy Gravenhurst Ont \$3,429, Gray Chemists Ltd Prince Albert Sask \$4,520, Greendale Drugs Ltd Toronto Ont \$10,260, Greens Harbour Pharmacy Greens Harbour Nfld \$2,189, Gregorys Drug Store Lindsay Ont \$3,388, Grimsby Pharmacy Grimsby Ont \$4,426, A Guertin Quebec Que \$3,633, H J Madill Drugs Frankfort Ont \$2,319, H R Drugs Stratford Ont \$3,284, Hahn Pharmacy Waterloo Ont \$2,609, Haliburton Pharmacy Haliburton Ont \$8,094, Hamilton Drug Ltd Havelock Ont \$2,347, Hampton Pharmacy Hampton NB \$7,513, Hantsport Pharmacy Ltd Hantsport NS \$2,027, Hardings Pharmacy Gananoque Ont \$2,560, Harewood Western Drug Mart Nanaimo BC \$3,541, Harpers Medical Centre Pharmacy Nipawin Sask \$4,157, Harris Drug Store Ltd North Bay Ont \$6,985, Harris Drugs Regina Sask \$5,029, Harris Pharmacy Neepawa Man \$3,971, Heads Pharmacy Nakusp BC \$2,324, Healeys Pharmacy St John's Nfld \$4,655, Hearn Pharmacy Ltd Yorkton Sask \$2,107, Henderson Drugs Ltd Calgary Alta \$2,247, Hendersons Drug Store Campbellton NB \$12,539, Hendersons Pharmacy Saskville NB \$5,610, Henleys Pharmacy Oxford NS \$5,054, Henrys Pharmacy Timmins Ont \$8,967, C Heon Montreal Que \$6,366, Hickeys Drug Store Chatham NB \$9,024, Higginbotham Son Ltd Virden Man \$3,259, High Prairie Pharmacy High Prairie Alta \$2,562, Hills East Drug Store Portage Man \$9,256, Hills Pharmacy Aylmer Ont \$2,104, Hilltop

Pharmacy White Rock BC \$2,830, Hipwells United Pharmacy Vedder Crossing BC \$4,608, Hogan Pharmacy Sarnia Ont \$3,491, Holenski Pharmacy Powassan Ont \$3,898, Holmes Drug Ltd Red Deer Alta \$2,032, Holroyd Drugs Grande Prairie Alta \$2,906, Hoods Pharmacy Charlottetown PEI \$7,326, Hotel Dieu Kingston Ont \$25,354, R Houle Victoriaville Que \$2,620, Hudsons Drug Store London Ont \$3,372, Hughes Drug Charlottetown PEI \$13,300, Hunter River Pharmacy Hunter River PEI \$5,563, Hunters Drug Store Winnipeg Man \$2,814, Hunters Pharmacy Windsor Ont \$2,197, Huntsville Pharmacy Ltd Huntsville Ont \$7,046, Hutchins Pharmacy Annapolis Royal NS \$5,597, Huth Pharmacy Fergus Guelph Ont \$2,765, Ingersoll Big V Drug Store Ingersoll Ont \$5,076, Ingram Drugs Lloydminster Alta \$2,524, International Drug Mart Ottawa Ont \$7,655, Irelands Drug Store Trenton Ont \$6,892, Irvin's Drugs Oxbow Sask \$2,003, Isners Drug Store Halifax NS \$3,925, J F Chiasson Drugs New Waterford NS \$7,781, J H Clark Pharmacy Chatham Ont \$2,999, J Lynch Pharmacy Peterborough Ont \$5,182, J M Moore Pharmacy Toronto Ont \$2,212, J W Crooks Co Ltd Thunder Bay Ont \$10,202, Jack Andrews Pharmacy Winnipeg Man \$4,751, James Bay Pharmacy Victoria BC \$5,346, James Inrig Picton Ont \$3,954, Jane Park Plaza Pharmacy Toronto Ont \$2,495, Jas H Thomson Ltd Moose Jaw Sask \$2,373, Jean Coutu Montreal Que \$3,510, Johnson Drug Store Perth NS \$4,587, Johnson Drugs Edmonton Alta \$6,715, Johnson Johnson Charlottetown PEI \$13,162, Johnstons Pharmacy Hastings Ont \$6,787, Jory IDA Pharmacy Midland Ont \$2,504, Jubilee Pharmacy Victoria BC \$7,384, Jury Lovell Ltd Oshawa Ont \$4,605, K Mart Drug Charlottetown PEI \$4,064, K Mart Pharmacy Moncton NB \$5,137, K Mart Pharmacy Saint John NB \$6,056, K Mart Pharmacy Winnipeg Man \$2,262, K Mart Pharmacy Ltd Sydney NS \$4,140, Kassels Pharmacy Toronto Ont \$3,125, Kawartha Pharmacy Peterborough Ont \$5,278, Keele Sheppard Drugs Downsview Ont \$2,092, Keewatin Pharmacy Winnipeg Man \$3,665, Keith Donaldson Pharmacy Renfrew Ont \$4,005, Kemp Pharmacy Ajax Ont \$5,886, Kennebecasis Drug Store Rostesay NB \$4,182, Kennedys Pharmacy Niagara-on-the-Lake Ont \$2,705, Kent Drugs Ltd Richibucto NB \$13,995, Keremeos Pharmacy Ltd Keremeos BC \$3,927, Kerry Drugs Killarney Man \$3,048, Killarney Pharmacy Killarney Man \$2,139, Kinburn Pharmacy Mahone Bay NS \$4,400, Kingside Pharmacy Ltd West Hill Ont \$5,904, Kingsway Drugs Islington Ont \$2,662, Kinley Drug Co Ltd Lunenburg NS \$2,186, Kipps Good Neighbour Kamloops BC \$7,352, Kirkland Pharmacy Ltd Kirkland Lake Ont \$5,031, Knights Pharmacy Penticton BC \$5,112, Knob Hill Pharmacy Scarborough Ont \$4,208, Knowlans Drug Store Vancouver BC \$9,317, Kohlers Drug Store Ltd Hamilton Ont \$5,430, Kowbels Drug Store Canora Sask \$2,167, Krawmans Pharmacy Cobourg Ont \$3,065, Kripps Pharmacy Ltd Vancouver BC \$3,355, Krolls Surrey Pharmacy Surrey BC \$2,299, Kuss United Pharmacy Cloverdale BC \$2,802, L J Hoppers Pharmacy Ltd Mississauga Ont \$2,213, La Pharmacie Acadienne Arichat NS \$5,033, La Pharmacie T Deon West Pubnico NS \$4,825, Lacroix Drugs Ltd Tisdale Sask \$3,132, Ladysmith Pharmacy Ladysmith BC \$3,861, L Laflamme Neufchatel Que \$2,670, R Lafrance Richmond Que \$2,874, Lakeside Pharmacy Lakeside Ont \$3,608, Lakeshore Pharmacy Ltd Toronto Ont \$3,287, Lakeside Clinical Pharmacy Kelowna BC \$5,436, Lakeview Big V Windsor Ont \$2,964, C Lamarre Lacolle Que \$2,507, Lambert Kipp Pharmacy Invermere BC \$3,069, Lambton Pharmacy Petrolia Ont \$2,044, Lance Pharmacy Winnipeg Man \$2,028, Landis Pharmacy Toronto Ont \$4,613, Langers Pharmacy Scarborough Ont \$3,489, Langford Pharmacy Victoria BC \$5,008, Langford Pharmacy Ltd Watford Ont \$2,118, Laphamcrae Caracut NB \$9,148, C Laroque St Hubert Que \$2,534, J Laroque Ste Marie de Beauce Que \$2,381, H Larose Beauharnois Que \$3,000, Lartors Drug Montague PEI \$18,840, Lartors Drug Souris PEI \$9,773, Laughlin Drug Co Ltd Fredericton NB \$2,653, Lawrence Drug Co Ltd Sault Ste Marie Ont \$4,405, Lays Pharmacy Beamsville Ont \$2,647, Lee Pharmacy Dundas Ont \$2,019, B Lefebvre Courcellette Que \$2,639, Lefko Drugs Downsview Ont \$3,402, Y Legare Quebec Que \$2,132, Leger Drug Store Shediak NB \$3,012, Leonard Fysh Ltd Moose

VETERANS AFFAIRS—Continued

Jaw Sask \$8,481, Leonard Triangle Drugs Edmonton Alta \$27,481, M Lesieur Montreal Que \$4,564, Leslie Grove Pharmacy Toronto Ont \$2,389, F Letourneau Quebec Que \$6,427, Levys Drug Ltd Digby NS \$3,106, Lewis Pharmacy Perth NB \$5,777, Lewis Pharmacy Ltd Welland Ont \$2,655, Linkletter Drug Summerside PEI \$4,631, Lipton Pharmacy Winnipeg Man \$2,620, Littles Drugs McCreary Man \$2,233, Lo Cost Drug Mart Portage Man \$3,541, Locks Prescription Pharmacy Chilliwack BC \$5,886, London Centre Drugs London Ont \$6,168, London Drugs New Westminster BC \$2,019, London Drugs Surrey BC \$3,147, London Drugs Vancouver BC \$2,387, Londrys Drugs Kingston Ont \$2,427, Lopresti Ltd Hamilton Ont \$8,346, Lorne Drugs Regina Sask \$2,099, Lorraines Pharmacy Barrys Bay Ont \$4,524, Lothians Drug Store Ltd Kirkland Lake Ont \$4,180, Lukes Drug Store Calgary Alta \$2,195, Lukes Drug Store Ltd Sutton West Ont \$3,039, Lumby Drugs Lumby BC \$2,735, Lundar Pharmacy Lundar Man \$4,379, Lynnwood Drugs Edmonton Alta \$2,678, M Hines Pharmacy Ltd Kingston NS \$4,386, M Nault Pharmacy Maniwaki Que \$4,638, Mabon Drug Montague PEI \$15,635, Macafees Drug Store Sussex NB \$5,456, MacDonald Bridel Drugs Rexdale Ont \$3,974, MacDonald Drug Store Halifax NS \$2,789, MacDonald Prescriptions Vancouver BC \$7,079, MacInnes MacDonald Ltd Toronto Ont \$2,024, MacKay Pharmacy Halifax NS \$2,917, MacKays Pharmacy Bridgewater NS \$7,157, MacKays Prescriptions Vernon BC \$2,844, MacKenzie IDA Pharmacy Westlock Alta \$3,167, MacKenzies Pharmacy Charlottetown PEI \$11,141, MacKinnon Pharmacy Antigonish NS \$6,425, MacLaren Pharmacy Campbellford Ont \$7,979, MacMillan Pharmacy Calgary Alta \$8,087, MacTavish Pharmacy Dresden Ont \$2,743, Main Drug Mart Toronto Ont \$6,190, Main Drugs Ltd Vancouver BC \$3,421, Main Street Hamilton Ont \$3,720, Malden Big V Drug Mart Windsor Ont \$2,100, Mannings Pharmacy Ltd Burford Ont \$4,097, Manns Prescriptions Duncan BC \$4,888, Maranda Pharmacy Sturgeon Falls Ont \$2,077, Marchese Pharmacy Hamilton Ont \$7,772, Margis Pharmacy Toronto Ont \$2,787, Market Drugs Ltd Edmonton Alta \$6,248, Marshall Drugs Calgary Alta \$2,410, R Martel Loretteville Que \$2,798, Martins Pharmacy Caledonia NS \$2,839, Martins Pharmacy Ltd Virden Man \$3,008, Marysville Pharmacy Fredericton NB \$3,204, Mather Bell Pharmacy Peterborough Ont \$4,482, Matheons Drug O'Leary PEI \$3,492, Mattawa Drug Mattawa Ont \$5,725, Mayfair Drug Ltd Edmonton Alta \$3,005, B Mayrand Inc Montreal Que \$3,407, McAuleys Big V Drug Store Hamilton Ont \$14,435, McBeans Drug Store Ltd Saskatoon Sask \$3,614, McCall Davey Drug Store Victoria BC \$7,502, McCalls Pharmacy Chatham Ont \$3,824, McCallums Drug Store Ltd North Sydney NS \$2,876, McCue Drugs Richmond BC \$6,031, McCues Clinic Richmond BC \$2,027, McCullough Drug Co Winnipeg Man \$4,193, McDermotts Drug Mart Hamilton Ont \$4,112, McDermotts Drugs Valois Que \$2,027, McDonalds Drugs Athabasca Alta \$3,363, McDougalls Drug Store Kentville NS \$2,823, McDougalls Drugs New Minas NS \$2,126, McGill Orme Victoria BC \$49,974, McGregors Drug Store Regina Sask \$2,034, McIntyre Pharmacy St Marys Ont \$2,120, McKechnie Drugs Ltd Sundre Alta \$3,078, McKees Pharmacy Guelph Ont \$2,499, McKennas Drug Store Antigonish NS \$6,521, McKenzies Pharmacy Warton Ont \$7,753, McLaren Western Drugs White Rock BC \$2,949, McLean Pharmacy Ltd Hanover Ont \$2,164, McLennan Drug McLennan Alta \$2,049, McMullans Pharmacy Downsview Ont \$2,979, McMurdos Pharmacy St John's Nfld \$9,493, McQuinn Pharmacy Halifax NS \$3,710, McShane Shanks Pharmacy Smiths Falls Ont \$3,018, McVicar's Pharmacy Sydney NS \$6,061, Medic Pharmacy The Pas Man \$4,681, Medical Arts Pharmacy Cornwall Ont \$9,670, Medical Arts Pharmacy Kingston Ont \$4,986, Medical Arts Pharmacy Moncton NB \$7,548, Medical Arts Pharmacy New Westminster BC \$5,321, Medical Arts Pharmacy Regina Sask \$3,664, Medical Centre Etobicoke Ont \$2,184, Medical Centre Drugs Bracebridge Ont \$2,444, Medical Centre Drugs Scarborough Ont \$23,245, Medical Centre Pharmacy Brandon Man \$3,649, Medical Centre Pharmacy Peterborough Ont \$3,004, Medical Centre Prescriptions Surrey BC \$2,307, Medical Hall Drugs Stellarton NS \$5,344,

Medical Hall Ltd Glace Bay NS \$12,662, Medical Pharmacy Charlottetown PEI \$15,376, Medical Pharmacy Prince Albert Sask \$6,150, Medical Tower Drugs Abbotsford BC \$3,197, Medico Dental Pharmacy Ottawa Ont \$2,510, Medimart Drugs Ltd Winnipeg Man \$2,136, Meikleham Pharmacy Cambridge Ont \$4,378, Mercury Drugs Ltd Winnipeg Man \$2,861, Merrys Drug and Variety Laurencetown NS \$2,123, Metcalfe Pharmacy Montreal Que \$3,290, Metro Drugs Winnipeg Man \$4,174, Meyers Drug Store Winnipeg Man \$4,964, Michaud Medical Pharmacy Sudbury Ont \$5,287, Midtown Drug Store New Waterford NS \$9,889, Milan Pharmacy Windsor Ont \$2,861, Millars Drugs Ltd New West BC \$2,068, Minto Pharmacy Minto NB \$8,997, Miracle Mart Pharmacy Hamilton Ont \$2,185, Mission Pharmacy Calgary Alta \$4,265, Mission Pharmacy Mission BC \$4,213, Moffats Pharmacy Ltd Dartmouth NS \$5,467, Moffitts Pharmacy Ltd Regina Sask \$4,327, Monarch Pharmacy Prince George BC \$2,270, Mondoux Pharmacy Sturgeon Falls Ont \$2,434, Moran Pharmacy Mount Forest Ont \$2,578, Morrow Falk Pharmacy White Rock BC \$2,484, Morrows Pharmacy Melita Man \$4,015, Mount View Pharmacy Victoria BC \$3,080, Moxons Drug Store Truro NS \$6,486, Muirs Drug Store Ltd Winnipeg Man \$2,766, Mulvihill Pharmacy Pembroke Ont \$4,451, Murphys Drug Store Ltd Winnipeg Man \$2,978, Muskoka Drugmart Bracebridge Ont \$2,466, Muxlow Pharmacy Meaford Ont \$2,790, Myros Pharmacy Ltd Edmonton Alta \$3,431, National Defence Medical Centre Ottawa Ont \$108,390, Neil Poles Pharmacy Sarnia Ont \$2,063, Nelson Pharmacy Ridgeway Ont \$2,489, Nevers Pharmacy Ltd Hartland NB \$2,677, New Germany Drug Store New Germany NS \$2,082, New Medical Hall North Sydney NS \$6,248, Newmarket Drugs Newmarket Ont \$2,239, Newnham Slipp Ltd Woodstock NB \$8,347, Newton Western Drug Mart Surrey BC \$2,129, Niagara Drugs St Catharines Ont \$10,994, Niemans Pharmacy Winnipeg Man \$5,898, R L Noisieux Verduin Que \$3,085, Nolan Drugs Ltd Vernon BC \$5,420, M Nolin Rimouski Que \$2,812, Norgate Pharmacy St Laurent Que \$2,185, Norgold Pharmacy 1975 Ltd Winnipeg Man \$2,665, Norm Jackson Drugs Ltd Wallaceburg Ont \$8,859, Norris Rexall Drugs Duncan BC \$2,758, North View Drugs Willowdale Ont \$4,069, Nottes Pharmacy North Bay Ont \$2,351, Novacks Drug Store Toronto Ont \$2,279, O M McInnis Drug Penitence BC \$3,298, Oak Bay United Pharmacy Victoria BC \$3,176, Obanians Pharmacy Hamilton Ont \$6,535, O'Leary Pharmacy O'Leary PEI \$10,717, Oliver Drug Store Oliver BC \$2,596, Olivers Pharmacy Ltd Oroonoto NB \$7,687, Olsons Pharmacy Ltd Merritt BC \$2,368, Orillia Pharmacy Orillia Ont \$4,977, Osborne Drugs Ltd Winnipeg Man \$4,637, Ottawa Pharmacy Windsor Ont \$3,389, Owl Drug Co Victoria BC \$2,490, Owl Drug Mart Edmonton Alta \$2,303, Owl Drug Store North Sydney NS \$8,101, Owl Pharmacy Ltd Dartmouth NS \$2,923, Owl Rexall Drugs Vancouver BC \$20,070, P A Coop Pharmacy Prince Albert Sask \$4,035, P C I Prescription Centre Saskatoon Sask \$3,831, P McConnaches Ltd Toronto Ont \$2,799, Paling Drugs Hamilton Ont \$3,109, Pallock and William Pharmacy Kitchener Ont \$3,779, Palgys Drugs Regina Sask \$2,025, Park and Park Big V Pharmacy Hamilton Ont \$3,937, Park Central Pharmacy Ltd Hamilton Ont \$2,688, Park Plaza United Pharmacy Parksville BC \$2,528, Parkdale Pharmacy Parkdale PEI \$9,001, Parkdale Pharmacy St John's Nfld \$4,191, Parkland Pharmacy Ltd Innisfail Alta \$2,137, Parkview Drugs Ltd Winnipeg Man \$2,899, Parsons Drugs St John's Nfld \$7,338, Pass Family Pharmacy Blairemore Alta \$4,904, Patterson Schaller Pharmacy Cambridge Ont \$2,902, Pattons Pharmacy Alliston Ont \$3,391, Paul Kelly Ltd Belleville Ont \$9,106, Pauls Drugs Ltd Preeceville Sask \$2,246, Pay N Save Drugs Calgary Alta \$2,362, Pearens Pharmacy Ltd Beaverton Ont \$2,883, Pedlars Pharmacy Ltd Calgary Alta \$2,244, J Pelchat Ville Vanier Que \$3,022, T Pelletier Rimouski Que \$2,190, Peoples Drug Mart Prince George BC \$3,801, Peoples Drug Mart Vancouver BC \$4,118, Peoples Drug Mart Whitehorse YT \$2,034, Peoples Drugs Parksville BC \$3,139, C A Pepin Quebec Que \$2,612, Peppers Drug Store Bathurst NB \$4,220, Perreault et Caron Beauport Que \$3,397, Perry Hope Pharmacy Sackville NB \$3,267, Perrys Pharmacy Halifax NS \$3,927, Pesant et Lamarche St Sauveur Que

VETERANS AFFAIRS—Continued

\$4,137, Peters Pharmacy Vancouver BC \$2,689, Pharmacie Centrale Rouyn Que \$2,940, Pharmacie Chalut Engr Montreal Que \$2,237, Pharmacie Dallaire St Jerome Que \$2,331, Pharmacie Domaine Granby Que \$2,474, Pharmacie Edmundston Edmundston NB \$5,356, Pharmacie Escomptes Coutu Montreal Que \$2,813, Pharmacie Gaudreault Cap Despoir Que \$2,054, Pharmacie Hamel Brome Que \$3,297, Pharmacie Laplante Longueuil Que \$3,284, Pharmacie Lesvesque Mont Joli Que \$3,773, Pharmacie Perron Riviere du Loup Que \$2,217, Pharmacie Roy Danville Que \$2,630, Pharmacie Shippegan Shippegan NB \$21,514, Pharmacie St Paul St Jerome Que \$2,062, Pharmacie Tillemont Montreal Que \$2,085, Pharmacie Tracadie Tracadie NB \$5,896, Pharmacy Shoppe Toronto Ont \$7,056, Pharmashield Dispensary Niagara Falls Ont \$4,113, Phils Pharmacy Vancouver BC \$2,747, Picard Pharmacy Hull Que \$3,319, Pictou Pharmacy Ltd Pictou NS \$2,017, Pier Discount Drug Store Sydney NS \$6,345, Pinders Drugs Saskatoon Sask \$6,802, Pinders Pharmacy Regina Sask \$5,174, Pinedale Park Pharmacy Armadale NS \$2,963, Plaza Drugs Ltd Winnipeg Man \$3,449, Plaza Western Drugs Vancouver BC \$2,809, L L Poliquin Trois Rivières Que \$2,103, Pollard Pharmacy Parry Sound Ont \$6,289, Polletts Argyle Pharmacy Sydney NS \$2,670, Polletts Central Drugs Sydney NS \$3,820, Polletts Drug Store Sydney NS \$8,169, Ponds Big V Pharmacy Windsor Ont \$3,815, Port Dover Pharmacy Port Dover Ont \$2,756, Port Elgin Pharmacy Port Elgin NB \$6,859, Port McNicoll Pharmacy Ltd Port McNicoll Ont \$2,832, Portage Pharmacy Portage Man \$4,792, Portugal Cove Dispensary Portugal Cove Nfld \$2,336, Potter Shaw Ltd St Catharines Ont \$17,878, Poulains Pharmacy Stellarton NS \$5,079, Prescription Centre Sault Ste Marie Ont \$6,724, Prescription Pharmacy Oshawa Ont \$2,329, Preston Pharmacy Preston Ont \$4,005, Price Saver Prescription Ltd Toronto Ont \$2,872, Prices Pharmacy Picture Butte Alta \$2,231, Princess Drug Calgary Alta \$3,137, Professional Arts Pharmacy Fort Erie Ont \$2,695, Professional Pharmacy Dryden Ont \$2,047, L Proulx Quebec Que \$3,045, Pugsleys Pharmacy Amherst NS \$11,678, Purcells Medical Pharmacy Smiths Falls Ont \$2,312, Qualicum Pharmacy Qualicum BC \$5,091, Quinns Pharmacy Lindsay Ont \$7,913, Quinns Pharmacy Ltd Swift Current Sask \$3,176, R A Freeman Ltd Inverness NS \$13,249, R T Cavanagh Pharmacy Blind River Ont \$3,054, R W Obriens Pharmacy Pughwash NS \$3,430, Ramsay Drugs Oakville Ont \$3,995, Raymond Breaud Ltd Edmundston NB \$5,833, Ready's Drugs Salmon Arm BC \$5,554, Reavies Pharmacy Russell Man \$3,467, Red River Coop Winnipeg Man \$2,743, Reddin Bros Charlottetown PEI \$3,993, Reddings Pharmacy Saint John NB \$12,936, Regency Prescriptions Vancouver BC \$4,974, Regent Park Pharmacy Winnipeg Man \$4,333, Reids Prescription Vancouver BC \$2,519, Reids Western Drugs White Rock BC \$4,728, Retters Pharmacy Montreal Que \$5,139, Rexall Drug Mart Kentville NS \$4,993, Riggins Pharmacy London Ont \$5,479, A Rivard Montreal Que \$2,519, River Heights Drugs Regina Sask \$2,032, G Robert Montreal Que \$4,238, Roberts Drug Store Winnipeg Man \$3,764, Robins Pharmacy Newmarket Ont \$2,297, Robinsons Drug Store Espanola Ont \$3,394, Robson Drugs Ltd Winnipeg Man \$2,764, Ross Davis Pharmacy Ltd Bradford Ont \$3,234, Ross Drug Co Ltd Fredericton NB \$16,564, Ross Pharmacy Angus Ont \$4,889, Roultouns Pharmacy Simcoe Ont \$7,604, Roussel Pharmacy Tracadie NB \$11,272, Rowan Drugs Pembroke Ont \$4,100, Roy Brown Drugs Maple Ridge BC \$4,388, J Roy Riviere du Loup Que \$2,298, J B Roy Quebec Que \$2,536, Royal Oak Pharmacy Victoria BC \$3,667, Ruckle Big V London Ont \$2,032, Ruddocks Pharmacy Swan River Man \$7,434, Rudys Westbrook Pharmacy Winnipeg Man \$2,119, Rutland Pharmacy Kelowna BC \$5,491, Ruttlis Pharmacy Ltd Welland Ont \$2,649, Ryans Pharmacy Ltd Nackawic NB \$2,354, Safety Pay N Save Winnipeg Man \$2,928, Sagona Drugs Harbour Breton Nfld \$4,071, Salisbury Pharmacy Salisbury NB \$2,589, Samms Pharmacy Toronto Ont \$6,001, San Pharmacy Hamilton Ont \$4,122, Sanders Drug Store Calgary Alta \$3,323, Sanders Drug Store Ltd Carman Man \$4,130, Sarnia Pharmacy Sarnia Ont \$2,919, Saskatoon Medical Arts Pharmacy Saskatoon Sask \$4,094, G Savard Sherbrooke Que \$2,814, J P Savard Sherbrooke Que

\$12,088, L P Savard Quebec Que \$3,503, Scales Drug Store Ltd Swan River Man \$6,907, Schmidt Dickey Pharmacy Kitchener Ont \$2,227, Scotia Drug Centre Halifax NS \$6,125, Scotts Drug Store Chatham NB \$13,750, Seaway Valley Pharmacy Kemptville Ont \$2,581, Seaway Valley Pharmacy Morrisburg Ont \$3,912, Seaway Valley Pharmacy Prescott Ont \$3,180, Sechelt Western Drug Mart Sechelt BC \$3,598, Selicks Drugs Ltd Saint John NB \$7,883, Selkirk Pharmacy Ltd Selkirk Man \$3,096, Seminole Big V Pharmacy Windsor Ont \$5,397, Sentry Drugs Kingston Ont \$2,841, Sentry Drugs Sarnia Ont \$3,227, Service Drug Store Ltd Moose Jaw Sask \$3,913, Service United Drugs Vancouver BC \$5,695, Sextons Drug Store Sydney Mines NS \$6,282, Seymour Pharmacy Sooke BC \$3,307, Sharma Drugs Carmanville Nfld \$6,837, Sharps Drug Store Sussex NB \$6,153, Shaughnessy Hospital Vancouver BC \$92,722, Shelbourne Plaza Victoria BC \$2,225, Shelburne Pharmacy Ltd Shelburne NS \$4,018, Shop Rite Rexall Port Hawkesbury NS \$2,093, Shoppers Drug Charlottetown PEI \$10,726; Summerside PEI \$6,413 and Toronto Ont \$81,964, Shoppers Drug Mart Bathurst NB \$9,404; Burnaby BC \$4,571, Cambridge Ont \$3,501; Chilliwack BC \$2,041; Coquitlam BC \$2,778; Dartmouth NS \$4,981; Duncan BC \$5,266; Edmundston NB \$3,914; Grand Falls NB \$6,683; Halifax NS \$40,798; Langley BC \$3,119; London Ont \$11,402; Moncton NB \$18,868; Nanaimo BC \$7,343; Nashwaaksis NB \$3,102; New Glasgow NS \$3,831; Osovoos BC \$4,446; Pentiction BC \$3,633; Saint John NB \$24,551; South Burnaby BC \$2,019; St John's Nfld \$3,753; Trenton Ont \$5,323; Vancouver BC \$10,682; Vernon BC \$2,236; Victoria BC \$15,576; Winnipeg Man \$13,037; Woodstock NB \$2,659; Moncton NB \$2,064, Shoppers Drug Mart Plaza Saint John NB \$11,783, Shubenacadie Drug Shubenacadie NS \$5,800, Sidney Pharmacy Sidney BC \$9,583, Silks Drugs Napanee Ont \$2,953, Simmons Pharmacy Trenton Ont \$3,579, Simpson Chemists Toronto Ont \$5,717, Sinclair Pharmacy Stratford Ont \$5,112, Skyline Pharmacy Nanaimo BC \$2,403, Skys Pharmacy Toronto Ont \$2,523, Smallman Pharmacy Haileybury Ont \$3,485, Smith and Smith Peterborough Ont \$4,231, Smith Graham Pharmacy London Ont \$2,664, Harvey C Smith Brantford Ont \$3,067, Smiths Drugs Ltd Bathurst NB \$6,329, Solarski Pharmacy Toronto Ont \$3,330, Sparrow Drug Store Enderby BC \$2,212, Spencer Dickie Drug Quesnel BC \$3,196, Spencer Dickie Drugs Williams Lake BC \$2,185, St George Pharmacy Ltd St George NB \$8,373, St Lawrence Pharmacy St Lawrence Nfld \$4,719, St Marys Drugs Toronto Ont \$17,460, St Peters Drug Store St Peters NS \$4,454, Stathams Pharmacy Kingsville Ont \$2,041, Stathers Drug Lillooet BC \$2,723, Ste Anne Clinic Facilities Ste Anne Man \$2,830, Stead Pharmacy London Ont \$3,235, Steads Pharmacy Charlottetown PEI \$16,368, Steeltown Pharmacy Trenton NS \$5,411, Sterling Drug Store Drumheller Alta \$2,439, Stettler Drugs Ltd Stettler Alta \$2,556, Stitts Drugs Ltd Dauphin Man \$8,450, Stones Drug Store Baddeck NS \$2,727, Stonewall Pharmacy Stonewall Man \$5,631, Stroud Pharmacy Stroud Ont \$2,805, Stuart Ellis Pharmacy Ltd Collingwood Ont \$6,319, Stuarts Pharmacy Ridgeway Ont \$2,236, Stubbs Pharmacy Lethbridge Alta \$2,807, Suburban Drug Ltd Edmonton Alta \$2,621, Sullivan's Pharmacy Peterborough Ont \$3,661, Summerland Pharmacy Summerland BC \$3,043, Sundridge Pharmacy Sundridge Ont \$3,891, Sunnybrook Medical Centre Toronto Ont \$57,690, Sunnyside Pharmacy Bedford NS \$6,232, Sunset Pharmacy Burnaby BC \$3,445, Super S Drugs Ltd Calgary Alta \$2,186, Super X Drugs Brantford Ont \$3,936, Super X Drugs Chatham Ont \$2,234, Supreme Drug Mart Deer Lake Nfld \$5,007, Supreme Drug Mart Marystown Nfld \$2,927, Surette Drugs Shediak NB \$9,354, Sutherland Pharmacy St Catharines Ont \$2,121, Sutherland Drug Ltd Saskatoon Sask \$2,448, Sutherland Pharmacy Hamilton Ont \$4,186, P Sylvestre Quebec Que \$5,529, Sylvestre Pharmacy Lindsay Ont \$3,068, T Eaton Co Ltd Winnipeg Man \$4,337, Talbot Pharmacy Winnipeg Man \$6,520, Tamblyns Drugs Clearbrook BC \$2,743, Tamblyns Drugs Kamloops BC \$2,312, Tamblyns Drugs Kelowna BC \$2,224, Tamblyns Drugs North Vancouver BC \$5,515, Tamblyns Drugs Surrey BC \$2,426, Tamblyns Drugs Vancouver BC \$2,259, Tamblyns Drug Store London Ont \$2,085, Tarr Brooks

VETERANS AFFAIRS—Concluded

Pharmacy London Ont \$10,074, Taylors Pharmacy Edmonton Alta \$3,487, Tech Pharmacy Vancouver BC \$3,205, Telstar Drugs Calgary Alta \$2,316, Terrace Hill Pharmacy Brantford Ont \$3,356, Terris Pharmacy Ltd Amherst NS \$5,599, C Tetu Ste Foy Que \$5,160, The Dispensary Woodstock Ont \$3,136, The Pharmacy Kirkland Que \$2,145, The Prescription Shop Cambridge Ont \$2,004, Theatre Pharmacy St John's Nfld \$6,794, D Thibault Montmagny Que \$2,833, Thompson Pharmacy Hamilton Ont \$2,227, Thornburn Drug Store Niagara Falls Ont \$4,789, Thriftway Pharmacy Ltd Lethbridge Alta \$4,368, Tilley's Pharmacy Ltd Kenora Man \$2,848, Timberlea Pharmacy Ltd Lakeside NS \$2,335, Top Drugmart Orillia Ont \$3,288, Top Drugmart Rexdale Ont \$2,388, Tovells Pharmacy Brantford Ont \$6,725, Tower Drugs Winnipeg Man \$2,268, Towers Pharmacy Hamilton Ont \$2,420, Town Drugmart Huntsville Ont \$4,641, Townsend Drug Clareholm Alta \$2,252, Townsend Pharmacy Waterford Ont \$2,134, Trail Drug Co Ltd Trail BC \$3,702, Trans Canada Drugs St John's Nfld \$6,386, Trasks Drugs Ltd Yarmouth NS \$17,542, F Turcotte Quebec Que \$2,146, Turnbills Pharmacy Victoria BC \$2,771, Turners Drug Store London Ont \$2,553, Tyler and Zettel Pharmacy London Ont \$2,166, Y Vaillancourt St Roumald Que \$2,958, Valley Drug Mart Middleton NS \$8,791, Valley Pharmacy Langley BC \$3,193, Valley Pharmacy Ltd Morris Man \$2,297, Van Wart Drugs Ltd Edmundston NB \$2,074, Vance Pharmacy Wingham Ont \$3,587, Vanguard Drugmart Agincourt Ont \$10,833, Vans Prescription Toronto Ont \$3,476, Varin et Mayotte St Jerome Que \$2,403, Vaskos Pharmacy Welland Ont \$2,877, Veniot Pharmacy Bathurst NB \$8,051, Verreault et Dufour Rimouski Que \$3,006, Veterans Administration Washington DC USA \$13,288, Victoria Hospital Pharmacy London Ont \$13,716, Victoria Park Pharmacy Toronto Ont \$3,678, Viking Pharmacy Ltd Gimli Man \$2,682, Village Pharmacy Bobcaygeon Ont \$2,728, Village Pharmacy Lakefield Ont \$3,446, Wabana Drugs Bell Island Nfld \$5,702, Wadena Drugs Wadena Sask \$2,040, Waites Pharmacy Summerside PEI \$26,923, Walkers Drug Ltd Wetaskiwin Alta \$3,455, Wallace Drug Store Cochrane Ont \$2,834, Warden Pharmacy Scarborough Ont \$3,215, Wardropes Drug Store Springhill NS \$9,865, Warren Drugs Toronto Ont \$2,582, Wassons Pharmacy Saint John NB \$19,344, Watsons Pharmacy Ltd St Stephen NB \$5,705, Watsons Drugs Port Hope Ont \$4,042, Watsons Drugs Stayner Ont \$2,173, Welders Supplies Ltd Calgary Alta \$2,607, Welsfords Drug Store Saint John NB \$11,094, West Elgin Pharmacy West Lorne Ont \$2,460, West Hill Pharmacy West Hill Ont \$8,052, Westbank Drugmart Westbank BC \$2,346, Western Drug Mart Edmonton Alta \$5,785, Western Drug Mart Lake Cowichan BC \$2,558, Western Drug Mart One Hundred Mile House BC \$2,291, Western Drug Mart Richmond BC \$2,153, Western Pharmacy Edmonton Alta \$2,607, Westminster Pharmacy New Westminster BC \$15,362, Westown Big V Pharmacy Windsor Ont \$2,273, Westview Drugs Ltd Powell BC \$3,990, Westwood Drugs Winnipeg Man \$2,696, Wexford Heights Pharmacy Scarborough Ont \$2,878, Weymouth Drug Store Weymouth NS \$7,771, Whitbourne Pharmacy Whitbourne Nfld \$12,757, White Cross Drugs Moose Jaw Sask \$3,247, White Cross Drugs Saskatoon Sask \$2,404, White Cross Pharmacy Halifax NS \$2,853, Whites Drug Store Ltd Swan River Man \$7,277, Whites Pharmacy Newcastle NB \$12,314, Whitfield Drugs Elmvalle Ont \$2,996, Whitfield Drugs Souris Man \$4,651, Williams Pharmacy Brantford Ont \$3,582, Wilmer Rowe Pharmacy North Bay Ont \$9,694, Wilsons Pharmacy Berwick NS \$7,382, Wilton Pharmacy London Ont \$2,958, Winnipeg Clinic Pharmacy Winnipeg Man \$2,169, Winrows Pharmacy Montreal Que \$2,051, Withrows Drug Store Halifax NS \$3,294, Wood Pharmacy Ltd Lockport NS \$9,547, Woodchester Drugmart Mississauga Ont \$2,811, Woodgreen Drugs Toronto Ont \$10,722, Woodlands Drug Courtenay BC \$4,730, Woodlawn Pharmacy Dartmouth NS \$5,149, Woods Dispensary Lethbridge Alta \$2,048, Woods Pharmacy Moose Jaw Sask \$4,085, Woodward Stores Edmonton Alta \$7,841, Woodwards Pharmacy New Westminster BC \$3,466, Woodwards Pharmacy Ltd Windsor NS \$6,858, Woodwards Prescriptions Vancouver BC \$3,216, Woodwards Stores Kamloops BC \$2,424; Surrey BC \$2,834 and Vancouver BC \$7,511, Woolco Drug

Victoria BC \$2,629; Woolco Pharmacy Dieppe NB \$2,716; Saint John NB \$4,344 and Sydney NS \$7,273, Woolworth Pharmacy St John's Nfld \$3,141, Wrights Pharmacy Moosomin Sask \$2,963, Wrights Pharmacy Parrsboro NS \$7,623, Wrights Pharmacy Whitewood Sask \$4,915, Wynyard Pharmacy Wynyard Sask \$2,591, Yee Pharmacy Windsor Ont \$4,514, York Downs Pharmacy Downsview Ont \$2,449, York Super Pharmacy Cobourg Ont \$4,496, Youngs Pharmacy Old Perlican Nfld \$4,955, Your Pharmacy Ltd Moncton NB \$4,306, Yurek Pharmacy St Thomas Ont \$3,315, Zellers Drug Summerside PEI \$2,976, Zellers Drug Store Amherst NS \$2,290, Zellers Pharmacy Cobourg Ont \$3,215, Zenuks Drugs Ltd Porcupine Plain Sask.

Printing Services \$64,441—Government of Canada—Supply and Services Ottawa Ont \$45,846.

Prosthetic Services \$1,107,638—Better Hearing Center Edmonton Alta \$4,905, Boyles Optical Co Charlottetown PEI \$10,176, Calgary General Hospital Calgary Alta \$6,686, Clynch Prosthetic and Orthotic Laboratory Ltd Calgary Alta \$4,165, Department of Health and Social Security Blackpool England \$9,426, Government of Canada—National Health and Welfare Toronto Ont \$1,039,259 and Vancouver BC \$5,397, Imperial Optical Co Ltd Calgary Alta \$13,992, Veterans Administration Washington DC USA \$7,697.

Protection Services \$1,259,666—Canadian Corps of Commissioners St John's Nfld \$16,589; Halifax NS \$151,821; Montreal Que \$527,897; London Ont \$192,544; Ottawa Ont \$74,206; Winnipeg Man \$87,771; Saskatoon Sask \$27,091; Calgary Alta \$143,060 and Edmonton Alta \$37,291.

Service Charges \$568,910—Blue Cross of Atlantic Canada Moncton NB \$101,356, Manitoba X-Ray Clinic Winnipeg Man \$10,000, Royal Jubilee Hospital Victoria BC \$19,446, Government of Canada—Supply and Services Ottawa Ont \$438,328.

Special Nursing Services \$78,484—E Appleby Montreal Que \$2,538, H Belanger Lachine Que \$8,772, C Franck Montreal Que \$2,992, C Kydd Halifax NS \$2,744, M McDonald Winnipeg Man \$3,274, E McMahon Halifax NS \$2,184, G Perreault Montreal Que \$8,586, V Thomas Halifax NS \$3,525.

Staff Courses \$124,245—Centre de Formation et de Consultation Quebec Que \$7,170, Hotel La Sapinière Ltée Val David Que \$4,141, Government of Canada—Public Service Commission Ottawa Ont \$15,894, Red River Community College Winnipeg Man \$2,217.

Steam Heat Services \$40,155—Government of Canada Public Works Ottawa Ont \$18,239, University of Alberta Edmonton Alta \$21,834.

University Staff Consultants \$7,776—Dalhousie University Halifax NS \$2,976, Stevenson Kellogg Winnipeg Man \$3,960.

Other Types of Services \$167,379.

VETERANS LAND ADMINISTRATION PROGRAM

Data Processing Services \$92,125—Government of Canada—Supply and Services Ottawa Ont \$92,125.

Legal Services \$17,410.

Printing Services \$18,393—Government of Canada—Supply and Services Ottawa Ont \$18,393.

Staff Courses and Convention Fees \$9,641—Government of Canada—Public Service Commission Ottawa Ont \$7,117.

Other Types of Services \$7,610.

SECTION 32

1977-78 PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment and Machinery and Equipment (including firm price contracts)

CONTENTS

	<i>Page</i>
Construction and Acquisition of Land, Buildings and Equipment	32.02
Payments of \$5,000 or over for Land and Buildings	32.113
Construction and Acquisition of Machinery and Equipment	32.106

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
(f) final payment					
AGRICULTURE					
RESEARCH BRANCH					
<i>Alberta—</i>					
<i>Lethbridge—</i>					
Contract:					
*Poole Construction Ltd					
Construction of office laboratory building	**22,730,376	1974-75			22,607,070
*Western Industrial Contractors Ltd					
Water and sewers for Lethbridge office laboratory	**538,843	1973-74			508,284
*Russell and Needham					
Architectural and Engineering Consultant					
Lethbridge Office Laboratory	**1,217,788	1972-73	200,000	251,328	1,069,172
<i>Nova Scotia—</i>					
<i>Kentville—</i>					
Contract:					
*Leslie R Fairn and Associates Ltd					
Architectural and Engineering Consultant					
Kentville Office Laboratory	1,111,651	1974-75	300,000	290,133	746,204
Trident Construction Co Ltd					
Kentville temporary laboratory facility	222,334	1977-78	150,000	131,237	131,237
<i>Ontario—</i>					
<i>Ottawa—</i>					
Contract:					
*Ottawa Mechanical Services Ltd					
Plumbing, heating and ventilation alternations					
K W Neatby Bldg—Central Experimental Farm	196,694	1977-78	200,000	197,694	197,694
*Irving Contracting Limited					
Ventilation Modification Greenbelt Farm—A R I Barns 209 210 and 211	190,483	1977-78	180,000	176,123	176,123
<i>Saskatchewan—</i>					
<i>Saskatoon—</i>					
Contract:					
*Econaire Systems Ltd					
Growth Building Saskatoon	385,605	1977-78	600,000	283,831	283,831
*Poole Construction Ltd					
Growth Bldg Saskatoon	610,929	1977-78	1,200,000	610,929	610,929
PRODUCTION AND MARKETING BRANCH					
<i>Newfoundland—</i>					
<i>Argentia—</i>					
Contract:					
*Holden Construction Company Ltd					
Construction of Vehicle Cleaning and Inspection Station	234,681	1977-78	500,000	234,681	234,681
<i>Prince Edward Island—</i>					
<i>Charlottetown—</i>					
Contract:					
*Schurman Construction Ltd					
Construction of green house	200,923	1977-78	218,400	199,930	199,930
<i>Alberta—</i>					
<i>Nisku—</i>					
Contract:					
*Pentagon Industries Ltd					
Construction of Swine Test Station	**453,740	1976-77	241,500	245,236	452,340
HEALTH OF ANIMALS PROGRAM					
<i>Quebec—</i>					
<i>Mirabel—</i>					
Contract:					
*Couvrette Construction Ltd					
Quarantine Station	723,916	1977-78	918,000	723,916	723,916
<i>Saskatchewan—</i>					
<i>Monchy—</i>					
Contract:					
*Penner & Co Western Ltd					
Port of Entry for Livestock Inspection	111,086	1977-78	150,000	111,086	111,086
Canadian Grain Commission					
<i>Alberta—</i>					
<i>Prince Rupert—</i>					
Contract:					
Canadian National Railways					
Upgrade and Expand Railway Track at Government Elevator	**635,642	1976-77	165,344	160,355	630,653(f)

*Awarded through Public Works

**Amends reporting in the previous year's Public Accounts

CONSTRUCTION AND ACQUISITION

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
COMMUNICATIONS					
<i>Ontario—</i>					
Shirleys Bay—					
Contract:					
*Calor Mechanical Limited					
Building A/C Systems	596,000	1977-78	262,625	262,625	262,625
*Coady Construction Limited					
Office Administration	159,561	1976-77	23,753	23,753	159,561
*Vanson Construction Limited					
Water supply connection to Regional System	236,680	1975-76	2,900	2,900	236,680
ENERGY, MINES AND RESOURCES					
<i>Ontario—</i>					
Ottawa—					
Contract:					
Canadian Government Expositions Centre (SSC) Ottawa					
Alterations to Government of Canada building	356,547	1976-77	240,766	298,014	356,547(f)
Digital Equipment of Canada Ltd Ottawa					
Electronic mapping equipment	163,116	1977-78	163,116	163,116	163,116(f)
M & S Computing International Inc Huntsville Ala USA					
Electronic mapping equipment	139,166	1977-78	139,166	139,166	139,166(f)
Electronic mapping equipment	430,986	1977-78	430,986	421,308	421,308
National Research Council Ottawa					
Rideau Falls Solar Demonstration Project	143,000	1977-78	143,000	143,000	143,000
Wakefield Co Pointe Claire Que					
Moveable-wall coke oven	132,545	1977-78	51,355	46,345	46,345
*W N Construction (Ottawa) Limited Ottawa					
Alterations to Government of Canada Building	272,007	1976-77	221,814	215,527	272,007
<i>Alberta—</i>					
Calgary—					
Contract:					
J E McCutcheon Calgary Alta					
Cartographic Camera	135,527	1977-78	135,527	118,374	118,374
*Watson Construction					
Core Storage facility extension	169,050	1977-78	169,050	167,516	167,516
ENVIRONMENT					
<i>Newfoundland—</i>					
Anchor Point—					
Contract:					
*Hynes Construction Co Ltd					
Breakwater harbour improvements	138,300	1977-78			
Bartlett's Harbour—					
Contract:					
*Floyd's Construction Co Ltd					
Wharf reconstruction and extension	138,081	1976-77		96,837	138,081(f)
Beachside—					
Contract:					
*Pelley Enterprises					
Wharf reconstruction	148,913	1977-78		148,913	148,913
Burgeo—					
Contract:					
*Avalon Construction & Engineering Ltd					
Longliner wharf and harbour	421,382	1976-77		123,167	421,382(f)
Deep Bay—					
Contract:					
*Pelley Enterprises Ltd					
Wharf replacement	126,240	1977-78		103,811	103,811
Fortune—					
Contract:					
*C C M Construction Ltd					
Breakwater reconstruction	648,824	1975-76		63,267	648,824(f)
Garden Cove—					
Contract:					
*Metro Engineering & Construction Ltd					
Wharf repairs	102,870	1976-77		35,405	102,870
Goose Cove—					
Contract:					
*Graham Burden					
Wharf	107,020	1977-78		78,086	78,086
Harbour La Cou—					
Contract:					
*Power Construction Ltd					
Breakwater reconstruction	123,800	1977-78			
Professional fees:					
*Campbell Engineering St John's					
Field survey	4,761	1977-78			4,376

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
ENVIRONMENT—Continued					
<i>Newfoundland—Continued</i>					
Hearts Content—					
Contract:					
*Gid Sacey Ltd					
Wharf extension	153,753	1976-77		79,777	153,753(f)
Holyrood Beach Excavation					
Professional Fees:					
*Conception Bay Surveys Holyrood					
Surveying	2,750	1977-78			2,739
Lark Harbour—					
Contract:					
*Power Construction Ltd					
Wharf repairs and extension	170,536	1976-77		91,247	170,536(f)
Musgrove Harbour—					
Contract:					
*Grant Engineering					
Harbour improvements	242,610	1976-77		83,820	237,619
Nippers Harbour—					
Contract:					
*Hynes Construction Co Ltd					
Longliner wharf repairs	151,060	1976-77		69,395	151,060(f)
Point Lance—Wharf Repairs					
Professional Fees:					
*Hydrospace Engineering St John's					
Underwater survey	2,200	1977-78			2,200
Rocky Harbour—					
Contract:					
*Twillingate Construction Ltd					
Wharf reconstruction and canopy	154,588	1976-77		91,760	91,760
Rushoon—					
Contract:					
**Power Construction Ltd					
Breakwater reconstruction	106,031	1976-77		68,701	106,031(f)
Ship Cove (Cape Onion)—					
Contract:					
*Power Construction Ltd					
Wharf repairs	99,184	1976-77		76,234	99,184(f)
Southern Harbour—					
Contract:					
*Hynes Construction Co					
Wharf	352,424	1976-77		56,297	352,424(f)
St John's—					
Contract:					
*Beck Construction Ltd & J W Lindsay Enterprises Ltd					
Concrete substructure and superstructure concrete block NEC	3,114,869	1975-76		25,052	3,114,869(f)
*Collovino Bros Construction Co Ltd					
AEM Centre Block, NEC	7,054,159	1976-77		4,816,535	6,735,103
*Honeywell Ltd					
Automatic Temperature Control, NEC	219,936	1977-78		200,279	200,279
*McNamara Corp of Nfld Ltd					
Site Utilities, NEC	2,300,926	1975-76		57,851	2,300,926
*Wm Tiller (1968) Ltd					
Refrigeration Centre Block, NEC	316,000	1977-78		144,200	144,200
Professional Fees:					
*Horwood Guihan Cullum St John's					
Architectural	2,358,037	1975-76			897,166
*The Architect Guild St John's					
Architectural	937,200	1976-77			268,982
St Shotts—					
Contract:					
*Gio Sacey Ltd					
Wharf repairs and extension	209,331	1976-77		127,444	209,331(f)
Trout River—					
Contract:					
*Marine Construction Ltd					
Dredging	189,220	1976-77		129,893	189,220(f)
Whitby Harbour—					
Contract:					
*McNamara Corporation of Nfld					
Marina dredging	660,056	1978		218,036	218,036
Professional Fees:					
Stevenson Hardtke Willowdale					
Engineering	28,000	1977			22,425
Valleyfield—					
Contract:					
*Hynes Construction Co Ltd					
Wharf extension	154,877	1977-78		138,272	138,272

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>Newfoundland—Concluded</i>					
Wild Cove—					
Contract:					
*Power Construction Ltd					
Fishing Wharf	134,303	1977-78			
<i>Labrador—</i>					
Black Tickle—					
Contract:					
*Gid Sacrey Ltd					
Wharf	273,810	1975-76		87,784	273,810(f)
<i>Prince Edward Island—</i>					
Alberton—					
Contract:					
*Morrison & McRae Ltd					
Wharf and fill area	237,143	1976-77		84,757	237,143(f)
Beach Point—					
Contract:					
*Square—K Construction Co Ltd					
Harbour Improvements Phase II	552,230	1977-78		229,595	229,595
Wood Islands—					
Contract:					
*Curran & Briggs Ltd					
Breakwater and wharf	709,112	1977-78		648,689	648,689
<i>Nova Scotia—</i>					
Antigonish—Advance Planning					
Professional fees:					
*C J MacLellan Antigonish					
Engineering	11,000	1977-78			11,000
Canso—					
Contract:					
*Stanley Reid Const Ltd					
New wharf	201,398	1977-78		201,398	201,398(f)
Caribou—New Wharf					
Professional fees:					
*Logan Bros Diamond Drilling Middle Musquodaboit Harbour					
Engineering	4,000	1977-78			2,864
Dartmouth—					
Contract:					
*Cannon Construction Ltd					
Saltwater Supply System BIO	188,772	1976-77		132,982	188,772(f)
Professional Fees:					
*Duffus Roamns Kundzin & Rounsefell Ltd Halifax					
Architectural	50,000	1976-77			2,624
Contract:					
*Croft Metal Products Ltd					
Aluminum windows and doors BIO	129,906	1975-76		5,506	129,906(f)
*Dineen Const (Atl) Ltd					
New South Lab Wing BIO	1,639,404	1977-78		1,473,404	1,473,404
**Donn Products Ltd					
Moveable partitions, BIO	102,378	1975-76		6,933	102,378(f)
*Eastern Elevator Services Ltd					
Elevators BIO	168,583	1975-76		6,886	168,583(f)
*Enheat Ltd					
Reinforced Steel BIO	149,293	1975-76		657	149,293(f)
*Fundy Construction Co Ltd					
New West Lab Block Completion BIO	2,045,347	1975-76		392,777	204,347
*Sigma Construction Ltd					
New South Lab Wing	929,722	1976-77		99,397	929,722(f)
*Stewiacke Construction Ltd					
Site Electrical Services BIO	110,051	1976-77		28,315	110,051(f)
Dartmouth—Advance Planning					
Professional Fees:					
*FC Hutchinson Dartmouth					
Engineering	6,094	1977-78			6,094
*MacLaren Atlantic Dartmouth					
Engineering	5,800	1977-78			5,800
*Raynor Scientific Dartmouth					
Engineering	4,379	1977-78			4,379
Dartmouth—BIO New Building					
Professional Fees:					
**Duffus Roamns Kundzin & Rounsefell					
Architectural	1,876,000	1973-74			306,193
Freeport—					
Contract:					
*Foundation Maritimes					
Wharf reconstruction	440,299	1977-78		321,155	321,155

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>Nova Scotia—Continued</i>					
Glace Bay—New Marginal Wharf					
Professional Fees:					
*C A Campbell Consultants Ltd Sydney					
Engineering	14,539	1977-78			14,539
Guysborough County—					
Contract:					
*Liscomb Mills Atlantic Steel Buildings Ltd					
Liscomb River Fishway	155,320	1977	147,460	155,320	155,320(f)
Halifax—Advance Planning					
Professional Fees:					
*CDN British Consultant Halifax					
Engineering	4,765	1977-78			4,765
*Engineering Services Halifax					
Engineering	6,171	1977-78			6,171
*Interprovincial Engineering Halifax					
Engineering	9,720	1977-78			9,720
*Maritime Testing Halifax					
Engineering	2,549	1977-78			2,549
*J P Vaughan Halifax					
Engineering	3,320	1977-78			3,320
Holyrood—					
Contract:					
*Foundation Maritimes					
Marina Breakwater	266,847	1977-78		183,064	183,064
Ingonish Ferry—Wharf Extension					
Professional Fees:					
*R J Pickett & Associates Halifax					
Engineering	3,159	1977-76			3,159
Lockport—					
Contract:					
*Beaver Marine Ltd					
Redredging	222,087	1977-78		222,087	222,087(f)
Professional Fees:					
*FC Hutchinson Halifax					
Survey	3,000	1977-78			1,534
Lower Argyle—					
Contract:					
*Lloyd G Smith					
Wharf extension	156,488	1977-78		156,488	156,488(f)
Lower Wedgeport—					
Contract:					
*B & M Comeau Const Co Ltd					
Harbour improvements	188,742	1977-78		172,625	172,625
Main-A-Dieu—					
Contract:					
*Woodlawn Const Ltd					
Breakwater extension	223,089	1977-78		223,089	223,089(f)
Professional Fees:					
*Whitman Been & Associates Halifax					
Engineering	12,080	1977-78			12,080
Meteghan—					
Contract:					
*Beaver Marine Ltd					
Dredging	140,763	1976-77		23,656	140,763(f)
Neils Harbour—East Protection Wall					
Professional Fees:					
*R J Pickett & Associates Halifax					
Engineering	3,159	1977-78			3,159
North Ingonish—Wharf Repairs					
Professional Fees:					
*RJ Pickett & Associates Halifax					
Engineering	3,159	1977-78			3,159
North Sidney—New Wharf					
Professional Fees:					
*J Phillip Vaughan & Associates Halifax					
Engineering	50,000	1977-78			9,591
Pinkneys Point—					
Contract:					
*Woodlawn Const Ltd					
Wharf	313,084	1976-77		52,929	313,084(f)
Sanford—					
Contract:					
*Aberdeen Paving Ltd					
Retaining wall reconstruction	113,053	1977-78		113,053	113,053(f)

*Awarded through Public Works

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>New Brunswick—Concluded</i>					
McEachern's Point—					
Contract:					
*Seabord Development Ltd					
New wharf (boungs)	305,982	1977-78		290,082	290,082
Professional Fees:					
*Geocan (1975) Ltd Fredericton					
Engineering	12,383	1977-78			12,383
Pigeon Hill—					
Contract:					
**Seaboard Development Ltd					
Dredging Class B	104,368	1976-77		77,968	104,368(f)
Point Sapin—					
Contract:					
*Seaboard Development Ltd					
Marginal wharf	473,003	1977-78		121,978	101,978
Point Sapin—Harbour Improvements Model Study					
Professional Fees:					
*Fence Consultants Fredericton					
Consultant	40,000	1977-78			40,000
*National Research Council Ottawa					
Consultant					39,178
Richibucto Cape—					
Contract:					
*Warren General Contracting Ltd					
Marginal wharf	126,764	1977-78		121,978	121,978
Riverview—Advance Planning					
Professional Fees:					
*R J Pickett & Associates Ltd Riverview					
Engineering	4,900	1977-78			4,826
Saint John—Advance Planning					
Professional Fees:					
*Atlantic Analytical Services Saint John					
Engineering	15,000	1977-78			13,509
Saint John—Dredging					
Professional Fees:					
*Atlantic Analytical Services Saint John					
Analyses of harbour silts	3,200	1977-78			3,194
Shippegan—					
Contract:					
*Verrault Navigation Inc					
Dredging	498,074	1976-77		498,074	498,074(f)
*Gionet Construction Ltd					
Harbour improvement Phase I	208,667	1976-77		175,467	208,667(f)
Stonehaven—					
Contract:					
**Comeau & Savoie Construction					
Wharf repairs	97,167	1976-77		18,722	97,167(f)
Val Comeau—					
Contract:					
*Comeau & Savoie Construction Ltd					
Wharf extension and haulout	114,570	1977-78		114,570	114,570(f)
<i>Quebec—</i>					
Blanc Sablon—					
Contract:					
*Quebec Engineering Ltd					
Fishing wharf	807,447	1976-77		608,679	807,447
Professional Fees:					
*Rodrique Tremblay Sept-Îles					
Consultant	4,828	1976-77			1,081
Boul Benoît XV—					
Contract:					
*Av-tech (Quebec) Inc					
Correctional Community Centre	164,994	1977-78		164,994	164,994
Cap Aux Meules—					
Contract:					
*P & B Entreprises Ltée					
Construction of access road	123,456	1976-77			123,456(f)
Carleton—					
Contract:					
*Pavages NC Ltée					
Spur wharf and slipway	208,709	1977-78		195,840	195,840

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
ENVIRONMENT—Continued					
<i>Quebec—Continued</i>					
Cloridrome—					
Contract:					
*Bisson Construction Inc					
Extension to protection	114,117	1976-77		11,773	114,117(f)
*Pavages NC Ltée					
Improvements to old wharf	102,620	1977-78		33,301	33,301
*Simard & Beaudry Inc					
Harbour Improvements Phase II	889,267	1976-77		50,442	889,267(f)
Professional Fees:					
*Copac Inc Rivière du Loup					
Consultant	160,000	1974-75			3,184
Cité de Charlevoix—Land Acquisition					
Professional Fees:					
*La Corporation d'Immeubles Renaud Ste Foy					
Consultant	3,000	1977-78			3,000
Land Purchase:					
Roger Côte et Michel Côte					400
J M Dumont					42,500
Omer Filion					25,000
J M Fortin					29,500
J M Gagon					24,900
Yvon Petigrew					3,600
G Rivard					7,500
Louis Talbot					23,700
Grande Rivière—					
Contract:					
*Simard & Beaudry Inc					
Fishing wharf	4,009,755	1973-74		5,000	4,009,755(f)
Professional Fees:					
*Copac Inc Rivière du Loup					
Consultant	195,000	1975-76			8,243
Île Bonaventure—					
Contract:					
*Construction Jean et Robert Ltée					
Wharf extension	112,169	1977-78		112,169	112,169(f)
Île d'Entrée—					
Contract:					
*Adéra Construction Inc					
Harbour improvements	787,069	1976-77		404,565	786,568
Millerand—					
Contract:					
*BCN—Turjo Construction					
Fishing harbour	2,681,643	1974-75		51,642	2,681,643
Professional Fees:					
*Beaulieu Poulin & Robitaille Les Saules					
Consultant	240,000	1975-76			38,459
Montreal—Repairs to wharf					
Professional Fees:					
*Gintu Inc Montreal					
Consultant	22,000	1976-77			15,601
Newport Point—					
Contract:					
*Construction Edec Inc					
New fishing wharf	806,556	1976-77		696,038	806,556
Professional Fees:					
*Warnock Hersey Services LaSalle					
Inspection and report	4,500,000	1976-77			2,145
Port Cartier—					
Contract:					
*Construction Napoléon Brochu					
New fishing wharf	355,886	1977-78		160,839	160,839
Rivière-au-Renard—					
Contract:					
*ASLK Canada Ltée					
Floating breakwater	107,446	1977-78		54,050	54,050
Sept-Iles-Peumeter-Airport—					
*Couture & Associates Sept-Iles					
Land survey	24,300	1976-77			9,800(f)
*Roger Morais Ste Foy					
Land Survey	35,000	1976-77			10,990
*Roger Marais Ste Foy					
Land Survey	3,400	1977-78			3,400(f)
St Hubert—Zoning Regulations Survey					
Professional Fees:					
*Gendron—Lefebvre Laval					
Engineering	114,701	1976-77			76,701(f)

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>Quebec—Concluded</i>					
St-Joachim de Tourelle—Drilling & Soil Studies					
Professional Fees:					
*Warnock Hersey Services LaSalle					
Drilling and soil studies	15,500	1976-77			8,480
Ste Anne de Bellevue—					
Contract:					
*Brocolini Builders Inc					
Waste loading dock	172,500	1977-78		44,589	44,589
Professional Fees:					
Lorraine Gerin Lejoie & Simard Montreal					
Engineering	42,250	1976-77			24,905
Contract:					
*Brocolini Builders Inc					
*Frances Hankin					
Incinerator	655,000	1976-77	100,000	106,814	116,062
<i>Ontario—</i>					
Bluffers Park—					
Contract:					
*Ontario Construction Co Ltd					
Purchase of armour stone	136,945	1977		136,945	136,945(f)
Bobcaygeon—Wharf Repairs					
Professional Fees:					
*Spectrum Engineering Peterborough					
Engineering	2,300	1977			2,300(f)
Chatham—					
Professional Fees:					
*Todgham & Case Ltd Chatham					
Marina Investigation	6,500	1977			5,373(f)
Colchester—					
Contract:					
*Dean Construction Co Ltd					
Wharf repairs	127,540	1977-78		127,540	127,540
Professional Fees:					
*Dominion Soil Investigation Ltd Windsor					
Soil investigation	5,000	1977-78			5,000
Coldwater—Wharf Repairs					
Professional Fees:					
*Totten Sims Hubick Associates Bracebridge					
Engineering	3,500	1977			3,321(f)
Desbaretts—Tourist Wharf					
Professional Fees:					
*Northland Engineering Ltd Sudbury					
Engineering	3,900	1977			3,900
Gananoque—Subsurface and Soil Investigation					
Professional Fees:					
Site Investigation Services Ltd Peterborough					
Engineering	5,700	1977			5,698
Kingston—Breakwater Construction					
Professional Fees:					
J L Richards Ottawa					
Engineering	14,000	1977			14,000(f)
London—					
Professional Fees:					
*DeLew Cather Canada Ltd London					
Engineering Service & Site Investigation	3,000	1977-78			2,102(f)
Longpoint—Canadian Wildlife Acquisition					
Professional Fees:					
*J D H MacKenzie Niagara Falls					
Real Estate Appraisal	14,500	1977			14,500(f)
*The Metropolitan Trust Toronto					
Real Estate Appraisal	4,325	1977			4,325(f)
Land Purchases:					
Brady Menninga & McLeod					226,862
William B Lane					58,869
Midland—Wharf Construction					
Professional Fees:					
*Ainley & Associates Collingwood					
Engineering	4,600	1977			2,394(f)
Milford Bay—Wharf Repairs					
Contract:					
*Totten Sims Hubick Bracebridge					
Engineering	3,000	1977			2,767(f)

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>Ontario—Concluded</i>					
Niagara Falls—					
Professional Fees:					
Lanmer Consultants Niagara Falls					
Engineering	5,000	1977			5,000(f)
Nipigon—Wharf Extension					
Professional Fees:					
*M M Dillon Ltd Thunder Bay					
Engineering	6,050	1977			2,124
Oshawa—					
Contract:					
*Jack Montague Ltd					
Marina Excavation	103,278	1978		65,830	65,830
Ottawa—					
Professional Fees:					
*Brais Frigon Hanley & Associates Ottawa					
Consultant	6,000	1975-76			600
Pike Creek—					
Contract:					
*The Ontario Construction Co Ltd					
Dredging	119,222	1977-78		119,222	119,225
Port Burwell—					
Professional Fees:					
*G Douglas Valee Ltd Simcoe					
Launching Ramp	4,500	1977-78		4,500	4,500(f)
Port Dover—					
Contract:					
*Kast Concrete Ltd					
Site Services East Basin	186,766	1976-77		117,019	186,766(f)
Professional Fees:					
*M M Dillon Ltd London					
Consultant	40,000	1976-77			12,355
*Port Dover Public Port Dover					
Consultant	25,080	1977-78			25,080(f)
Port Elgin—Hydraulic Model					
Professional Fees:					
*National Research Council Ottawa					
Miscellaneous Business Services	10,000	1977			
Scarborough—Replacement of Windows					
Professional Fees:					
*Boigon & Armstrong Don Mills					
Architects & Planners	11,000	1976			52
Toronto—Flip Program					
Professional Fees:					
*Johnson Sustronk Toronto					
Engineering	3,000	1976			1,862
*Johnson Sustronk Weinstein Toronto					
Engineering	15,300	1976			5,367
<i>Manitoba—</i>					
Gimli—					
Contract:					
Nor-Quinn Construction Ltd					
Fishing Wharf	184,234	1977-78		184,234	184,234
Manitoba—Advance Planning					
Professional Fees:					
*Templeton Engineering Winnipeg					
Survey	2,000	1977-78			1,234
*Acres Consultant Winnipeg					
Test Hole	3,000	1977-78			2,281
Winnipeg—					
Contract:					
*Wallace and Akins Ltd					
Bioassay Lab	306,559	1977-78		306,559	306,559(f)
Professional Fees:					
*W L Wardrop and Associates Ltd Winnipeg					
Engineering	155,000	1976-77			89,769
Contract:					
*Peter Leitch Const Ltd					
Bioassay Lab	1,237,000	1977-78		199,837	199,837
Professional Fees:					
*Pratt Lindgren Snider Tonciz Ltd Winnipeg					
Drafting	4,017	1977-78			4,017

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>Saskatchewan—</i>					
Goose Lake—					
Contract:					
*Knutson Construction (65) Ltd					
Prairie Wildlife Area	839,831	1977-78		502,070	502,070
Professional Fees:					
*Robert L. Greig Makham					
Design and Supervision	55,000	1975-76			20,738
<i>British Columbia—</i>					
Alaksen—National Wildlife Area					
Professional Fees:					
*McElhanev Associates Surrey Survey	14,800	1977-78			14,623(f)
Bella Coola—					
Contract:					
*Lakeview Cartage Ltd					
Breakwater Construction	252,077	1976		28,332	252,077(f)
Bella Coola—Soil Investigation					
Professional Fees:					
*Cook Pickering & Doyle Ltd Vancouver Engineer	17,000	1976			13,823(f)
Campbell River—					
Contract:					
*Greenless Piledriving Co Ltd					
Breakwater improvements	302,605	1976			278,048
Campbell River—Soil Investigation					
Professional fees:					
*Golden Brawner & Associates Vancouver					
Soil investigation	4,800	1977-78			4,364
Cowichan Bay—Wharf Repairs					
Professional fees:					
Swan Wooster Engineers Vancouver Consultant	50,000	1977			9,624
French Creek—Wave Rider Buoys					
Professional fees:					
*Northwest Hydraulic Consultants Ltd Vancouver					
Engineering	5,500	1976			5,500(f)
*Northwest Hydraulic Consultants Ltd Vancouver					
Engineering	12,500	1977			8,250
*Robert Freuhdlich & Associates Vancouver					
Engineering	3,000	1977			2,466
Patricia Bay—					
Contract:					
*A I M Steel Ltd					
Institute of Ocean Sciences	728,135	1975-76			728,135(f)
*Acme Commercial Painting					
To supply and install painting warehouse and workshop	76,759	1975-76			78,759(f)
*Alberne Rentals					
Institute of Ocean Sciences	537,787	1975-76		36,180	537,787
*Benton & Overbury Ltd					
Institute of Ocean Sciences	430,840	1975-76		204,503	430,840
Institute of Ocean Sciences	107,011	1976-77		95,531	107,011
*J K Campbell Assoc Ltd					
Institute of Ocean Sciences	143,840				142,840(f)
*Canadian Pittsburgh Industries					
Institute of Ocean Sciences	427,619	1976-77		120,542	427,619
Institute of Ocean Sciences	25,593	1975-76		256	25,593(f)
Institute of Ocean Sciences	315,984	1976-77		103,248	315,984
*Canems System Ltd					
—to install heating and ventilation main building					
Institute of Ocean Sciences	1,282,630	1975-76		180,088	1,282,630
Institute of Ocean Sciences	525,016	1975-76			525,016(f)
*Central Glass Products Ltd					
Institute of Ocean Sciences	442,766	1976-77		279,048	442,766
*Commonwealth Construction Co					
To supply and install Camp Standards	58,838	1977		18,862	18,862
Institute of Ocean Sciences	1,067,556	1975-76		641,818	1,067,556
Institute of Ocean Sciences	252,031	1975-76		136,531	252,031
To supply and install electrical facilities	283,033	1975-76			285,033
*Compact Wall & Ceiling Systems					
To supply and install Acoustic & Metal Linear ceilings	134,022	1976-77		62,208	154,002
*Construction Specialties Limited					
To supply and install infinite access floor main building	45,369			10,533	45,369
*Dina Construction Ltd					
To install outside Services Warehouse	405,557	1975			405,557(f)
Concrete Structure, Main building	1,062,289	1975-76		28,323	1,060,289
Institute of Ocean Sciences	416,202	1975		2,000	416,202(f)
*Grinnell Fire Protection					
Institute of Ocean Sciences	174,244	1975-76		18,576	174,243
*Jekway Landscaping Ltd					
Landscaping phase I	165,439			75,827	75,827
Landscaping phase II	63,985	1978			75

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>British Columbia—Continued</i>					
*Johnson Controls Ltd Institute of Ocean Sciences	235,108	1975-76		67,041	235,108
*Liddell Construction Ltd Security building	24,367	1976-77		7,355	24,367
*Montgomery Elevator Co Ltd Elevators & Dumpwaiters	100,474	1975-76		34,096	100,474
Nikolai Millwork Industries Ltd Institute of Ocean Sciences	478,892	1976-77		288,831	478,892
To supply and install Millwork E M R Wing	92,219	1977		92,219	92,219
*Pacific Draperies Ltd To supply and install Drapes	32,584			16,292	16,292
*M J Peddlesden Ltd Institute of Ocean Sciences	101,794	1975-76		600	101,794(f)
Institute of Ocean Sciences	116,647	1975-76		7,651	116,647(f)
*Pacific Glass Ltd To supply and install exterior cladding warehouse	146,855	1975		2,050	146,865(f)
*Peninsula Metal Craft Ltd Cold Room E M R Wing	9,088	1978			
Institute of Ocean Sciences	142,441	1975-76		24,961	142,441
*Russell Food Equipment Ltd To supply and install food services equipment	62,243	1977		62,243	62,243
*Smith Bros Wilson Ltd Concrete Structure EMR Wing	178,431	1975-76			178,431(f)
To supply and install ceramic and quarry tile main building	115,222	1976-77		69,594	115,222
*The Johnson Floor Co Ltd To supply & install floor coverings main building	135,309	1976-77		42,338	131,744
*Victoria Paving Co Ltd To install and supply asphalt paving, main building	9,703	1977		9,703	9,703(f)
*Victoria Cement Man Ltd Institute of Ocean Sciences	300,623	1975		8,947	298,174
*Victoria Paving Co Ltd Paving Main Building	67,792	1977		64,640	64,640
*Webb & Trace Ltd Site grading	57,073	1977		56,535	56,535
*Wessex Construction Co Ltd Seisme Vault	103,845	1977		103,845	103,845
*Westgate Mechanical Construction Ltd Institute of Ocean Sciences	541,852	1975-76		142,435	541,852
*Michael Zagosky Ltd Institute of Ocean Sciences	17,915	1976-77		446	17,915
Patricia Bay—Institute of Ocean Sciences Professional fees:					
*Cana Construction Co Ltd Richmond Construction Management Services	641,000	1974-75			29,750
		1975-76			162,625
		1976-77			178,500
		1977-78			237,626
		1973-74			116,020
		1974-75			339,199
		1975-76			542,320
		1976-77			177,259
		1977-78			173,560
*Toby Russell Buckwell Associates Architectural	1,402,000				
Heriot Bay— Professional Fees:					
*Swan Wooster Engineers Vancouver Engineering	50,000	1977			4,493
Kelowna— Contract:					
*Tower Contractors Ltd Construction of float breakwater	130,939			69,881	69,881
Mclvors Landing— Professional Fees:					
*Swan Wooster Engineers Vancouver Engineering	50,000	1977			3,446
North Vancouver— Contract:					
*Dillingham Corp Canada Ltd Relocate and repair floating breakwater	111,780	1978		111,780	111,780(f)
Ocean Falls— Contract:					
*Lamina Management Ltd Float renewal	118,431	1977		118,431	118,431(f)
Oona River— Contract:					
*Rupert Building Contractors Ltd Harbour development	384,355			64,851	327,449

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
ENVIRONMENT—Continued					
<i>British Columbia—Continued</i>					
Pinkut Creek—					
Contract:					
*Interior Contracting Co Ltd	1,328,424	1977-78	1,050,000	1,328,424	1,328,424
Port Alberni—					
Contract:					
*Greenlees Piledriving Co Ltd					
Fishing harbour improvements Phase III	320,652	1977		301,778	301,778
*Webb & Trace Ltd					
Argyle Street Breakwater Phase I	187,862	1977		15,802	187,862(f)
Powell River—					
*Greenlees Piledriving Co Ltd					
Breakwater extension	115,868	1977		115,868	115,868
Skidgate—					
Contract:					
*Alert Bay Piledriving Co Ltd					
Wharf renewal	147,635	1976			147,635(f)
Shuswap Lake—					
Contract:					
*Kamloops Custom Grading Ltd					
Dredging at ABCO Marina	104,727	1978		72,014	72,014
Professional fees:					
*Swan Webster Vancouver					
Engineering	50,000	1977			6,506
Steveston—					
Contract:					
*D J Byrne Construction Ltd					
Fishing harbour Stage 2A	125,257			111,684	111,684
*Elliott Steel Ltd					
Fishing harbour Stage 3A	36,673	1978		31,059	31,059
*Fraser River Pile Driving Co Ltd					
Fishing Harbour widening weir	3,290	1977		3,290	3,290(f)
*Greenlees Piledriving Co					
Fishing Harbour Stage 8A	188,563	1978		134,202	134,202
*Koverchuk Construction Ltd					
Fishing Harbour Stage 7C	5,280	1978		4,752	4,752
*Quadra Construction Co Ltd					
Fishing Harbour Stage II	414,855	1978		153,254	153,254
*Sceptre Dredging Ltd					
Fishing Harbour Dredging	609,634	1977		609,634	609,634(f)
Steveston—Major New Fishing Harbour					
Professional Fees:					
*B C Research Vancouver					
Engineer	3,000	1976-77			3,000(f)
*Golder Associates Vancouver					
Engineer	10,000	1974-75			8,338(f)
	23,500	1976-77			9,448(f)
		1977			24,023(f)
*Western Canada Hydraulics Lab Vancouver					
Engineers	9,000	1974-75			8,427(f)
*Wright Engineers Vancouver					
Engineering	10,000	1976-77			10,000(f)
*Burnett Resources Vancouver					
Engineering	5,278	1976-77			5,258(f)
		1977			5,278(f)
*Penny & Keenleyside Vancouver					
Engineers		1976-77			8,600(f)
*Cumming Rivard Vancouver					
Appraisers		1976-77			8,325(f)
*Phillip Barratt Vancouver					
Engineering		1976-77			8,653(f)
Land Purchases:					
Davis & Co					3,000,000(f)
C A Riester					89,541(f)
Vancouver—					
Contract:					
*Quadra Construction Co Ltd					
Campbell Avenue fishing wharf	104,835	1978		8,883	8,883
Vancouver—Advance planning					
Professional fees:					
*Swan Webster Engineering					
Engineering	50,000	1977			5,417
Victoria—					
Contract:					
*Greenlees Fieldriving Co Ltd					
Erie Street float repair	126,259	1976		126,259	126,259(f)

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
ENVIRONMENT—Concluded					
<i>British Columbia—Concluded</i>					
*Wessex Construction Ltd Erie Street Fishing Harbour—office renovation	53,266	1977		26,316	53,266(f)
<i>Northwest Territories—</i>					
Clyde River—					
Contract:					
*Rembec Inc					
To install and supply meteorological station	296,291	1976-77		911	296,291(f)
Hay River—Fishing wharf and boat ramp					
Professional Fees:					
*Territorial Engineering Yellowknife Site Inspection	3,000	1977-78			3,000
Sachs Harbour—					
Contract:					
*Atco Structures Ltd Operations Building	225,000	1976	1,006	1,006	225,556
Zeballos—					
Contract:					
*Alert Bay Piledriving Co Ltd Harbour Expansion	139,117				139,117(f)
EXTERNAL AFFAIRS					
<i>Brazil—</i>					
Brazilia—					
Contract:					
Companhia De Construco Industria e Comercio					
Construction of Chancery	1,920,000	1974-75		105,714	1,916,587
Professional and Special Services:					
Thompson Berwick Pratt and Partners	350,000	1967		52,700	342,754
<i>Egypt—</i>					
Contract:					
Pentakis					
Cairo Chancery Annex	145,300	1977		142,000	142,000
<i>Mexico—</i>					
Professional Services:					
EWJ Gaboury and Associates					
Mexico Chancery Construction	758,000	1977		165,492	165,492
<i>USSR—</i>					
Professional Services:					
Smith Carter Partners					
Moscow Chancery Construction	1,218,000	1977		324,979	595,345
<i>Japan—</i>					
Professional Services:					
McCarter Nairne & Partners					
Tokyo Chancery Construction	1,066,500	1976		189,529	429,108
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
NORTHERN PROGRAM			34,438,000		
<i>Northwest Territories—</i>					
Contract:					
*BACM Construction Co Ltd					
Construction Dempster Highway and Mackenzie Highway I	5,979,296	1977		2,253,177	2,253,177
*Clark Construction Ltd					
Construction of DIAND Regional Services Complex—Phase I Yellowknife	251,052	1977		251,052	251,052
*Dene Mat Construction Ltd					
Mile 66.7-162 Fort Liard Highway	190,769	1977		190,769	190,769
*Keen Industries Ltd					
Clearing, grading Structures—Mile 290-344 Mackenzie Highway	15,718,734	1974		1,170,094	16,330,493
*Krutko Enterprises					
Construct Ferry Landing Dempster Highway	134,739	1976		134,739	134,739
*Nanisivik Mines Ltd					
Strathcona Sound Road	2,597,000	1975		1,028,199	2,391,349
*Okata & Paton					
Erection of two prefabricated buildings at Frobisher Bay	105,576	1976		105,576	105,576(f)
*Poole Construction Ltd					
Construction of DIAND Regional Services Complex Phase II Yellowknife	442,555	1977		230,705	230,705
*Sanajiti Construction					
Erection of District Office Rankin Inlet	109,176	1977		109,176	109,176(f)
*The Tower Co					
Erection of Laboratory Frobisher Bay	324,300	1977		275,682	275,682
*Watsko Garage Ltd					
Completion sub-grade Mile 295.6-M13436 Mackenzie Highway ..	4,724,150	1976		2,177,677	5,647,709

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
NORTHERN PROGRAM—Concluded					
<i>Yukon Territory—</i>					
Contract:					
*General Enterprises Ltd					
Carcross Skagway Road Mile 66-85 #089859	4,869,609	1976		2,029,310	4,023,712
*Joe Roab Plumbing and Heating Ltd					
Emergency Repair Equipment Rental 087632	998,957	1977		659,312	989,957(f)
*Kluane Construction Ltd					
Dempster Highway Construction Mile 237-249	6,381,967	1976		3,678,052	6,381,967
*Klondike Enterprise Ltd					
Central Operations Complex Phase II	324,650	1976		85,715	324,650(f)
*Moon Construction Co "Y"					
Garage warehouse Teslin	119,250	1977		119,250	119,250(f)
*Watso Garage Ltd					
Construction Mile 254-290 Dempster Highway	5,679,471	1977		5,679,471	5,679,471
*Wiley Oilfield Ltd and Keglavic Construction Ltd					
Clearing for Dempster Highway	7,709,132	1973		222,250	7,709,132
*Yukon Native Construction Ltd					
Maintenance and Restoration Mile 500-660 Carcross-Skagway	169,863	1977		160,295	160,295
PARKS CANADA PROGRAM			56,977,000		
<i>Atlantic Region—</i>					
A G Bell Historic Site—					
Contract:					
*M Sullivan and Son Ltd					
Construction of Complex	3,066,202	1975-76		636,887	3,066,202
<i>Cape Breton Highlands—</i>					
Contract:					
*Colin R MacDonald					
Cabot Trail Maintenance	204,757	1977-78		107,000	107,000
*Colin R MacDonald					
Cabot Trail Reconstruction	1,089,117	1977-78		1,005,445	1,005,445
<i>Fundy—</i>					
Contract:					
*M E Phillips & Sons Ltd					
Reconstruction of Highway 15	309,734	1975-76			309,734
<i>Gros Morne—</i>					
Contract:					
Dawco					
Construction of Visitor Centre	713,607	1977-78		519,260	519,260
*Diamond Construction (1961) Ltd					
Highway 430 N Construction	1,361,108	1976-77		1,301,508	1,361,107(f)
Lundrigans Ltd					
Water Supply System	260,977	1976-77		14,498	260,977
*McNamara Corporation					
Repairs Highway 430	494,120	1977-78		494,120	494,120(f)
*Pennecon Ltd					
Paving of Highway 430 Barry	437,805	1977-78		437,805	437,805(f)
Paving of Highway 430 South	102,553	1977-78		102,553	102,533(f)
Pinsent Construction					
Construction of service buildings	141,191	1976-77		6,916	141,191
Construction of sewage plan	240,270	1976-77		11,536	240,270
*Western Construction					
Highway Reconstruction Beach	2,206,426	1977-78		700,014	700,014(f)
<i>Kouchibouguac—</i>					
Contract:					
*Eastern Paving					
Paving excess road	435,897	1977-78		435,897	435,897(f)
*Seaboard Development Ltd					
Upgrade Frigot and Kelly Beach Road	263,232	1977-78		40,056	263,232(f)
<i>L'Anse au Meadows—</i>					
Contract:					
*McNamara Corporation					
Access roads and bridges	557,266	1977-78		557,266	557,266(f)
<i>Prince Edward Island—</i>					
Contract:					
Cannon Construction					
Construction of change house	263,623	1977-78		251,832	251,832
Curren and Bridges					
Construction roads and parking	331,236	1977-78		326,285	326,285
Island Coastal Service					
Construction water and sewer	155,383	1977-78		123,867	123,567
<i>St Peters Bay—</i>					
Contract:					
J R B Construction					
Reconstruction of Lock	1,446,472	1976-77		482,244	1,446,472
Maritime Steel and Foundries					
Swing Bridge Rehabilitation	289,434	1976-77		250,288	289,934

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
PARKS CANADA PROGRAM					
<i>Quebec Region—Concluded</i>					
Chambly Canal—					
Contract:					
Jean-Paul Trahan Ltée					
Restoration of Lock # 5 East Wall	247,380	1977-78		209,523	209,523
Laflamme Construction					
Restoration of Lock # 7 East Wall	121,570	1977-78		110,502	110,502
Châteauguay—					
Contract:					
Sogerpro Inc					
Interpretation Centre	1,179,903			607,181	1,155,084
**Crois Jacques Cartier—					
Contract:					
Alspalte Salaberry					
Grass earthwork	122,694	1977-78		62,428	62,428
J J Bourgeault Inc					
Erection of a monument	333,300	1976-77		183,170	323,380
Forillon—					
Contract:					
Construction Maubert					
Construction of Visitor Reception Centre.....	187,907	1977-78		173,080	173,080
Entreprise Blanchette Ltée					
Laurencelle Road	2,862,610	1974-75		345,622	2,862,609
Gaspé Equipement et Trans.					
Trav. gravelage et tr	105,867	1977-78		105,867	105,867
J Paul Morin Inc					
Repairing of Curb "A"	149,257	1977-78		98,104	98,104
J Paul Morin Inc					
Repairing of Curb "A"	122,426	1977-78		122,426	122,426
Fort Chambly—					
Contract:					
L Desranleau Inc					
Restauration Corps Garde	258,752	1977-78		225,144	225,144
La Mauricie—					
Contract:					
A Plamondon & Fils					
Construction of road	4,047,319	1977-78		846,254	846,254
**A Plamondon					
Repairing of southwest road	201,383	1976-77		11,301	201,383
Allmo Inc					
Paving of Panoramique road	347,697	1976-77		1,200	347,697
Continental Alspalte Inc					
Paving of St Jean Piles road	484,398	1976-77		282,339	484,398(f)
Jean Paul Binette Inc					
Construction of Waxing Station	152,197	1977-78		151,226	151,226(f)
La Mauricie—					
Contract:					
Lecavalier Construction					
Construction of 4 Pilot Houses	292,700	1977-78		292,700	292,700
**Les Excavations Industrielles Inc					
Laes Bouchard/Edward Road	1,722,674	1976-77		503,048	1,722,674(f)
Simard-Denis Inc					
Construction of a bridge	383,074	1976-77		297,559	328,074
**Tremblay Heroux and Associates					
Preparatory studies design and construction supervision 29.5 miles of road	1,469,000	1971-72		319,965	1,369,147
Les Forges du St Maurice—					
Contract:					
Delmont Construction					
Partial stabilization	173,424	1977-78		173,424	173,424
<i>Ontario Region—</i>					
Fort St Joseph—					
Contract:					
Romm Construction Ltd					
V R C Construction	330,974	1976-77		245,589	330,974(f)
Inverarden House—					
Contract:					
John Entwistle Construction Ltd					
Restoration-Inverarden	119,797	1977-78		83,516	83,516
**Niagara—					
Contract:					
John Tries Construction					
Blockhouse restoration	144,760	1976-77		51,699	144,760(f)
Wincon Construction					
Restore Brick Barracks	182,560	1977-78		154,002	154,002

****Amends reporting in previous years Public Accounts**

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
PARKS CANADA PROGRAM—Continued					
<i>Ontario Region—Concluded</i>					
Rideau Canal—					
Contract:					
C A Petts General Contractor Ltd					
Reconstruction of Lock No 45	1,231,871	1976-77		83,607	1,231,871(f)
**Cyrus Moulton Ltd					
Maintenance Buildings Construction	210,395	1975-76			210,340
Dineen Roads and Bridges					
Reconstruction Brass Point Bridge	1,675,267	1977-78		497,320	497,320
G Rene Construction					
Renovate Lockmaster's House	194,408	1977-78		189,208	189,208
Intrusion Prepack					
Repair to Lock No 37	213,158	1977-78		213,158	213,158(f)
J R B Construction Co Ltd					
Restore Upper End Lock No 24	219,348	1977-78		218,696	218,696
Construct Stairway	397,000	1977-78		153,430	153,430
Ron Eng & Construction					
Construct Regulating Dam	1,661,570	1977-78		1,567,974	1,567,974
**Thomas Fuller Construction					
Bridge and dam construction	1,480,132	1976-77		333,423	1,480,132
Trent Canal—					
Contract:					
**Ambro Materials and Construction					
Construct Marine Railway	2,696,197	1976-77		2,249,962	2,637,596
Baltimore Development & Serv Ltd					
RIP RAP Murray Canal	100,010	1977-78		100,010	100,010(f)
**St Romuald Construction Ltd					
Concrete Repairs Lock No 3	310,562	1976-77		3,167	310,562(f)
<i>Prairie Region—</i>					
Dawson—					
Contract:					
Walter Cabbot Construction					
Palace Grand Sprinkler	107,100	1977-78		107,100	107,100(f)
Fort Walsh—					
Contract:					
Frontier Construction Ltd					
Construction of Maintenance Building	114,940	1977-78			
Kluane—					
Contract:					
Douglas Ecological Construction Ltd					
Bio-Physical Land Classification	331,970	1974-75		69,480	331,970(f)
Lower Fort Garry—					
Contract:					
Har Kel Development Co Ltd					
Completion of Utilities	169,199	1977-78		169,199	169,199(f)
Manitoba Department of Highways					
Relocation of Provincial Highway No 9	336,720	1976-77			112,720
Tindall Development Corp Ltd					
Construction of Visitors Recreation Centre	723,444	1976-77		169,986	714,479
Construction of Maintenance Campground Building	145,239	1976-77		15,703	145,239(f)
Prince Albert—					
Contract:					
Norsask Construction Ltd					
P A Sewer System	250,915	1977-78		250,915	250,915(f)
Day Use Area	127,653	1977-78		127,648	127,648(f)
Piggott Construction Ltd					
Water Supply Intake	120,600	1977-78		120,600	120,600(f)
Riding Mountain—					
Contract:					
Nelson River Construction					
Construction of Highway 10	611,140	1977-78		608,929	608,929
Tasker Enterprises Ltd					
Reconstruction Parkway M 16-24	1,179,039	1975-76		11,927	1,179,039(f)
Wood Buffalo—					
Contract:					
Airphoto Analyses					
Integrated resource classification	204,358	1976-77		63,480	204,358(f)
<i>Western Region—</i>					
Banff—					
Contract:					
Atco Structures Ltd					
Fabrication and Supply Transportable Toilet Buildings	260,106	1976-77		255,530	255,530
Denson-Parkin Joint Venture					
Waterfowl Lake campground expansion at Low Lake DVA	352,269	1976-77		286,415	344,991

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
PARKS CANADA PROGRAM—Continued					
<i>Western Region—Continued</i>					
<i>Banff—Concluded</i>					
Fish Creek Excavating					
Bow Summit Site Improvements	160,358	1977-78		6,404	6,404
Foothills Landscaping Ltd					
Landscaping-Lake Minnewanka	147,856	1977-78		146,939	146,939
*McMullen Construction Ltd					
Gravel crushing	177,549	1977-78		177,549	177,549(f)
Penner Bros Ut Blders					
Sanitary and storm sewer installation	600,452	1977-78		595,819	595,819
Reid, Collins and Associates					
Landscaping Whiskey Creek	139,910	1977-78		83,200	83,200
Struct-All Builders Ltd					
Pre-Fab toilet privies	132,585	1977-78		132,585	132,585(f)
Elk Island—					
Contract:					
Watson Tofield (1973) Ltd					
Visitor Centre	228,425	1977-78		142,526	142,526
Jasper—					
Contract:					
Acto Structures					
Design and construction of 16 bedroom residence	266,093	1977-78		266,093	266,093(f)
*Alpine Blasting Co Ltd					
Clearing and grading Ath	166,200	1977-78		126,359	126,359
Construction Maligne Lake Road	1,343,427	1976-77		476,215	1,138,218
Rock Removal Highway 16	111,113	1977-78		111,113	111,113
Utilities-Cabin Creek East	181,750	1977-78		143,077	143,077
*Carmacks Construction Ltd					
Paving Highway 934	204,678	1977-78		204,678	204,678
*Commonwealth Construction					
Sewage Treatment PH 2	696,424	1977-78		696,424	696,424
*Con-Force Products Ltd					
Bridge Athabasca Falls	129,750	1977-78		90,000	90,000
Concord West Developments Ltd					
Staff Housing	119,992	1977-78		105,000	105,000
Crawley and Mohr					
Townsite Pool and Bathhouse Renovations	512,362	1976-77		388,248	460,248
Denson-Parkin A Joint Venture					
Campground expansion and Improve Mt Kerkeslin	131,690	1977-78		8,812	8,812
Wabasso Campground	357,586	1977-78		76,521	76,521
*Everall Construction Ltd					
Strom Sewer Townsite	1,135,103	1977-78		562,033	562,033
Reid, Collins and Associates					
Site Improvements-Lake Edith and Annete	244,682	1977-78		24,489	24,489
*Renlow Construction Ltd					
Essential road maintenance	149,322	1977-78		149,322	149,322
Westtar Paving Services Co Ltd					
Asphalt paving townsite	158,911	1977-78		158,911	158,911
Kootenay—					
Contract:					
*Bed Rock Contracting					
General Maintenance	143,517	1977-78		143,517	143,517(f)
Bri-Ma-Mechanical Contractors Ltd					
Heating system renovation Aquacourt Building	125,000	1977-78		125,000	125,000(f)
W S Schmidt Construction Ltd					
Renovations to McKay Creed Maintenance Campground	193,611	1977-78		47,410	192,980
Mount Revelstoke/Glacier—					
Contract:					
*Jake and Jay Holdings					
Gravel crushing	294,073	1977-78		294,073	294,073(f)
McEven Bros Landscaping Ltd					
Heather Lake Redevelopment 1976	123,606	1976-77		10,153	123,606
Pacific Rim—					
Contract:					
Town and Country Building Consultants					
Interpretive Theatre	159,500	1977-78		496,483	496,483
Turner Contracting Alberni Ltd					
Information Centre	137,141	1977-78		137,141	137,141
*Webb and Trace Ltd					
Parking lot construction	660,545	1977-78		496,483	496,483
Rocky Mountain House—					
Contract:					
Carmacks Construction Ltd					
Access road and parking Visitor Centre	104,900	1977-78		92,633	92,633
WJV Contracting Ltd					
Construction of a Visitor Centre	480,829	1977-78		474,714	475,714

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
PARKS CANADA PROGRAM—Concluded					
<i>Western Region—Concluded</i>					
Waterton—					
Contract:					
Parkins Construction					
Staff Housing	510,500	1977-78			
Western Industrial Contractors					
Sewage Treatment facilities Stage 1	1,042,466	1974-75			1,038,481(f)
Yoho—					
Contract:					
*Penner Bros Utility Builders					
Access road	198,618	1977-78		76,755	76,755
INDIAN AND ESKIMO AFFAIRS PROGRAM			104,936,000		
<i>Atlantic Region—</i>					
<i>New Brunswick District—</i>					
<i>Burnt Church Reserve—</i>					
Contract:					
*A C Maillet and Sons Ltd					
Construction of a school	1,477,235	1975-76		48,357	1,477,235(f)
<i>Nova Scotia District—</i>					
<i>Eskasoni Reserve—</i>					
Contract:					
*Sullivan and Sons					
Construction of a school	2,683,265	1976-77		1,887,996	2,457,996
*Zetphen Brothers Construction Ltd					
Sewage disposal system	185,925	1976-77		14,156	185,925(f)
<i>Quebec Region—</i>					
<i>Quebec District—</i>					
<i>Loretteville—</i>					
Contract:					
Louis Phillippe Sioui					
Construction of water and sewage system	114,740	1977-78		114,740	114,740(f)
Parent et Freres Construction					
Purchase of prefabricated houses for various locations	506,766	1976-77		467,254	467,254(f)
<i>Abitibi District—</i>					
<i>Mistassini Reserve—</i>					
Contract:					
Halet Construction Inc					
Construction of water and sewage system	185,531	1977-78		185,531	185,531(f)
Wabalou Inc					
Construction of a fire and a police station	117,160	1977-78		117,160	117,160(f)
<i>Montreal District—</i>					
<i>Odanak—</i>					
Contract:					
Melri Inc					
Work performed on a hill for stabilization	256,824	1977-78		256,824	256,824(f)
<i>Lac Rapide—</i>					
Contract:					
Cie de construction de la Lièvre Inc					
Construction of a school	*392,910	1976-77		2,100	392,910(f)
<i>Pointe Bleue District—</i>					
<i>Manowan Reserve—</i>					
Contract:					
Laval Fortin Ltée					
Construction of a school	*1,378,441	1976-77		669,825	1,378,441(f)
<i>Obedjewan Reserve—</i>					
Contract:					
Gingras Gaston & Gratton Construction					
Construction of a generating station and distribution facilities	273,966	1976-77		5,527	273,966(f)
Goulet Enterprises					
Water and sewage disposal system	*652,000	1977-78		652,000	652,000(f)
<i>Sept-Iles District—</i>					
<i>Bersimis Reserve—</i>					
Contract:					
Atco Est Ltée					
Additions to school	103,458	1977-78		103,458	103,458(f)
<i>Ontario Region</i>					
<i>Sudbury District—</i>					
<i>Wikemikong—</i>					
Contract:					
Huist Town Contracting					
Extension of sanitary sewer system	150,734	1977-78		147,751	174,751

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
<i>Ontario Region—Concluded</i>					
<i>London District—</i>					
<i>Oneidas of Thames—</i>					
<i>Contract:</i>					
Evans Kennedy Construction Ltd					
Construction of a school	1,013,867	1975-76		2,911	1,013,867(f)
John Hayman & Sons Ltd					
Construction of a water supply system	286,781	1976-77		60,915	285,177(f)
<i>Kettle Point—</i>					
<i>Contract:</i>					
Northridge Construction Co Ltd					
Construction of a water system	326,070	1977-78		8,208	8,208
<i>Peterborough District—</i>					
<i>St Regis—</i>					
<i>Contract:</i>					
Carnival Gravel Construction					
Construction of a sanitary sewer and water system	186,078	1977-78		40,631	40,631
<i>Hiawatha—</i>					
<i>Contract:</i>					
Northland Bithulitic					
Reconstruction of a street	172,946	1977-78		172,946	172,949(f)
<i>Christian Island—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a school	34,000	1975-76		31,521	33,304
<i>Brantford District—</i>					
<i>Six Nations—</i>					
<i>Contract:</i>					
*DPW—Martin Stuart Construction Ltd					
Construction of a school	635,577	1976-77		9,774	682,717
<i>James Bay District—</i>					
<i>Attawapiskat—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a school	3,250,000	1974-75		45,137	3,226,992
<i>Kenora District—</i>					
<i>English River—</i>					
<i>Contract:</i>					
Ardot Contracting Ltd					
Extension of existing water and sewer system	140,262	1977-78		112,341	112,341
<i>Whitefish Bay Reserve—</i>					
<i>Contract:</i>					
J Keller & R Buffington					
Extension of a water distribution line	104,944	1976-77		325	104,944
<i>Shoal Lake—</i>					
<i>Contract:</i>					
Baken Contracting					
Construction of a water supply and distribution system	394,109	1977-78		257,000	257,000
<i>Nakina District—</i>					
<i>Fort Hope—</i>					
<i>Contract:</i>					
Ben Bee Diving and Marine					
Construction of a powerhouse and water system	714,190	1977-78		180,040	180,040
<i>Lakehead District—</i>					
<i>Gull Bay—</i>					
<i>Contract:</i>					
D D & B Construction					
Construction of a watermain system and chain link fences	70,635	1977-78		67,929	67,929(f)
<i>Sioux Lookout District—</i>					
<i>Sandy Lake—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a school	1,264,000	1974-75		72,704	609,046
Construction of a sanitary sewer system	520,000	1976-77		432,056	510,377
<i>Cat Lake—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a school	1,070,500	1974-75		430	1,020,407
<i>Fort Severn—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a school	1,700,000	1974-75		485,319	1,696,812
*Smith & Elston Ltd					
School and location	169,679	1975-76		74,029	160,929
<i>Big Trout Lake—</i>					
<i>Contract:</i>					
*DPW—Indian Day Labour					
Construction of a sanitary sewer system	806,000	1975-76		924	805,484

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
<i>Manitoba Region—</i>					
Dog Creek Reserve—					
Contract:					
*Indian Day Labour					
Construction of a school	1,905,156	1973-74		5,000	1,902,770
Easterville Reserve—					
Contract:					
*Indian Day Labour					
Construction of a school	1,086,000	1976-77		667,042	704,330
*W W Construction (1972) Ltd					
Addition to a school	706,133	1977-78		552,420	552,420
Fort Alexander Reserve—					
Contract:					
*Bison Construction Ltd					
North Shore school	205,754	1976-77		15,478	213,319
*Donald Cockburn Construction Ltd					
North Shore school	133,000	1976-77		19,331	**144,273
*Gateway Construction Ltd					
North Shore school	1,218,667	1976-77		75,790	1,215,188
Island Lake Reserve—					
Contract:					
*Indian Day Labour					
St Therese School	3,775,532	1973-74		10,238	3,585,814
Wasagamach school	3,687,600	1973-74		3,500	**3,487,190
*Derekson Plumbing & Heating Ltd					
Heating and ventilation system for St Therese and Wasagamach schools	757,360	1974-75			770,473
*Norland Construction Ltd					
Water supply system for St Therese and Wasagamach schools	809,024	1974-75			826,861
Jakehead—					
Contract:					
*B & D Plumbing & Heating Ltd					
Mechanical—Jackhead school	174,953	1977-78		7,500	7,500
Lake St Martin Reserve—					
Contract:					
*Indian Day Labour					
Construction of a school	1,071,000	1976-77		53,116	93,633
Mathias Columbo Reserve—					
Contract:					
*Indian Day Labour					
Construction of a school and staff units at Pukatawagan	1,593,000	1974-75		34,626	96,620
Nelson House Reserve—					
Contract:					
*Baert Construction Ltd					
Construction of a school	1,652,000	1971-72		6,490	1,944,446
Oxford House Reserve—					
Contract:					
*Baert Construction Ltd					
Construction of a school	1,882,084	1972-73		5,783	**1,317,687
Peguis Reserve—					
Contract:					
*Indian Day Labour					
Construction of a school	504,000	1976-77		95,227	345,260
<i>Saskatchewan Region—</i>					
Meadow Lake District—					
Contract:					
*Bond Construction Ltd					
Structural and roofing at Waterhen Reserve skating arena	107,847	1977-78		107,847	107,847
*White Plumbing & Heating Co Ltd					
Mechanical installations at Waterhen School	184,046	1976-77			184,046
*B F Klassen Construction (Canada) Ltd					
Addition to Beauval High School	1,174,400	1977-78		63,655	63,655
*Valere's Construction Ltd					
Mechanical installations at Island Lake School	203,734	1975-76		807	203,734(f)
North Battleford District—					
Contract:					
*Bomac Construction Ltd					
Community complex at New Thunderchild Reserve	321,505	1977-78		300,811	300,811
*Steelmasters (Design/Builders) Ltd					
Building shell for school at Mosquito-Grizzly Bear's Head Reserve	142,230	1977-78		136,830	136,830

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
<i>Saskatchewan Region—Concluded</i>					
Prince Albert District—					
Contract:					
*Hagbloom Construction (1974) Ltd					
Construction of community building at Montreal Lake Reserve	130,791	1976-77		35,311	130,791(f)
*Dring Canada Ltd					
Structural and roofing at James Smith Reserve arena	169,292	1976-77		18,842	169,292(f)
*Dent Plumbing & Heating Co Ltd					
Heating installations at Montreal Lake Reserve	118,054	1976-77		82,228	116,015
Shellbrook Agency—					
Contract:					
*Addie Construction Ltd					
Construction of an arena at Big River Reserve	136,889	1976-77		2,320	136,889(f)
*Thorpe Bros Ltd					
Mechanical installations at Sandy Lake school	205,280	1975-76		66	205,280(f)
Touchwood/File Hills/Q'Appelle District—					
Contract:					
*Swertz Bros Construction Ltd	169,858	1977-78		167,674	167,674
<i>Alberta Region—</i>					
Blackfoot/Stoney-Sarcee District—					
Contract:					
*W A Stephenson Construction (Western) Ltd					
Renovations to Crowfoot Bay school	1,077,752	1977-78		230,250	230,250
Blood/Peigan District—					
Contract:					
C & A Sheet Metal Ltd					
Mechanical work for Standooff school	98,760	1977-78		37,750	37,750
Edmonton—Hobbema District—					
Contract:					
B J Graham Contracting Ltd					
Addition to Ermineskin Primary school	167,281	1977-78		240,232	240,232
Fort Vermilion District—					
Upper Hay River					
Contract:					
*Joslyn & Olsen Construction Ltd					
Construction of a School	579,876	1975-76		6,848	579,876
Saddle Lake/Athabasca District—					
Cold Lake Reserve					
Contract:					
*Joslyn & Olsen Construction Ltd					
Addition to school	326,511	1975-76		324,211	324,211
Fort Chipewyan Reserve					
Contract:					
Cree/Chip Construction Ltd					
Fuel Oil storage facility at Bishop Pache school	120,000	1977-78		54,400	54,400
<i>British Columbia Region—</i>					
Bella Bella District—					
Contract:					
*Seward Construction Ltd					
Construction of a school	1,269,359	1975-76			1,269,359(f)
Terrace District—					
Masset Reserve—					
Contract:					
Granby Construction Ltd					
Domestic Water system	315,440	1976-77		132,964	315,423
K Viney Contracting Ltd					
Subdivision development	176,000	1977-78		174,000	174,000
Kincolith Indian Reserve—					
Contract:					
Waymar Enterprises Ltd					
Sewer system	274,150	1977-78		274,150	274,150
Port Simpson					
Contract:					
*Russ Reid Ltd					
School addition	453,908	1977-78		453,706	453,706
Kitkatla					
Contract:					
*Ballarin Bros Construction Ltd					
Construction of a school	460,847	1976-77			460,847(f)
Hartley Bay					
Contract:					
*Guran Construction Ltd					
Construction of a school	790,454	1977-78		785,834	785,834

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE					
<i>Contracts of \$100,000 or over and Cost plus Contracts of \$10,000 Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.</i>					
Labrador—					
Goose Bay—					
Contract:					
Headland Construction Ltd					
Construction of Petrol Oil Lubricant Storage Dikes—Melville site	120,635	1976-77	88,448	84,083	120,635(f)
Joymac Construction Ltd					
Installation of Bak 12 Aircraft Arresting System	114,427	1977-78	114,427	114,427	114,427(f)
Newfoundland—					
Gander—					
Contract:					
Bradoo Construction Ltd					
Construction of 36 Single Other Ranks Quarters for Search and Rescue Facilities	656,874	1977-78	600,000	626,669	626,669
Construct maintenance building and target gallery Pussey's Hill Range	169,711	1977-78	170,000	142,156	142,156
**S G Burry & Sons Co Ltd					
Install showers—Permanent Married Quarters	237,641	1976-77	135,000	140,476	236,279
C C M Construction (Nfld)					
Extension to Mobile Support Equipment—Building 17	380,197	1977-78	300,000	311,218	311,218
Metro Engineering and Construction Ltd					
Replace sidewalks, clothesline poles and re-landscape Married Quarters	124,937	1977-78	95,000	95,742	95,742
Partner Electric Ltd					
Improvements to electrical standards in 146 Permanent Married Quarters	122,359	1976-77	60,000	59,744	111,560
Superior Precast Concrete Products Ltd					
Replace concrete steps—118 Permanent Married Quarters	106,712	1976-77	99,000	106,712	106,712(f)
St John's—					
Contract:					
*Metro Engineering and Construction Co Ltd					
Drill Hall Alteration	135,400	1977-78		90,888	90,888
Nova Scotia—					
Cornwallis—					
Contract:					
Bay Crest Ltd					
Construct addition to Building No 6 for ventilation equipment room and install ventilation system	291,789	1977-78	50,000	29,007	29,007
Installation of exterior metal siding Married Quarters	139,222	1977-78	139,222	139,222	139,222(f)
Cameron Contracting Ltd					
Construction of a Sewage Treatment Plant—Pollution Control	1,451,341	1975-76	21,909	26,200	1,451,341 (f)
Classic Construction Ltd					
Exterior repairs—2 Base Buildings	165,987	1977-78	130,000	165,987	165,987(f)
Cromarty Construction Ltd					
Renovations to Barrack Block No 44-3	327,154	1977-78	240,000	67,500	67,500
Kentville Build-up Roofers					
Roofing repairs/replacement various buildings	119,528	1976-77	354	354	119,528(f)
D Odegard Agencies Ltd					
Replace resilient flooring various buildings	186,000	1977-78	175,000	32,013	32,013
Roscoe Construction Limited					
Re-side and paint exterior of 6 Base Buildings	126,281	1977-78	126,281	117,595	117,595
Renovations to Dental Clinic—Building 7	222,564	1977-78	177,000	185,035	185,035
Renovations of Permanent Married Quarters Kitchens	180,379	1977-78	180,379	180,379	180,379(f)
Wallace and Carey Ltd					
Renovations of "C" and "H" Type Married Quarters Kitchens	245,151	1976-77	51,051	51,617	245,151(f)
Dartmouth—					
Contract:					
Aluma-Seal Building Products Reg'd (Division of Tisco Home Building Products Ontario Ltd)					
Supply of all labour, material and equipment to replace windows at Defence Research Establishment Atlantic	173,180	1976-77	29,830	25,310	173,180(f)
Greenwood—					
Contract:					
Associates Design and Development Ltd					
Design Long Range Patrol Aircraft Training—Ground Support Computer Complex	587,600	1975-76	296,407	306,812	572,405
Black and McDonald Ltd					
Installation of Instrument Landing System Terminal Aids Replacement Program/Landing Aids Update Program	217,644	1977-78	217,644	217,644	217,644(f)
Boyd & Garland Construction Services Ltd					
Construct 212 Single Other Ranks Quarters	2,509,900	1977-78	200,000	165,220	165,220
Cannon Construction Ltd					
CP Aurora Training/Aircraft Operational Support Equipment—Package 3—Exterior Utilities	145,617	1977-78	145,617	131,217	131,217

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Nova Scotia—Continued</i>					
<i>Greenwood—Concluded</i>					
Dineen Construction (Atlantic) Ltd					
CP Aurora Training/Aircraft Operational Support Equipment Building—Package 1—Piles, Pile Caps and Pedestals	413,217	1977-78	413,217	369,273	369,273
Maxim Electrical Construction Co Ltd					
Rehabilitate Airfield Lighting Cables and Transformers Replacements/Install Sequenced Flashing Approach Lights Both Ends of Runway 09/27	543,209	1977-78	485,000	527,709	527,709
Melanson Bros Painting Contractors Ltd					
Renovations to Kitchen "C" Type Permanent Married Quarters—Phase II	235,419	1976-77	115,550	117,125	235,419(f)
New Minas Contracting Ltd					
Pollution Control Facilities—Camp Aldershot	236,086	1977-78	210,000	41,354	41,354
Northern Industries Ltd					
Replace Roofing—South Side—Hangar 10	167,624	1977-78	99,000	109,284	109,284
Robb Engineering (Division of Dominion Bridge Co Ltd)					
Aurora Training/Aircraft Operational Support Equipment Building—Package 2 Structural Steel and Steel Joists for CP 140	736,000	1977-78	620,000	368,000	368,000
Roscoe Construction Ltd					
Construct new roofs on Permanent Married Quarters	245,397	1976-77	4,297	7,944	245,397(f)
Permanent Married Quarters Kitchens Rehabilitation Various Types	163,314	1977-78	163,314	163,314	163,314
Standard Paving Maritime Ltd					
Airfield Pavement Rehabilitation	3,727,055	1976-77	3,150,014	3,246,669	3,727,055(f)
Halifax—					
Contract:					
Alfa Roofing (Division of S Jachimowicz Ltd)					
Reroofing Building No S-21 Stadacona	309,300	1976-77	173,000	204,652	296,910
Bluco Construction Ltd					
Construct Vehicles Paint Shop—Willow Park	263,400	1974-75	8,813	4,852	262,961
Bluewater Construction					
Construct Torpedo and Missile Assembly Building	493,474	1971-72			493,474
Boyd and Garland Construction Services Ltd					
Construction of 48 Single Quarters—Debert Domestic Developments	569,830	1976-77	332,221	369,051	569,830(f)
Cambrian Construction Ltd					
Married Quarters Improvements—Shannon Park	321,818	1977-78	322,000	53,151	53,151
Married Quarters Improvements—Windsor Park	167,500	1977-78	167,500	27,096	27,096
Improve Ventilation in Pipe Systems Repair and Corrosion Prevention Facility—Building D-165 Dockyard	134,375	1977-78	97,200	104,436	104,436
Construction of Samson Accommodation Receiver Building at Canadian Forces Station Mill Cove	578,956	1974-75	10,667	8,930	577,709
Rehabilitation of Building D166—Jetty 8 for Fleet Maintenance Group at HMCS Dockyard	1,297,079	1974-75	10,168	11,246	1,297,079(f)
Construction of Fleet School Refit—Phase II Buildings S-8 S-9 and S-44 Stadacona	605,912	1976-77	191,719	190,206	605,912(f)
Canadian—British Consultants Ltd					
Consultant Services—Utilities Study	330,000	1976-77	330,000	306,289	306,289
Cannon Construction Ltd					
Nuclear Bacteriological Chemical Defence School—Toxic Waste Treatment Fire Fighting School—Pollution Control Facilities	252,669	1977-78	250,000	34,931	34,931
Provision of Roadways Utility Distribution Systems and House Foundations—Debert Domestic Development	1,079,136	1976-77	328,189	331,654	1,065,365
Concord (Ottawa) Electrical Contractors Ltd					
To carry out Jetty Services Improvements—Dockyard and Modify Steam Services at Jetties 4 and 5	1,132,614	1973-74	32,565	29,079	1,132,614(f)
Fundy Construction Co Ltd					
Fleet Heavy Electrical Shop and Repair Facility Building D166	753,350	1977-78	753,350	138,836	138,836
Kent Homes Ltd					
Purchase of 60 Married Quarters including Erection and Connections—Debert Domestic Development	1,223,219	1976-77	44,095	71,314	1,223,219
Parsons Construction Co Ltd					
Construction of Combined Mess and Kitchen—Camp Debert	1,498,976	1976-77	1,498,976	881,715	881,715
Stanley Reid Construction Ltd					
Reconstruction of Garrison Pier—McNab's Island	109,171	1977-78	110,000	36,549	36,549
Sigma Construction Ltd					
Install New Steam Distribution System—Dockyard Annex	222,235	1976-77	4,765	4,000	222,235(f)
Steen Mechanical Contractors Ltd					
Renewal of Underground Steam Mains Willow Park and Branch Steam Lines Windsor Park	119,398	1976-77	30,184	24,582	119,398(f)
Construction of Node Accommodation Regional Headquarters Building—Camp Debert and Renovations to Building S17—Stadacona	625,849	1974-75	17,226	17,114	625,849(f)
Twin City Rebar Services Ltd					
Jetty Repairs—Stem Section—Bedford	112,527	1977-78	112,527	112,527	112,527(f)
Urban Construction Ltd					
Renovate 22 Apartments—Group II—Shannon Park	164,987	1976-77	43,655	43,642	164,987(f)

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Continued					
<i>Nova Scotia—Concluded</i>					
Shearwater—					
Contract:					
Arcon Canada Division of A B P Service Ltee					
Supply and Install New Exterior Siding on 74 Married Quarters ..	201,148	1977-78	192,400	54,364	54,364
Blunden Construction Ltd					
Renovations to Building 100 for Medical Inspection Room	351,950	1977-78	240,000	261,945	261,945
Boyd and Garland Construction Services Ltd					
Alterations to Hangars for Tracker and Sea King Accommodation	350,954	1976-77	339,260	340,214	350,954(f)
Extension to Control Tower Building 38A	201,291	1977-78	201,291	188,699	188,699
Malach Roofing and Flooring Ltd					
Exterior Rehabilitation of Building "E"	237,374	1976-77	237,374	235,200	235,200
Steed and Evans Limited					
Taxiway Repairs	649,400	1977-78	649,400	551,956	551,956
Tasco Sheet Metal and Roofing Co					
Partial Reroofing of Building 14	169,886	1977-78	145,000	169,867	169,867
Taylor Engineering Ontario Limited					
Modifications to Boilers 1 and 2 Central Heating Plant	184,670	1976-77	159,440	181,033	181,033
Sydney—					
Contract:					
Maritime Builders Limited					
Replacement of Swimming Pool Roof Deck	141,760	1977-78	100,000	121,746	121,746
<i>Prince Edward Island—</i>					
Summerside—					
Contract:					
Construction Development Ltd					
Petrol Oil Lubricant Storage Building—Slemon Park	194,663	1977-78	195,000	184,811	184,811
Johnston's Ltd					
Replace 85 furnaces—married quarters	105,367	1976-77	39,737	37,104	105,367(f)
Morrison and McRae Ltd					
Reconstruct Concrete Buttons Runway 06-24	762,645	1974-75	20,015	20,015	762,645(f)
Star Electric Services Limited					
Install Meter Bases and Isolate Ring Main No 3—Slemon Park ..	106,636	1977-78	107,000	103,491	103,491
<i>New Brunswick—</i>					
Chatham—					
Contract:					
Alumicor Limited					
Replace Windows Barrack Blocks 54 and 72	137,849	1977-78	115,000	137,849	137,849(f)
Connolly Construction Ltd					
Construction of a Satellite Identification and Tracking Unit—St Margarets	909,635	1975-76	18,100	37,802	909,635(f)
Forrest Construction Co Ltd					
Addition and Alterations to Craig School	551,919	1977-78	438,000	320,671	320,671
Malach Roofing and Flooring Ltd					
Furnace and Ductwork Replacement—Permanent Married Quarters	103,239	1977-78	100,000	95,495	95,495
Sunny Corner Mechanical (1976) Ltd					
Addition to Building 57	159,623	1977-78	135,000	159,623	159,623(f)
Gagetown—					
Contract:					
Arcon Canada (Division of A B P Service Ltee)					
Windows Replacement—Married Quarters	283,900	1977-78	255,000	275,383	275,383
Atlantic Fence Limited					
Install Fences and Clothesline Posts—Married Quarters Row Housing	150,406	1977-78	150,406	142,185	142,185
Biso's Roofing					
Roofing Permanent Married Quarters	151,083	1977-78	151,083	151,083	151,083(f)
Boudreau Sheet Metal Works Ltd					
Repair and rejuvenation of various roofs	262,325	1976-77	10,500	1,500	262,325(f)
Repairs and rejuvenation of various building roofs	184,746	1977-78	184,746	184,746	184,746(f)
Install corrugated metal roofs on various buildings	139,372	1976-77	62,100	60,516	139,372(f)
Reroof 7 Base Buildings	197,390	1977-78	197,390	197,390	197,390(f)
J Heber Brown Ltd					
Relocate Ammunition Facilities	466,011	1976-77	48,000	40,795	466,011(f)
Brunswick Roofing & Sheet Metal Ltd					
Install corrugated metal roofs on various buildings	149,732	1977-78	150,000	149,732	149,732(f)
Diamond Construction (1961) Ltd					
Additions and alterations to Building D-22 Junior Ranks Club	317,734	1976-77	1,000	500	317,734(f)
Capital Construction—					
Quartermaster Stores/Maintenance Garage	438,642	1977-78	400,000	113,988	113,988
Construct Rocket Assembly and Fuzing Building	140,843	1976-77	84,000	119,100	119,100
Wm P Dawd and Sons Ltd					
Roofing Permanent Married Quarters	161,742	1977-78	161,742	161,742	161,742(f)
Melanson Brothers Painting Contractors Ltd					
Interior painting of 8 Base Buildings	107,916	1976-77	107,916	106,458	106,458
Malach Roofing and Flooring Ltd					
Install 193 Forced Warm Air furnaces with humidifiers and install and replace humidifiers 1,513 Married Quarters	264,857	1976-77	44,500	37,340	264,857(f)

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>New Brunswick—Concluded</i>					
<i>Gagetown—Concluded</i>					
Modern Air Spray Ltd					
Operation and Maintenance Brush Control (1977) Training Area	307,925	1977-78	270,000	307,925	307,925(f)
H D MacMackin Ltd					
Rewire Kitchens and Basements—Master Quarters	269,248	1977-78	251,000	269,248	269,248(f)
Ontario Painting and Decorating Ltd					
Interior painting of 550 Permanent Married Quarters	75,795	1976-77	65,200	25,635	75,795
(Contractor defaulted in completing this contract. The balance of the work was completed by Melanson Bros Painting Contractors Ltd in the amount of \$69,215)					
Opron Inc					
Construct Armoury at Camp Sussex	1,268,729	1976-77	1,136,500	856,461	856,461
Steen Mechanical Contractors Ltd					
Replace Hot Temperature Hot Water Distribution System Zones A and F	963,117	1975-76	26,100	18,726	963,117(f)
<i>Quebec—</i>					
<i>Bagotville—</i>					
<i>Contract:</i>					
Bacon Engineering Ltd					
Replace Boiler Instrumentation and Controls	132,297	1976-77	14,200	6,500	132,297
Bilodeau Electric Limitée					
Improve Lighting—Hangars 2, 3, 4 and 5	104,472	1976-77	104,472	104,472	104,472(f)
Aurelien Dion and Fils Inc					
Reroofing Hangar No 6—Alouette	168,100	1977-78	165,000	14,788	14,788
Jean-Pierre Gagnon Ltée					
Interior and exterior painting of various buildings	214,672	1974-75			214,672(f)
C A Laferrière Inc					
Construction of Secondary Sewage Treatment Plant	793,017	1975-76	10,000	9,546	793,017(f)
Le Chauffage Moderne d'Arvida Inc					
Replacement of Gravity Furnaces with Force Air—Permanent Married Quarters—Alouette	194,470	1976-77	53,300	53,783	194,470
Metropole Window Co Ltd					
Replace windows at Permanent Married Quarters—Phase 1—Alouette	183,551	1976-77	183,551	183,551	183,551(f)
Claude Miville Inc					
Permanent Married Quarters electrical improvements	125,065	1976-77	94,000	69,222	125,065(f)
Gaston Picard Construction Ltd					
Reinsulation of outside walls and replacement of siding to 36 Married Quarters Type "CC" including Dormer Windows	139,894	1977-78	125,000	55,675	55,675
J Euclide Perron Ltée					
Addition East Lean-to, Hangar 3	256,239	1976-77	6,000	4,033	256,239(f)
Roch Construction Limitée					
Concrete Repairs Quick Reaction Area and Ramp Area Repair Spalling Concrete—Main Parking Apron—Alouette	484,200	1977-78	484,200	242,390	242,390
Alterations to Receiving and Issuing Building No 86—Alouette	108,548	1977-78	80,000	39,988	39,988
Somec Inc					
Replacement of Condensate Lines, Fittings, Insulation, Steam Traps and Valves in Hanger Floor Areas and Lean-to Hangars 2, 3, 4 and 5	145,731	1977-78	125,000	135,190	135,190
<i>Moisie—</i>					
<i>Contract:</i>					
R L R Construction					
Pollution Control—Sewage Treatment Plant	345,677	1976-77	225,000	340,732	340,732
<i>Montreal—</i>					
<i>Contract:</i>					
Cambrian Construction Ltd					
Installation New Step and Canopy—St Hubert	122,496	1977-78	65,000	116,117	116,117
Renovations to Forces Mobile Command Headquarters Operation Centre Building 83—St Hubert	136,428	1977-78	136,428	136,428	136,428
Aurelien Dion and Fils Inc					
Repairs and Rejuvenation to Roofs Various Buildings—Longue Pointe	237,196	1977-78	237,196	237,196	237,196(f)
Guardian Insurance Co of Canada (formerly awarded to Leonard J Weber Construction Co)					
Construct Permanent Air Pollution Control Test Tank—202 Workshops—Longue Pointe	100,573	1975-76	14,100		88,885
J Lewin and Co Ltd					
Underground Steam Distribution System Between Steam MH 50 and 53 including Branch Lines to Buildings 99, 102 and 67—St Hubert Garrison	217,639	1977-78	100,000	211,839	211,839
Nord Construction (1962) Ltée					
Repair and build roads, parking lots, walks and ditches—Asphalt Paving—St Hubert	164,337	1976-77	89,900	93,241	164,337(f)
Lionel Nourry (1976) Ltée					
Interior and Exterior Painting of Armouries	125,130	1976-77	48,000	48,168	125,130(f)

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Quebec—Continued</i>					
St Jean—					
Contract:					
Acier d'Armature de Montreal (1968) Ltée					
Construction of Megastructure—Reinforcing Steel Podium	738,946	1976-77	239,000	116,411	630,024
Construction of Megastructure—Concrete Reinforcement Podium Base Development	538,150	1976-77	337,100	300,251	538,150(f)
Acier Gendron Ltée					
Megastructure Concrete Reinforcement—Living Quarters—Sector 2 (Package No 159)	157,483	1976-77	157,483	157,483	157,483
Acme Sprinkler Ltd					
Installation of Automatic Sprinklers Podium Phase I—Package No 118	658,662	1976-77	600,000	462,869	462,869
Asbestos (1976) Ltée					
Megastructure—Mechanical Insulation Podium—Phase I—Package 88	583,716	1976-77	303,000	346,515	346,515
Jean Attore Inc					
Megastructure—Masonry Walls and Insulation—Section 1 and 2—Base Development	3,680,316	1976-77	3,585,000	2,649,761	2,814,733
Award Industries (Mechanical) Ltd					
Megastructure—Plumbing and Heating Podium—Phase I Base Development	2,036,754	1976-77	1,700,000	1,744,900	1,803,587
Bole Inc					
Electrical Work—Central Heating Plant—Base Development	170,565	1976-77	87,100	82,651	166,565
Cambrian Construction Ltd					
Repair Indoor Ice Rink—Royal Military College	130,976	1977-78	100,000	130,976	130,976(f)
Canadian Johns-Manville Co Ltd					
Suspended Ceilings, Drywall and Plaster Podium, Sectors I and II Package 47/Suspended Ceilings Acoustics and Metal—Package 49	1,399,888	1976-77	686,000	246,930	246,930
Cassidy Ltée—Équipement de Cuisine G H Inc					
Megastructure—Kitchen Equipment—Package 64—Base Development	1,278,929	1976-77	1,250,000	736,551	736,551
Chagnon (1975) Ltée					
Electrical Distribution and Transformer Station—Base Development	1,255,683	1976-77	506,500	519,550	1,223,047
Collet Freres Ltée					
Alterations and Additions—Hospital	806,720	1976-77	785,800	743,016	767,216
Defence Construction (1951) Limited					
To Provide for the Management of Base Development	870,000	1973-74	300,000	349,601	803,649
Lucien Desranleau Inc					
Alterations and Additions to Hangar 101—Package 112—Renovations to Hangar 101—Base Development	1,025,937	1977-78	858,800	473,980	473,980
Aurelien Dion and Fils Inc					
Replace Roofing—Buildings 3, 4, 5 and 6 College Militaire St Jean	171,821	1976-77	15,500	52,321	171,821(f)
Dobush Stewart Longpre Marchand Goudreau/David Boulva and Cleve					
Design Services for Base Development	7,158,114	1974-75	2,316,300	1,153,471	7,157,156
Charles Duranceau Ltée and Beauchemin—Beaton/Lapointe Inc					
To provide Construction Management Services for the Construction of a Language Training School and a Recruit Training School and Supporting Services—Base Development	6,329,865	1975-76	3,684,000	3,237,776	5,803,776
Duron Quebec Ltd					
Megastructure—Roofing, Flashing, Concrete Fill—Sectors I and II Package 36	815,032	1976-77	815,032	730,796	730,796
Eastern Armoured Floor Ltd					
Megastructure Concrete Slab Finishes Section 2—Base Development	135,018	1976-77	112,600	113,190	122,574
Ediltec Construction Inc					
Megastructure—Swimming Pool Package 157	845,727	1977-78	845,727	294,639	294,639
Formco Inc and N A F Ltée					
Megastructure Formwork and Placing Concrete Podium Section 1—Base Development	1,483,211	1975-76	215,200	220,319	1,475,134
Tunnel Construction—Base Development	254,170	1976-77	17,500	6,670	254,170
Foschi and Liberatore Inc					
Megastructure Structural Pipe Supports Mechanical Room—Package 227	164,702	1977-78	164,702	164,702	164,702
Glaverbel Glass Industries Ltd					
Aluminum Doors and Windows, Megastructure (Package No 34)—Base Development	278,378	1976-77	250,000	229,154	229,154
The General Insurance Co of Canada and Kelly-Leduc Ltd					
Supply of Finished Hardware—Package No 45	305,965	1976-77	300,000	46,832	46,832
Laurent Gendron Ltée					
Megastructure—Concrete Reinforcement Living Quarters—Sector 1 Base Development	495,817	1976-77	400,000	414,398	495,817
Hanscomb Roy Associates					
Design Services for Base Development Control	1,250,000	1973-74	455,200	291,202	1,235,963

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Continued					
<i>Quebec—Continued</i>					
<i>St Jean—Continued</i>					
<i>Contract:—Continued</i>					
Herve Houde Ltée					
Megastructure, Plumbing and Heating, Podium and Residences—Phase 3—Package 79	1,961,230	1977-78	1,900,000	1,115,507	1,115,507
Megastructure—Electrical Works—Phase 3—Package 100	1,268,901	1977-78	750,000	585,279	585,279
Megastructure—Electrical Work—Podium and Residences—Phase II—Package 95	1,041,894	1976-77	675,000	593,904	593,904
Fernand A Imbeault and Associates					
Consultant Services—Structural Design of Base Development	260,000	1975-76	15,000	67,510	252,638
Johnson Controls Ltd					
Pneumatic Controls—Podium—Phase I and II—Package 82 and 83	904,033	1976-77	870,900	356,826	356,826
Kolostat Inc					
Ventilation—Residence Phase I—Package 71	261,964	1976-77	261,964	232,439	232,439
Megastructure—Ventilation and Air Conditioning—Podium and Residences Phase II—Package 70	1,264,267	1976-77	800,000	605,260	605,260
Megastructure—Ventilation and Air Conditioning Phase III—Package 73	1,153,750	1976-77	962,000	729,393	729,393
LML Electrique Ltée					
Megastructure—Electrical Conduits in Slab Phase 2 and 3 Podium—Base Development	238,013	1976-77	92,200	136,218	238,013
La Cie Canadienne de Marbre et Terrazzo Ltée					
Megastructure—Ceramic Tiles Sectors 1 and 2—Package 52	702,172	1977-78	100,000	17,785	17,785
La Cie Electrique Swift (1976) Ltd					
Megastructure—Electrical Works Podium Phase I—Base Development	1,928,843	1976-77	1,550,900	1,229,388	1,278,484
Ernest Leblanc Limitée					
Megastructure—Ventilation and Air Conditioning, Podium—Phase I—Package No 69	1,163,453	1976-77	1,150,000	961,604	961,604
Lee Electrical Construction Inc					
Megastructure—Electrical Work Residence Phase I—Package 96 Base Development	1,016,468	1976-77	815,000	582,906	582,906
Les Ascenseurs Labadie Inc					
Megastructure—Elevators Package No 99—Base Development	1,077,762	1976-77	1,077,762	922,815	922,815
Les Constructions Impact Ltée					
Water and Sewer Services—Base Development	1,405,743	1975-76	150,000	215,841	1,405,743
Les Dessins Artic Inc					
Architectural Work—Base Development	275,000	1977-78	275,000	189,694	189,694
Les Entreprises Desourdy Inc					
Megastructure Foundations and Addition and Alterations—Central Heating Plant—Base Development	900,265	1975-76	29,700		900,265
Construction of Additions and Alterations to Cadet Quarters at Royal Military College	1,353,469	1974-75			1,353,469(f)
Les Gicleurs Automatiques Beaudoin Inc					
Megastructure—Sprinklers—Podium/Residence, Phase II and Phase III, Package 119	544,628	1976-77	544,628	323,521	323,521
J Lewin and Co Ltd					
Plumbing and Heating—Central Heating Plant—Base Development	886,320	1976-77	64,410	95,746	855,130
Lord and Cie Ltée					
Megastructure—Structural Steel Sectors 1 and 2—Package 26	524,003	1976-77	524,003	524,003	524,003
A Marfoglia and Sons Ltd					
Megastructure—Drywall Partitions and Ceilings in Residences—Package 161	924,764	1977-78	400,000	308,131	308,131
Arthur Murphy Contracting Ltd					
Alterations and Addition to Hangar No HD4—Package 110	402,916	1976-77	402,916	393,099	393,099
Nord Construction (1962) Ltée					
General Pavement Repairs—Royal Military College	107,992	1977-78	100,000	107,992	107,992(f)
Pageau Morel et Associes Inc					
Mechanical/Electrical Engineering—Base Development	650,000	1977-78	650,000	551,199	551,199
Pallotta Metal Works Inc					
Megastructure—Steel Stairs and Fixed Steel Lintels	425,883	1976-77	425,883	370,202	398,460
Pilkington Glass Ltd					
Megastructure—Sliding Aluminium Windows—Package 35	735,000	1976-77	735,000	651,282	651,282
Plomberie Bellerose Inc					
Plumbing and Heating Podium—Phase I—Package 76	1,287,482	1976-77	1,287,482	1,093,655	1,093,655
Herve Pomerleau Inc					
Megastructure—Built-In Furniture Package 41	609,504	1976-77	150,000	33,500	33,500
R L R Construction Ltée					
Pumping Station—Package 135	461,547	1976-77	256,000	184,347	184,347
Robertson Building Systems Limited					
Megastructure—Metal Cladding Sectors 1 and 2—Package 29	319,096	1976-77	319,096	284,766	284,766
St John's Ready Mix Co Ltd					
Production and Supply of Concrete—Base Development	1,675,984	1976-77	1,047,900	1,047,793	1,664,852
Seven Brothers Construction Co Inc					
Megastructure Concrete Fill on Steel Deck—Package 193	394,331	1976-77	278,000	328,873	328,873
Societe d'Approvisionnement en Menuiserie de l'Est Inc					
Supply/Install Wood Doors and Related Hardware—Package 42 and 44	185,108	1976-77	50,000	25,413	25,413

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Quebec—Concluded</i>					
<i>St Jean—Concluded</i>					
<i>Contract:—Concluded</i>					
Stanley—Bumeda Limitée					
Megastructure—Metal Doors and Frames—Package 46	493,652	1976-77	200,000	182,843	182,843
Sto-Bert Inc					
Megastructure—Plumbing and Heating Podium and Residences Phase II—Package 77	1,459,698	1976-77	1,329,600	1,047,845	1,047,845
J M Szoges Inc					
Alterations and Additions to Hangar No H-103	744,488	1976-77	597,500	675,533	723,988
Megastructure Toilet Accessories Sectors 1 and 2—Package No 62	123,000	1976-77	123,000	32,495	32,495
Tomenson Saunders Whitehead Insurance Ltd					
Insurance Requirements during Construction Activities	265,023	1975-76	136,900	136,136	264,229
Transit Construction Ltée					
Repair and Reinforce Timber Structure—Hangars 101, 102 and 103 and Hangar HD-4	368,741	1976-77	109,300	142,046	368,741(f)
Universal Concrete Services Ltd					
Megastructure—Concrete Floor Finishes—Base Development	157,990	1976-77	110,600	116,127	155,490
F Vinet Inc					
Megastructure—In Slab Electrical Conduits Residences—Sectors 1 and 2	144,385	1976-77	112,400	109,180	143,785
Wallcrete of Canada Ltd					
Concrete Formwork and Placing Podium, Sector 2—Base De- velopment	1,689,238	1976-77	556,000	602,197	1,689,238
Megastructure—Formwork and Placing of Concrete/Living Quarters, Sectors 1 and 2	2,273,162	1976-77	1,973,000	1,886,533	2,263,234
Western Caissons (Quebec) Ltd					
Base Development—Piling for Megastructure—Provide all Labour Materials Equipment and Services necessary for the proper Installation of Piles	1,656,518	1975-76	227,000	65,027	1,656,518
<i>Valcartier—</i>					
<i>Contract:</i>					
Becan Inc					
Extension to Building 72	344,891	1976-77	68,500	73,364	344,891(f)
Bilodeau Électrique Ltée					
Construction of New Sub-station and Modification to Distribu- tion System	287,969	1974-75			287,969(f)
Birdair Structures Inc					
Air Supported Structure Lot 3-3, Lot 3-1, Quarters and Messes	360,985	1971-72	1,385		359,600
Jules Chabot Inc					
Reroofing and Repairing Roofs—Various Buildings	168,512	1976-77	96,000	94,657	168,512(f)
Louis Fecteau Inc					
Construct New Kitchens for the Officers' Mess Building 18—La Citadelle	223,468	1977-78	208,800	214,457	214,457
Garant Construction Inc					
Replace Metal Roofs Various Buildings	157,536	1977-78	140,000	129,601	129,601
Install New Siding—Married Quarters	219,792	1977-78	150,000	219,792	219,792(f)
Repairs and Construction of Roofs—Permanent Married Quar- ters	191,867	1977-78	191,867	191,867	191,867(f)
Gely Construction Inc					
Construct Security Fence (South Side)	137,590	1977-78	80,000	106,739	106,739
Construction of Access Road North East Sector	195,000	1977-78	195,000	166,816	166,816
L P Grenier et Fils Inc					
Repairs to Stone Walls—Quebec City—La Citadelle	151,226	1977-78	100,000	151,226	151,226(f)
K B P Sales Ltd					
Install Single Aluminum Windows—Permanent Married Quar- ters—Ste Foy	124,825	1977-78	124,825	124,825	124,825(f)
Keops Construction Inc					
Replace Windows, Install Metal Siding—Building 501	119,000	1977-78	27,000	94,008	94,008
Les Constructions Roger Blouin Inc					
Install New Vinyl Covered Wooden Windows	144,428	1977-78	144,428	144,428	144,428(f)
To Provide Funds for Renovations to Gun and Carriage Build- ings—Ordnance Laboratory	323,917	1977-78	245,000	131,457	131,457
Les Entreprises P E B Limitée					
Construction of a Gravel Road and a Steel Bridge	129,378	1977-78	120,000	111,263	111,263
Jean-Marie Meunice Inc					
Exterior Cladding—Building 250	192,357	1977-78	140,000	174,625	174,625
Installation of Showers and Windows Permanent Married Quar- ters—Ste Foy	116,074	1976-77	3,233	3,207	116,074(f)
Somec Inc					
Modifications of the Steam and Hot Water Installation	129,400	1977-78	129,400	25,138	25,138
Western Caissons (Quebec) Ltd					
Range Development—Construction of Bridge Pier and Retaining Wall—Pont Bouchard	138,891	1976-77	2,759	2,759	138,891(f)

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Continued					
<i>Ontario—</i>					
<i>Borden—</i>					
Contract:					
Alstead Construction Ltd					
Relocate Ammo Facilities—Phase III—Administration Building—CFAD Angus	456,759	1977-78	420,000	265,906	265,906
Alterations and Additions to Building T11	187,325	1977-78	150,000	176,654	176,654
Construct Transit Building—Relocate Ammunition Facilities—CFAD Angus	285,588	1976-77	285,588	285,588	285,588(f)
Relocate Ammunition Facilities—Angus	767,616	1976-77	242,000	236,369	767,616(f)
Aurora Drains and Concrete Ltd					
Replace Sanitary Sewers—Poplar Place and Sangro Loop	101,175	1977-78	101,175	101,175	101,175(f)
Bentorswell Construction Ltd					
Addition and Alterations to Building T-118	250,000	1977-78	210,000	250,000	250,000
Berney Construction					
Refit and Upgrade Living Quarters Building O-109	148,231	1977-78	100,000	148,231	148,231(f)
Bertram Brothers Ltd					
Construction of a Jet Engine Test Cell	127,080	1977-78	76,500	46,103	46,103
Disher Farrand Ltd					
Rebuild Various Roads	271,950	1977-78	226,400	265,612	265,612
Repair Road Intersections/Replace Road/Curbs/Sidewalks/and repair Walks/Driveways—Sangra Loop	135,064	1977-78	135,064	135,064	135,064(f)
Exeter Roofing and Sheet Metal Co Ltd					
Reroofing of Buildings Nos A150, A175, E35, P153 and S149	138,325	1977-78	138,325	138,325	138,325(f)
E S Fox Limited					
Heating Stations Monitoring System	114,800	1976-77	14,700	10,000	112,400
Maple Engineering and Construction Co					
Sewage Treatment Plant Upgrading	833,223	1977-78	700,000	689,615	689,615
R T McBride Ltd					
Construction of Node Accommodation at Regional Headquarters Building	473,100	1974-75	8,000	7,894	473,100(f)
Rooney Tile Co Ltd					
Renovations to Bathrooms in 222 Married Quarters	151,063	1977-78	151,063	151,063	151,063(f)
Shar-Dee Contracting Ltd					
Addition and Alterations to Base Borden Collegiate Institute	261,771	1974-75			261,771(f)
Sword Contracting Limited					
Construct 196 Corporal/Private Single Quarters	2,266,580	1977-78	1,000,000	520,780	520,780
Viking Fire Protection Ltd					
Installation of Sprinkler Systems for the "E" Line Hangars	159,899	1977-78	160,000	81,974	81,974
Wallwin Electric Services Ltd					
Electrical Modifications to Provide Meter Services	153,140	1977-78	149,000	151,690	151,690
<i>Downsview—</i>					
Contract:					
Kamrus Construction Ltd					
Structural Steel Metal Cladding Miscellaneous Steel and Decking	120,900	1976-77	80,900	80,900	120,900(f)
<i>Falconbridge—</i>					
Contract:					
J Pace Construction Ltd					
Renovate Kitchen—Dining Areas "C", "CC" and "HH" Type Married Quarters	114,335	1977-78	90,000	14,456	14,456
<i>Kingston—</i>					
Contract:					
Aluminum Home Improvements Ltd					
Replace Resilient Floor Covering—Permanent Married Quarters	102,979	1977-78	102,979	102,779	102,779
Replace Storm/Screen Windows—Various Permanent Married Quarters	125,705	1977-78	100,000	75,219	75,219
T A Andre and Sons Ltd					
Addition and Alterations to Batoche School—Building R26	417,353	1974-75			417,353(f)
Bacon Engineering Ltd					
Renovation of Central Heating Plant Combustion Controls	153,989	1976-77	37,066	38,594	153,989(f)
Ball Brothers Ltd					
Construction of Canadian Signals Regiment Accommodation—Phase I	1,799,473	1974-75	15,000		1,799,473(f)
Construction of Canadian Signals Regiment Accommodation—Phase II	4,619,887	1975-76	206,781	277,528	4,619,887(f)
Bramalea General Contracting (Peel) Ltd					
Construction of Science and Engineering Building (Modules 3, 4, 5) at Royal Military College	12,577,099	1974-75	231,800	180,434	12,529,036
Construction of North Wing Massey Library Royal Military College	4,505,082	1974-75	95,000	39,607	4,497,857
Emmons and Mitchell Construction Ltd					
Construct Extension to Building C-22	109,652	1977-78	75,000	26,181	26,181
R E Ferguson Ltd					
Modifications to Primary Distribution System	195,092	1976-77	46,500	41,986	190,846
Modify Fire Alarm System	304,964	1976-77	214,385	208,877	299,492

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Ontario—Continued</i>					
<i>Kingston—Concluded</i>					
<i>Contract:—Concluded</i>					
Fodor Engineering Ltd					
To Prepare an Operating and Maintenance Manual for the Electrical and Mechanical Systems—Science and Engineering Building	130,750	1976-77	11,767	25,767	130,750
Hillcrest Construction Ltd					
Repair and Extension to Married Quarters Driveways and Parking Areas/Repair Streets	322,731	1977-78	274,000	256,411	256,411
McGinnis and O'Connor Ltd					
Construction of an Entrance Road at Royal Military College	267,385	1977-78	200,000	267,385	267,385
Rysavy and Rysavy Planning Consultants Inc					
Design Services—Base Development Plan	225,000	1976-77	169,500	155,363	210,858
Smith Mill and Ross					
Design—Relocate Canadian Forces Staff School to Building 62....	170,000	1977-78	170,000	146,709	146,709
M Sullivan and Son Ltd					
Science and Engineering Buildings—Royal Military College, Modules 1 and 2	4,895,868	1972-73	25,600	65,355	4,895,868(f)
Taggart Construction Ltd					
Construction of Outside Utility Service for North Wing Massey Library—Royal Military College	1,054,011	1974-75			1,054,011
Bill Watson and Co Ltd					
Showers in Married Quarters—Fort Henry Heights	181,009	1973-74	1,875		179,134
<i>London—</i>					
<i>Contract:</i>					
Elmara Construction Co Ltd					
Construct 3 Bay Vehicle Garage HMCS Hunter	126,940	1977-78	100,000	36,117	36,117
<i>North Bay—</i>					
<i>Contract:</i>					
Des Build Development Ltd					
Construction of a 200,000 Imperial Gallon Base Reservoir	255,612	1976-77	209,500	200,160	255,612(f)
J G Fitzgerald and Sons Ltd					
Partial Roofing—Hangars 1 and 2—Hornell Heights	155,478	1977-78	145,000	132,877	132,877
M & S Roofing and Sheet Metal Ltd					
Roofing of Hangar No 5—Hornell Heights	100,409	1977-78	100,409	100,409	100,409(f)
D J Venasse Construction Ltd					
Replacement of Concrete Steps—Married Quarters—Hornell Heights	105,839	1976-77	70,396	65,194	104,798
Replace Windows Barrack Blocks 11 and 13—Hornell Heights	109,000	1977-78	100,000	90,568	90,568
<i>Ottawa—</i>					
<i>Contract:</i>					
Aluma-Seal Building Products Reg'd Division of Tisco Home Building Products Ontario Ltd					
Replacement of Windows—Permanent Married Quarters (Rockcliffe Site)	194,779	1976-77	13,600	11,388	194,779(f)
Arcon Canada Division of A B P Service Ltd					
Replacement of Storm and Screen Windows—130 Permanent Married Quarters and 84 Multiple Dwelling Personnel Residences	201,870	1977-78	202,000	141,418	141,418
Bacon Engineering Ltd					
Replace Boiler—Building No 80—Central Heating Plant	191,196	1975-76	5,804		191,196(f)
Beaver Asphalt (Ontario) Ltd					
Repave Test Road—Land Engineering Test Establishment—Orleans	177,016	1977-78	177,016	177,016	177,016(f)
G W Carlson Construction Ltd					
Procurement, Delivery to Site and Installation of Steel Bearing Piles—Eagle River Bridge, Yukon Territory Mile 236.8 (Demster Highway)	432,713	1974-75	7,000		432,713(f)
T P Crawford Ltd					
Roof Repairs to Base Buildings	258,550	1977-78	208,000	164,516	164,516
Dibblee Construction Co Ltd					
Test Road Repairs—Repairs to 60% Test Slope—Land Engineering Test Establishment	185,349	1976-77	89,000	149,217	185,349(f)
R E Ferguson Ltd					
To provide for the Alterations to Receiver Building (Part 2)—National Defence Headquarters	414,860	1975-76	2,000		413,645
*Rayshield Ltd					
Alterations to National Defence Headquarters Building	105,160	1977-78	41,000	40,750	40,750
<i>Petawawa—</i>					
<i>Contract:</i>					
Heritage Ottawa Electrical Contractors Ltd					
Install Meter Mounts—215 Married Quarters—North Townsite ..	138,556	1977-78	105,500	79,701	79,701
Malach Roofing and Flooring Ltd					
Reroofing and Repairing Roofs—Various Buildings	218,450	1977-78	218,450	218,450	218,450(f)
Markus & Son Ltd					
Reclad and Insulate Roofs—Various Buildings	122,517	1977-78	120,500	122,517	122,517(f)
Renovations to Officers' Quarters—Building 1-101	118,001	1977-78	112,000	92,503	92,503

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Ontario—Concluded</i>					
<i>Petawawa—Concluded</i>					
<i>Contract:—Concluded</i>					
J S H Mueller Electrical Contractor Ltd					
Install Internal Evacuation Fire Alarm Systems—Base Buildings	128,283	1977-78	95,000	13,950	13,950
Ron Pleau Electric Ltd					
Install Meter Mounts—600 Married Quarters South Townsite.....	144,890	1977-78	115,000	38,270	38,270
Provincial Industrial Roofing and Sheet Metal Co Ltd					
Reshingle Roofs and Insulate Attics of Married Quarters	180,080	1976-77	7,802	6,782	180,080(f)
M Sullivan and Son Ltd					
Storage Facilities for 1 Canadian Field Hospital.....	233,590	1976-77	22,080	17,670	233,590(f)
Construct a Five Bay Refuelling Tender Garage.....	226,408	1976-77	11,833	3,241	226,408(f)
Vipond Automatic Sprinkler Co Ltd					
Fire Protection Systems—Various Buildings	113,635	1977-78	113,635	102,741	102,741
<i>Sioux Lookout—</i>					
<i>Contract:</i>					
McFee Plumbing and Heating					
Relocate 8 Public Mobile Homes from Objibway Village to					
Pinetree Park—Sam Lake—Ontario	125,850	1977-78	120,000	63,124	63,124
<i>Toronto—</i>					
<i>Contract:</i>					
Foundation of Canada Engineering Co Ltd					
Design Services for the Samson Program and Consultant Ser-					
vices—					
Maritime Semi-Automatic Exchange Accommodation Receiver					
Building	190,707	1973-74	28,139	14,846	190,707(f)
Furfari Paving Co Ltd					
Repair Pavements—Downsview	126,958	1977-78	100,000	126,958	126,958(f)
Newmarch Mechanical Ltd					
Replace Underground Heating Mains—Downsview	939,000	1978-79	300,000	183,700	183,700
Steen Contractors Limited					
Improvements to Heating Plant No 4—Building 56	324,389	1977-78	233,000	323,441	323,441
Walter Wray Associates Window Specialists (Ont.) Ltd					
Replacement of Windows—James Street Armoury	135,000	1977-78	50,000	13,500	13,500
<i>Trenton—</i>					
<i>Contract:</i>					
Aluminum Home Improvements Ltd					
Installation of Metal Siding, Soffits, Fascia and Insulation on 44					
Married Quarters—Astra.....	201,994	1977-78	150,000	180,472	180,472
Alumiwall Aluminum Products Ltd					
Replace Windows—Married Quarters—Middleton Park.....	201,644	1977-78	200,000	197,726	197,726
Black and McDonald Ltd					
Install Alternate Primary Feeder—Astra—Upgrade Electrical					
Services Building 38—Officers' Mess and Install New					
Switchgear Assemblies	199,589	1977-78	125,000	21,544	21,544
Drummond Welding and Steel Works Ltd					
Supply Material and Fabrication of 2 Water Storage Tanks and 1					
Oil Bulk Fuel Tank	229,504	1976-77	75,500	68,644	68,644
Maxim Electrical Construction Co Ltd					
Rehabilitate Airfield Lighting System	275,309	1976-77	12,718	12,027	275,309(f)
Mirtren Contractors Ltd					
Alterations to Building 90—Canadian Forces Home Postal Unit ..	120,363	1977-78	60,000	26,724	26,724
Hugh Murray (1974) Ltd					
Renovate Kitchen-Dining Areas—"C" Type Married Quarters	269,180	1977-78	240,000	267,736	267,736
McLeod Painting and Decorating Ltd					
Replacement of Windows for Married Quarters—Middleton Park	183,116	1975-76	150,000	148,116	183,116
Normand and Fleming Ltd					
Construction of Other Ranks Quarters	3,036,060	1976-77	1,649,979	1,569,379	2,946,400
Quinte Roofing Ltd					
Roof Replacement Hangars 2-4 and 6—Mountain View Det—					
Astra.....	125,317	1976-77	72,863	90,180	125,317(f)
Ram Mechanical Contractors Ltd					
Replace Water Storage Tanks Mountain View	102,700	1977-78	47,000	80,707	80,707
Tec Contractors Ltd					
Addition and Renovations to Building 34—Decompression Cham-					
ber and Equipment	254,089	1973-74		2,391	254,089(f)
(Contract reported as final in 1976-77 reopened in 1977-78)					
<i>Toronto Restorations Inc</i>					
Exterior Repair and Refinishing Buildings 28, 38 and 50 (Hangar					
4)	193,313	1977-78	120,000	100,065	100,065
Walter Wray Associates Window Specialists (Ontario) Ltd					
Replacement Windows Building No 29	204,000	1977-78	35,000	22,000	22,000
<i>Manitoba—</i>					
<i>Portage La Prairie—</i>					
<i>Contract:</i>					
Dominion Construction and Arlington Lumber Ltd					
Replacement of Water Distribution Mains—Phase II	402,575	1977-78	398,000	394,856	394,856
Hansen Construction Co Ltd					
Additions and Renovations—Hangar 4 Renovate Classrooms					
GTS Building 36	463,883	1976-77	21,760	11,751	463,883

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued					
<i>Manitoba—Concluded</i>					
Shilo—					
Contract:					
Comstock International Ltd					
Supply/Install Power Transformer and Switchgear and Related Work—Main Substation	178,067	1976-77	3,000	2,283	178,067(f)
Peter Leitch Construction Ltd					
Construction of Special Training—Additional Facilities Contract No 4 (Consisting of Outside Services Paving Roads and Walks)	249,751	1975-76	10,000		249,251
Master Plumbing and Heating Co Ltd					
Replace Heating System Buildings L102 and HP3	185,269	1977-78	185,269	185,269	185,269(f)
G T Smith and Sons (1968) Limited					
Install Electric Meters—Permanent Married Quarters	156,000	1977-78	85,400	56,472	56,472
Winnipeg—					
Contract:					
Aetna Roofing (1975) Ltd					
Reroofing Buildings Nos 100 and P2	425,884	1977-78	422,000	350,407	350,407
Bomark Industries Ltd					
Renovations to Room 120, Building 84 Air Navigation Procedures Trainer—Westwin	111,802	1976-77	29,826	28,628	111,802(f)
G B R Associates					
Consultant Services—Defence Research Board Accommodation ..	896,000	1974-75	36,101		863,899
B F Klassen Construction (Canada) Ltd					
Extension and Renovations to Officers' Mess Building 76—Westwin	117,347	1977-78	111,000	117,347	117,347(f)
Kummen-Shipman Ltd					
Overhaul Electrical Distribution System—North Site	279,042	1977-78	225,000	100,000	100,000
McNicol Construction Ltd					
Replacement of Water Mains—Hangar Line	130,599	1976-77	10,031	10,031	130,599(f)
Paramount Glass and Millwork Ltd					
Supply and Installation of Metal Windows—Permanent Married Quarters	108,812	1976-77	17,009	16,071	108,812(f)
<i>Saskatchewan</i>					
Dana—					
Contract:					
Ritz Contractors Ltd					
Pollution Control—Improvements to Sewage Treatment and Disposal	147,625	1977-78	92,000	146,125	146,125
Arcon Canada, Division of A B P Service Ltd					
Installation of Storm/Screen Windows—180 Permanent Married Quarters	150,846	1977-78	150,846	150,846	150,846(f)
Concord (Ottawa) Electrical Contractors Ltd					
Terminal Aids Replacement Program—Landing Aids Update Project—Instrument Landing Systems Installation	244,766	1976-77	31,121	31,121	244,766(f)
Inland Construction Ltd					
Renovations to Various Buildings—Camp Dundurn	233,100	1977-78	233,100	233,100	233,100(f)
Ammo Repair Workshop 36 Canadian Forces Armament Depots—Camp Dundurn	495,900	1977-78	45,500	36,929	36,929
<i>Alberta</i>					
Calgary—					
Contract:					
Alpha Construction Ltd					
Upgrading 130 Bathrooms—Permanent Married Quarters—Currie Barracks	192,792	1977-78	185,000	190,430	190,430
Arcon Canada Division of A B P Service Ltd					
Install Pre-painted Metal Self-Storing Storm/Screen Windows Various Permanent Married Quarters—Currie Barracks	190,081	1977-78	180,000	190,081	190,081(f)
Arpi's Industries Ltd					
Replace 125 Gravity Type Furnaces—Lincoln Park—Currie Permanent Married Quarters	225,010	1977-78	225,010	225,010	225,010(f)
J K Campbell and Associates Ltd					
Reroofing of Various Buildings—Camp Wainwright	189,006	1977-78	95,000	189,006	189,006(f)
Caravan Building Products					
Installation of Pre-painted Metal Siding—Camp Wainwright	161,254	1974-75			161,254(f)
Klassen Electric Ltd					
Install Electrical Meters in Permanent Married Quarters and Various Buildings—Currie Sarcee Barracks and Lincoln Park	187,450	1977-78	76,400	65,100	65,100
F Neilson and Son Ltd					
Replace Roof Hangar 4—Currie Barracks	143,381	1977-78	140,000	143,381	143,381(f)
Rusco Industries Calgary Ltd					
Installation of Pre-painted Metal Siding	128,905	1977-78	100,000	128,905	128,905(f)
Rusco Industries Northern Ltd					
Supply/Install Aluminum Storm/Screen Windows 22 Buildings and Associated Boiler Rooms—Wainwright	189,774	1976-77	2,156	2,156	189,774(f)
Standard General Construction Limited					
Rebuild Asphalt Roadways—Sarcee Married Quarters	131,585	1977-78	100,000	68,139	68,139
Taylor Decorating Limited					
Exterior Painting of Various Buildings—Currie and Sarcee Barracks	129,770	1977-78	96,400	73,481	73,481

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Continued					
<i>Alberta—Continued</i>					
<i>Cold Lake—</i>					
<i>Contract:</i>					
Aetna Roofing (1975) Ltd					
Replace Roofs of Buildings 7, 41, 54 and Lean-to No 1 Hangar—Medley	235,799	1976-77	205,400	206,218	235,799(f)
Roof Repairs—Various Base Buildings—Medley	239,057	1977-78	239,057	237,157	237,157
Buck's Construction Co Ltd					
Rehabilitate Primrose Lake Evaluation Range	294,987	1977-78	240,000	139,024	139,024
Carmacks Construction Ltd					
Place Emergency Overlay on Parallel Taxiway	129,035	1977-78	125,000	121,535	121,535
Genereux Workshop (Bonnyville) Ltd					
Addition to Junior Ranks' Canteen Building No 41 (\$282,719 was paid through non-public funds)	532,719	1976-77	147,708	130,427	532,719(f)
Huber Electric Ltd					
Installation of Electrical Meter Bases—Married Quarters and Upgrade Electrical Wiring in 100 Married Quarters—MacKenzie Area—Medley	112,999	1977-78	75,000	69,515	69,515
Industrial Power Installations (Edmonton) Ltd					
Remove Manual Valves and Install Thermostatic Control Valves in Base Buildings—Medley	190,846	1977-78	190,846	190,846	190,846(f)
Noralta Construction Ltd					
Renovations to Bathrooms—146 Permanent Married Quarters—Medley	196,365	1977-78	65,000	50,490	50,490
Plotting Quadrants—Shaver River HE Range Brush Clearing High Explosive Bombing are Rocket Range—Shaver River—Medley	363,819	1976-77	124,521	113,340	363,819(f)
Renovations to Bathrooms in 125 Permanent Married Quarters—Medley	167,971	1976-77	10,205	8,176	167,971(f)
Addition to Medley School	392,650	1977-78	330,000	213,796	213,796
Addition and Renovations to Hangar No 8—Medley	102,394	1977-78	10,000	4,131	4,131
North East Paving Co Ltd					
Navigation Aids Access Roads	246,240	1976-77	226,500	195,457	224,990
K E Roessler Construction Co Ltd					
Update Water Supply System	671,820	1975-76	4,210	6,136	671,820(f)
Rusco Industries Northern Ltd					
Replace Windows—Martineau Master Quarters—Phase II	174,299	1976-77	1,404	1,404	174,299(f)
Shauna Contracting Limited					
Reseal Expansion Joints—Medley	106,600	1977-78	100,000	82,056	82,056
Roman Ulanicki Construction Ltd					
Brush Clearing—Clear Lines of Sight—Primrose Lake Evaluation Range—Medley	100,869	1977-78	64,000	100,869	100,869(f)
Valere's Construction Co Ltd					
Addition to Engine Test Cell—Building 152, Addition to Base Supply Building 66, Renovations to Base Hospital Building 51—Phase II	710,929	1976-77	595,500	584,457	710,929
Relocation of Meteorological and Operations Sections to Hangar No 1—Medley	182,339	1976-77	172,000	174,289	182,339(f)
<i>Edmonton—</i>					
<i>Contract:</i>					
Aetna Roofing (1975) Ltd					
Roof Replacement—Various Buildings—Lancaster Park	153,198	1976-77	100,000	153,198	153,198(f)
Bemar Construction Limited					
Regrade and Resurface 55 Single Permanent Married Quarters and 35 Double Permanent Married Quarters Driveways	110,418	1977-78	110,418	110,418	110,418(f)
J K Campbell and Associates Ltd					
Reroofing Hangar 5—Lancaster Park	574,169	1977-78	545,000	350,381	350,381
Roofing and Recoating at No 7 Canadian Stores Depot	215,667	1975-76	12,000	4,162	215,667(f)
Ernest Painting and Decorating Ltd					
Interior Repainting Married Quarters—Lancaster Park	116,373	1977-78	100,000	116,373	116,373(f)
Federal Joint Sealing Co of Canada Ltd					
Airfield Pavement Rehabilitation—Lancaster Park	184,222	1976-77	50,700	61,282	184,222(f)
Holzer Construction Ltd					
Renovations to Office Lean-to Accommodation—Extension to Hangar 3—Lancaster Park	395,383	1977-78	275,500	239,569	239,569
Installation of Ceramic Tiles and Showers—Permanent Married Quarters Bathrooms—Lancaster Park	256,980	1976-77	151,300	143,311	256,980(f)
MacCaldar Construction Co Ltd					
Logistics Building—Canadian Forces Station Inuvik NWT	251,881	1977-78	250,000	241,550	241,550
Nu-West Development Corporation Ltd					
Construction of Housing Development	4,384,492	1975-76	28,662	24,154	4,384,492(f)
Parsons and Company Contracting Ltd					
Extension to Control Tower—Building 206—Lancaster Park	119,010	1976-77	118,000	115,161	115,161
Poole Construction Ltd					
Addition to Operations Building—Canadian Forces Station Inuvik	274,542	1976-77	13,500	10,303	273,167
Rusco Industries Northern Ltd					
Replacement of Prime Windows Permanent Married Quarters—Lancaster Park	226,633	1976-77			226,633(f)

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Continued					
<i>Alberta—Concluded</i>					
<i>Edmonton—Concluded</i>					
<i>Contract:—Concluded</i>					
Carl Tomlinson Electric Limited					
Install Meter Bases on Married Quarters—Lancaster Park	95,630	1977-78	95,630	963,883	93,883
Vanderspoel Construction Ltd					
Addition to Guthrie School—Lancaster Park	333,206	1976-77	284,000	286,663	333,206(f)
<i>Penhold—</i>					
<i>Contract:</i>					
Bennett and White Western Ltd					
Construction of Node Accommodation Building Regional Headquarters	611,286	1974-75	5,351		605,935
Stancer Electric Alberta Limited					
Conversion to Metered Electrical Services—Mynarski Park	124,600	1977-78	82,000	118,549	118,549
Western Industrial Contractors Ltd					
Construction of a New Water Distribution System	804,948	1975-76	8,728	8,728	804,948(f)
<i>Suffield—</i>					
<i>Contract:</i>					
Argus Installations Ltd					
Installation of Fire Protection Systems—Various Buildings	113,877	1977-78	67,500	110,674	110,674
Joyce Construction Co Ltd					
Construct Motor Garage Building Supply/Install Petrol Oil Lubricant Facilities—Vehicle Fuelling and Storage Depot	273,299	1977-78	273,300	271,266	271,266
Oord's Construction Ltd					
Replace 154 Permanent Married Quarters Windows—Ralston	226,314	1977-78	126,000	214,669	214,669
Mark Properties Ltd					
Truss Repairs Buildings 210 and R1	149,343	1976-77			149,343(f)
Western Industrial Contractors Ltd					
Construction of Battle Group Movement Centre	210,111	1976-77	75,549	82,797	210,111(f)
<i>British Columbia—</i>					
<i>Chilliwack—</i>					
<i>Contract:</i>					
Bird Construction Co Ltd					
Construction of Phase II of the Canadian Forces Officer Candidate School	2,873,819	1976-77	2,651,000	2,458,000	2,537,681
Construction of Phase I and II of the Canadian Forces Officer Candidate School	5,887,943	1976-77	3,358,300	3,299,901	5,874,623
Additions and Alterations to 500-Man Mess—Building 1015	314,165	1976-77	216,935	206,100	314,165(f)
Canax Industries Ltd					
Installation of New Metal Combination Storm and Screen Windows—Married Quarters	112,676	1976-77	100,000	112,676	112,676(f)
Eagle Rock Construction Ltd					
Phases I and II of Construction of a Rifle Range at the Vernon Army Cadet Camp	229,631	1976-77	22,006	1,637	229,631(f)
Gadiecke Construction Co Ltd					
Alteration and Addition to Senior NCO's Mess—Building No 2 Aldergrove	191,213	1976-77	10,592	6,805	191,213(f)
Key Construction Ventures (Joint Venture of Key Contractors Ltd and Ricketts-Sewell Electric Ltd)					
Construction of Operations Building—Aldergrove	1,557,654	1974-75		1,945	1,557,654(f)
Metro Mechanical Co Ltd					
Upgrade Steam Generation and Distribution—Phase II—Parts I and II	481,225	1977-78	100,500	36,814	36,814
Neilsen Sheet Metal Ltd					
Replace Roofing Various Buildings—Camp Vernon	137,952	1977-78	137,952	137,952	137,952(f)
Oord's Construction Ltd					
Replace Domestic Furnaces—Various Married Quarters	204,087	1977-78	202,980	204,087	204,087(f)
Renovations of "C" Type Permanent Married Quarters Kitchens—22 Units—Vedder Crossing	101,485	1977-78	100,000	101,485	101,485(f)
Raymond Enterprises Ltd					
Kitchen and Lounge Alterations and Additions to Junior Ranks Mess Building No 4—Aldergrove	110,162	1976-77	9,322	8,484	110,162(f)
Seawards Construction Limited					
Renovations to Building 109	242,971	1977-78	200,000	221,496	221,496
Voth Brothers Construction (1974) Ltd					
Construct Heavy Equipment and Maintenance Garage—Vedder Crossing	464,273	1977-78	300,000	208,749	208,749
Dining Room Addition Junior Ranks' Club—Building No 4 and Construct Single Quarters—Aldergrove	308,479	1976-77	234,000	228,474	308,479(f)
Western Pacific Enterprises Ltd					
Installation of Electric Meter Bases—Aldergrove	100,131	1977-78	100,131	80,611	80,611
<i>Comox—</i>					
<i>Contract:</i>					
Camelot Enterprises (1975) Ltd					
Renovations to Barrack Blocks 6, 24 and 26—Lazo	130,896	1977-78	100,000	126,080	126,080
Hay's Roofing and Sheet Metal Ltd					
Partial Reroofing Hangar No 7—Lazo	303,070	1977-78	302,000	128,880	128,880
Heal Electric Ltd					
Primary Electrical Distribution System Phase II—Lazo	274,700	1977-78	270,000	239,874	239,874

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL DEFENCE—Concluded					
<i>British Columbia—Concluded</i>					
<i>Comox—Concluded</i>					
<i>Contract—Concluded</i>					
Hunter Construction Ltd					
Defence Service Program—A1370 Terminal Aids Replacement Program—Landing Aid Update Program—Installation Precision Approach Radar	109,800	1977-78	50,000	18,083	18,083
Sage and Sands Holding Co Ltd					
Sewage Collection Treatment and Disposal H M C S Quadra	203,689	1977-78	203,689	195,000	195,000
<i>Esquimalt—</i>					
<i>Contract:</i>					
Acme Commercial Painting (Victoria) Ltd					
Interior Painting of 17 Buildings—Dockyard	103,757	1976-77	1,237	494	103,757(f)
Alberni Excavation a Division of Dura Construction Ltd					
Installation of Sewage System Colwood	195,230	1977-78	179,000	105,673	105,673
Cana Construction Co Ltd					
Replacement of Elevators in Buildings 80, 85 and 508—Dockyard	204,984	1976-77	15,801	7,785	204,984(f)
Clark and Pattison Painting Contractors					
Exterior Painting of 475 Permanent Married Quarters—Various Areas	180,670	1976-77	173,470	174,170	180,670(f)
Greenlees Piledriving Co Ltd					
Installation of New Diver's Training Floats—Colwood	223,325	1977-78	165,000	137,167	137,167
New Mooring Floats—Naden—Phase II	139,584	1977-78	139,584	138,583	138,583
Hunter Construction Ltd					
Renovations to Printed Circuit Board Repair Facility—Building 141—Dockyard	111,196	1976-77	72,600	111,196	111,196(f)
Construction of Junior Ranks Club	1,694,596	1973-74		5,433	1,694,596
(Contract reported final in 1976-77)					
Liddell Construction Ltd					
Extension to Fire Hall—Building 212—Dockyard	141,678	1977-78	86,200	137,049	137,049
Schellenberg Construction Limited o/a David's Plumbing and Heating					
Heating Plant Conversion Building 24A, (Royal Roads)	155,468	1977-78	150,000	152,059	152,059
Stevenson and Kellogg Ltd					
Consultant Services—To Evolve a Base Development Plan	675,264	1973-74	17,073		658,191
Sundance Mechanical Services					
Re-deck Fuel Oil Jetty—Colwood	204,141	1977-78	125,000	109,485	109,485
T and B Construction Ltd					
Addition to Building No 1 (Winchelsea Island)	230,431	1976-77	11,916	10,847	230,431(f)
Western Power Cable Jointing Ltd					
Improvements to Electrical Power Supply—Winchelsea Island	205,139	1976-77	10,504	13,643	205,139(f)
<i>Holberg—</i>					
<i>Contract:</i>					
Atlas Aluminum Co					
Installation of Metal Siding, Soffits and Fascia—San Josef	132,244	1977-78	125,000	56,696	56,696
<i>Masset—</i>					
<i>Contract:</i>					
Walter Cabott Construction Co Ltd					
Additions and Renovations to Hospital	646,498	1976-77	511,756	501,532	645,176
Oord's Construction Ltd					
Construction of Combined Protestant and Roman Catholic Chapel	186,964	1977-78	186,964	107,748	107,748
Construction of Married Quarters	507,943	1976-77	115,395	113,338	507,943(f)
<i>Northwest Territories—</i>					
<i>Alert—</i>					
<i>Contract:</i>					
Modern Technical Services Ltd					
Consultant Services—Engineering Planning Services—Improvements to Accommodation	124,263	1974-75	34,030	38,293	124,263
<i>General—</i>					
<i>Various—</i>					
<i>Contract:</i>					
Foundation of Canada Engineering Co Ltd					
Design Services for the Samson Program and Consultant Services—					
Maritime Semi-automatic Exchange Accommodation Receiver Building	190,707	1973-74	24,139	14,846	190,707(f)
Lithwick Johnston and Moy					
Design Instrument Flight Rules Control Centre—Area Surveillance Radar and Training and Support Centre at C F B Trenton and C F B Cold Lake	160,000	1977-78	160,000	38,115	38,115
NATIONAL HEALTH AND WELFARE					
<i>Yukon—</i>					
<i>Whitehorse—</i>					
<i>Contract:</i>					
*Olsen Construction					
Whitehorse General Hospital—Maternity ward renovation	100,000	1977-78		96,538	96,538(f)

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL HEALTH AND WELFARE—Concluded					
<i>Northwest Territories—</i>					
Norman Wells—					
Contract:					
*Yukon Construction					
Nursing station	619,423	1977-78	700,000	596,166	596,166
Eskimo Point—					
Contract:					
*A C Stark Ltd					
Nursing station	760,566	1977-78	825,000	754,209	754,209
Frobisher Bay—					
Contract:					
*Chabot Construction					
Hospital alterations	3,166,071	1977-78	1,250,000	1,939,921	1,929,921
<i>Alberta Region—</i>					
Gleichen—					
Contract:					
*Green Construction Ltd					
Blackfoot Health Centre	724,833	1976-77	146,000	39,934	**724,833(f)
Edmonton—					
Contract:					
*Pentagon Industries Ltd					
Charles Camsell Hospital Intensive Care Unit	122,590	1977-78	125,000	80,358	80,358
Supply and installation of boiler—Charles Camsell Hospital	133,224	1976-77	70,000	69,990	133,224(f)
<i>Saskatchewan Region—</i>					
Broadview Daystar Ministikwan Otter Rapids Sandy Lake and Waterhen					
Indian Reserves—					
Contract:					
Atco Structures Ltd					
Health stations	151,971	1976-77		148,063	148,063(f)
Pelican Narrows—					
Contract:					
*Nordic Builder & Development Ltd					
Nursing Station renovation	115,742	1976-77		115,742	115,742(f)
<i>Manitoba Region—</i>					
Cross Lake—					
Contract:					
*DPW (day labour project)	**1,253,000	1976-77	531,000	602,078	886,108
Brochet—					
Contract:					
DPW (day labour project)					
Health Facility	746,500	1977-78		160,034	160,034
Oxford House—					
Contract:					
DPW (day labour project)					
Nursing Station	**675,700	1976-77	280,000	358,742	470,503
Winnipeg—					
Contract:					
*Con Pro Industries Ltd					
Deer Lodge Hospital, Prosthetic shops and air conditioning	110,326	1976-77		110,326	110,326(f)
Garden Hill—					
Contract:					
DPW (day labour project)					
Nursing Station—Phase II	**756,100	1976-77		340,262	570,894
Bloodvian—					
Contract:					
DPW (day labour project)					
Nursing station	701,000	1977-78		214,132	214,132
NATIONAL REVENUE					
Customs and Excise					
<i>Quebec—</i>					
Abercorn—					
Contract:					
*Geoffroy Construction Incorporated					
Exterior and interior modifications	160,836	1977-78		91,872	91,872
Professional Fees					
*A Belanger Sherbrooke—Architectural services	17,500	1977-78		10,000	10,000
Clarenceville—					
Professional Fees:					
*M Jubinville Sherbrooke—Architectural Services					
Interior and exterior modifications	5,447	1977-78		5,447	5,447
East Hereford—					
Professional Fees: Architectural Services					
*M Jubinville Sherbrooke					
Interior modifications	5,000	1977-78		3,860	3,860

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
NATIONAL REVENUE—Concluded					
Customs and Excise—Concluded					
Quebec—Concluded					
Glen Sutton—					
Professional Fees: Architectural Services					
*J C Tardiff Sherbrooke					
Exterior and Interior modifications	5,000	1977-78		5,000	5,000
Hereford Road—					
Professional Fees: Architectural Services					
*M Lemieux Sherbrooke					
Interior Modifications	7,000	1977-78		3,442	3,442
Highwater—					
Professional Fees: Architectural Services					
*J C Tardiff Sherbrooke					
Modifications	5,000	1977-78		5,000	5,000
Woburn—					
Professional Fees: Architectural Services					
*M Lemieux Sherbrooke					
Interior and exterior modifications	7,000	1977-78		4,321	4,321
Ontario—					
Ottawa—					
Professional Fees: Consultant Services					
*I H Neergaard Ottawa—Architects & Planners					
Modifications to the Connaught Building	10,000	1977-78		10,000	10,000(f)
Saskatchewan—					
Oungre—					
Contract:					
*Lorman Construction Limited					
New Customs Port of Entry	254,589	1976-77		120,210	254,589
Professional Fees:					
*A E Bobstein Limited Winnipeg Man					
Preparation of electrical drawings and specifications	2,000	1976-77		384	384
British Columbia—					
Aldergrove—					
Professional Fees: Architectural Services					
**A Ross Aldergrove					
Emergency Roof Repairs	3,000	1976-77		2,705	2,705(f)
Huntingdon—					
Professional Fees: Architectural Services					
*J Tetlamanti Vancouver					
Renovate and modernize C & E Office Building	20,000	1977-78		4,526	4,626
Pleasant Camp—					
Contract:					
*M & R Mechanical Limited					
Supply and install new power supply system	115,087	1977-78		115,087	115,087
Stewart—					
Professional Fees: Architectural Services					
**J Tetlamanti Vancouver					
Residence repairs	3,000	1976-77		2,994	2,994(f)
Taxation					
Ontario—					
Contract:					
*R G Beckman and Associates					
Engineering expenditures related to relocation of Departmental					
TV Studios	2,500	1977		1,108	1,108
*C/S Construction Specialties Limited					
Supply and install computer pedestal floor	113,447	1977-78		113,447	113,447(f)
*Comstock International Limited					
Air conditioning—Computer room	240,473	1977-78		44,551	44,551
*R B Beckman and Associates					
Engineering	10,000	1977		5,000	5,000
*Cyrand Investments					
Other Business services		1977-78		3,539	3,539
*Goodkey Weedmark and Associates Limited					
Engineering expenditures related to Control Wiring Revision—					
Data Centre	2,000	1977		1,500	1,500
*Earl Helland Industrial Designers					
Architectural	72,000	1976		15,287	71,990(f)
*Nat Selective Service					
Personnel Service	19,966	1977		15,854	15,854
*Otis Elevator					
Other business service		1977-78		2,677	2,677
*Simplex International					
Maintenance—Smoke Detection System	3,978	1977		994	994
*Wood Banani and Associates Limited					
Engineering expenditures related to installation of 400 Hertz					
UPS Power	10,000	1977		9,318	9,318

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS					
ACCOMMODATION PROGRAM					
General Purpose Buildings					
Listed Projects					
<i>Newfoundland—</i>					
Fortune—Government of Canada Building			237,000		
Contract:					
CCM Construction (Nfld) Ltd St John's	274,140	1976-77		274,140	274,140(f)
Professional Fees:					
Hydrospace Engineering (Nfld) St John's				18,732	29,253(f)
Engineering				4,124	20,681(f)
Warren Associates St John's					
Architectural					
Grand Falls—Government of Canada Building			519,00		
Contract:					
Byes Construction (E) Ltd St John's	848,444	1977-78		329,494	329,494
Professional Fees:					
Barlow & Associates St John's				52,588	75,425
Architectural					
Land Purchase:					
Grand Falls Realty				117,000	117,000(f)
<i>Prince Edward Island—</i>					
Charlottetown—Government of Canada Building			50,000		
<i>Nova Scotia—</i>					
Amherst—Government of Canada Building					
Contract:					
**Arrow Building Corp Ltd Dartmouth	259,369	1976-77		15,640	270,789(f)
Halifax—Government of Canada—Accommodation—Feasibility study			1,350,000		
Truro—Government of Canada Building—Addition			436,000		
Contract:					
Rocca Construction Co Ltd Dartmouth	456,357	1976-77		435,907	455,357(f)
<i>New Brunswick—</i>					
**Bathurst—Government of Canada Building			515,000		
Contract:					
A C Landry & Fils Caraquet	222,753	1977-78		222,753	222,753
Professional Fees:					
Descon International Ltd Montreal Que				41,200	41,200(f)
Preparation of complete project brief					
Cavin & Savoie Ltd Bathurst				116,123	116,123
Plans and specs	500,000	1977-78			
Research & Productivity Council Fredericton				2,090	2,090(f)
Soil analysis				11,367	18,966(f)
Sub Surface Surveys (1968) Ltd Fredericton				9,855	9,855(f)
**Soil testing				8,740	8,740(f)
Phase III soil investigation					
Final soil testing					
Land Purchase:					
City of Bathurst				363,000	363,000
Bathurst—Government of Canada Bldg—Alterations and renovations			600,000		
Contract:					
Connolly Construction Ltd Bathurst	602,537	1976-77		562,449	562,449
Professional Fees:					
James N Gavin Bathurst				10,000	46,579
Engineering					
Newcastle—Government of Canada Bldg—Additions and alterations			80,000		
Contract:					
**J Herber Brown Ltd Moncton	519,036	1976-77		107,487	511,987
<i>Quebec—</i>					
Alma—Government of Canada Building					
Contract:					
Roméo Fortin Inc Alma	1,045,618	1975-76			1,045,618(f)
Professional Fees:					
Gravel Simard and Cauchon Alma				2,724	91,705(f)
Design and supervision					
Beauharnois—Government of Canada Building			285,000		
Contract:					
Concrete Construction Inc Montreal	647,962	1976-77		274,738	647,962(f)
Professional Fees:					
Lafleur & Lafleur Valleyfield				12,163	62,793(f)
Design and supervision					
Contrecoeur—Government of Canada Building			15,000		
Contract:					
Pincor Ltée Tracy	436,498	1976-77		92,604	436,498(f)
Professional Fees:					
**Caouette & Vachon Longueuil				7,515	33,000(f)
Design and supervision					

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Continued					
Mont-Joli—Government of Canada Building—Improvements and addition					
Contract:					
Boilard & Boilard Inc St-David	499,336	1975-76		13,930	499,336(f)
Montreal—Customs Building—Feasibility study			3,500,000		
Contracts:					
La Cie de Construction Omega Ltée Laval	1,302,521	1977-78		1,302,521	1,302,521(f)
Duquette Construction Laval	6,771,687	1977-78		518,880	518,880
Professional Fees:					
Allied Building Services Quebec Ltd Montreal					
Interior cleaning services				6,478	6,478
Barnes Security Services Montreal					
Protection services				21,631	21,631
Canadian Corps of Commissionaires Montreal					
Protection services				30,089	30,089
The Canadian National Institute for the Blind Toronto Ont					
Cost estimating				5,233	5,233
Cie Yvonne Bedard Ltée Montreal					
Secretarial services					2,709
G Nobleman Montreal					
Project control consulting				30,188	42,910
Manpower Services Montreal					
Secretarial services				6,080	6,080
Quantum Management Services Ltd Montreal					
Secretarial services				4,088	4,088
Ronald Grew and Associates Ltée Montreal					
Secretarial services				4,355	4,355
Sharry-Quimet Montreal					
Design and supervision	475,000	1974-75		164,937	472,160
Montreal—Place Guy Favreau—Feasibility studies preliminary design and acquisition of land			6,159,000		
Contract:					
Ville de Montreal—Montreal	100,000	1977-78		100,000	100,000
Professional Fees:					
**René Alain & Associates Montreal					
Appraisal					13,558(f)
**Begin Charland & Valiquette Montreal					
Appraisal				5,689	35,661(f)
Chait Salomon Gelber Reis Bronstein Litvack Echenberg & Lipper Montreal					
Legal services				3,133	3,133(f)
Construction Industry Computer Consultants Montreal					
Scheduling and cost estimating	218,432	1973-74		32,366	218,432(f)
Desjardins Ducharme Desjardins Bourque & Pratte Montreal					
Legal services				20,313	20,313(f)
Lalonde Girouard Letendre Montreal					
Electrical and mechanical consultants	1,970,700	1973-74		84,000	631,617
Lalonde Valois Lamarre Valois & Associates Montreal					
Structural and traffic consultants	1,235,800	1973-74		180,080	455,437
Larose Laliberte Petrucci & Webb Zeraffa Menkes Associates					
Mount Royal—					
Architectural design	3,549,500	1973-74		271,237	1,318,942
**Claude Mercier Montreal					
Land survey				6,072	16,547(f)
Planning Collaborative Inc Toronto Ont					
Planning				2,610	2,610(f)
Raymond Joyal & Associates Montreal					
Appraisal				7,086	65,192
Land Purchases					
**Commission des Ecoles Catholiques de Montreal	1,417,012	1972-73		20,446	1,417,012(f)
**Pan-American Investment Ltd				10,130	24,420(f)
**The Pentecostal Assemblies of Canada	270,289	1972-73		144,289	270,289(f)
**Jack Schwartz	144,139	1974-75		49,782	144,139(f)
St Hyacinthe—Government of Canada Building					
Contract:					
Charles Gilbert Ltée St Hyacinthe	512,806	1975-76		27,546	512,806(f)
Sept Iles—Government of Canada Building			717,000		
Contract:					
Euclide Perron Ltée Chicoutimi	5,127,972	1975-76		923,943	5,124,542
Professional Fees:					
Belzile Brassard Galiene Pineault Quebec					
Design and supervision	400,000	1973-74		29,972	388,404

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
<i>Quebec—Concluded</i>					
Sherbrooke—Government of Canada Building—Improvements					
Professional Fees:					
**Alphonse Belanger Sherbrooke					
Design and supervision					66,543(f)
<i>Quebec—Capital Region—</i>					
Campbell's Bay—Government of Canada Building			100,000		
Contract:					
Construction Beaucler Inc Aylmer	359,743	1977-78		104,394	104,394
Professional Fees:					
André Simon Mont Laurier					
Design and supervision				15,109	15,109
Hull—100 Gamelin Blvd—Refurbishing					
Contract:					
Marion Construction Inc Ottawa Ont.					
Refurbishing	495,618	1975-76		2,952	495,618(f)
Hull—100 Gamelin Blvd—Replacement of elevator					
Professional Fees:					
James H Irving and Associates Ottawa Ont				3,730	8,525(f)
Design and supervision					
Hull—Government of Canada Building No 2					
Contract:					
**National Capital Commission Ottawa Ont.					
Landscaping	186,609	1973-74		177,517	186,609(f)
D E Lazosky Architect Montreal					
Design and supervision—Elevated sidewalk				2,157	50,437(f)
Hull—Government of Canada Building No 3			10,198,000		
Contracts:					
Aerodynamics Inspecting (Eastern) Ltd Toronto Ont					
Testing adjusting and balancing mechanical systems	124,650	1975-76		76,115	106,275
Applied Insulation Co Ltd Ottawa Ont					
Thermal and external acoustic insulation	617,121	1975-76		56,525	617,121
Canada Flushwood Doors Mfg Ltd Terrebonne					
Supply wood doors	111,230	1975-76		2,609	111,230(f)
Canadian Hardware Consultants Ltd Ottawa Ont					
Carpentry	256,704	1975-76		88,251	253,929
Capform Inc Ottawa Ont					
Formwork and concrete placing for sub-structure sector 3	1,346,894	1973-74		31,493	1,340,657
Formwork and concrete placing for superstructure sector 3	5,786,211	1974-75		12,111	5,786,211
Formwork and concrete placing for superstructure sector 4	2,673,955	1974-75		16,342	2,673,955
Comstock International Ltd Ottawa Ont					
Plumbing and drainage sections 3 and 4	1,329,247	1974-75		(4,988)	1,329,147
Automatic sprinkler system sections 3 and 4	1,445,196	1974-75			1,445,196(f)
Heating ventilation and air conditioning in building	5,270,514	1975-76		77,486	5,264,664
Heating ventilation and air conditioning bridge and computer area	744,080	1975-76		12,553	744,080(f)
Main electrical systems	8,604,303	1975-76		199,012	8,603,890
Electrical systems and fire protection	1,401,544	1975-76		162,392	1,400,478
Supply and installation of lighting protection system	134,793	1973-74		4,996	134,793(f)
Concordia Construction Inc Montreal					
Construction management	12,497,235	1973-74		831,746	11,523,249
Construction Specialties Ltd Mississauga Ont					
Electrical data processing	146,731	1975-76		14,520	139,851
Durand Hardware Ltd Montreal					
Supply finishing hardware	114,083	1975-76		4,458	111,767
Durie Mosaic and Marble Ltd Ottawa Ont					
Ceramic and quarry tile	442,807	1975-76		78,237	428,255
Duron Ontario Ltd Ottawa Ont					
Slabs on grade and related work	155,648	1974-75		10,495	155,648
Miscellaneous metals	278,410	1975-76		41,382	278,410
Roadbase and plaza membrane waterproofing	766,781	1975-76		87,688	766,781
Metal handrails	133,912	1975-76		124,858	124,858
Emboss-O-Prestige Ltd Longueuil					
Directory system	120,003	1976-77		120,003	120,003(f)
Engineering Sound Systems Ltd Mississauga Ont					
Masking sound system	113,848	1975-76		11,091	113,848(f)
G & H Steel Services Ltd St Constant					
Setting reinforcing steel section 3	1,055,516	1973-74		60,984	1,055,516
Nick Giamberardino and Bros Ltd Ottawa Ont					
Drywall and plaster—sectors 3 and 4	932,252	1975-76		90,430	932,252
George and Asmusen Ltd Ottawa Ont					
Masonry to street level sectors 3 and 4	143,602	1974-75		28,499	143,602
Block and brick masonry sectors 3 and 4	2,712,730	1975-76		168,459	2,712,730

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
<i>General Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>Quebec—Capital Region—Continued</i>					
<i>Hull—Government of Canada Building No 3—Concluded</i>					
<i>Contracts—Concluded</i>					
A V Hallam Lathing and Plastering Ltd Thornhill Ont					
Drywall air seal sectors 3 and 4	207,017	1975-76		30,587	207,017(f)
Special ceilings sectors 3 and 4	221,431	1975-76		50,130	218,918
Johnson Controls Ltd Ottawa Ont					
Central monitoring system and controls centre	160,723	1977-78		160,723	160,723
La Cie Univex (Que) Ltée Ottawa Ont					
Special lighting	291,255	1975-76		44,643	284,757
A S Leitch Co Ltd Midland Ont					
Supply of pumps and heat exchangers	123,918	1975-76			122,898
Louverdrape of Canada Ltd Montreal					
Supply and installation of louver blinds	332,936	1975-76		109,106	328,330
Mathews Conveyor Company Ltd Port Hope Ont					
Mail conveyor system	240,784	1975-76		3,680	240,784
Mount Royal Concrete Floor (Canada) Ltd Ottawa Ont					
Roofing and sheetmetal	373,854	1975-76		43,863	373,854
Murphy and Morrow Ltd Hull					
Demountable partitions	309,649	1976-77		105,209	309,649
Napko Contractors Inc Ottawa Ont					
Mechanical piping and equipment Sectors 3 and 4	2,643,326	1975-76		119,195	2,642,211
Otis Elevator Co Ltd Hamilton Ont					
Elevators and escalators	2,956,714	1973-74		102,149	2,950,424
Perfection Rug Co Ltd Montreal					
Supply and installation of carpets	853,041	1975-76		74,606	851,084
Planned Renovators Ltd Montreal					
Painting and wall covering	254,709	1975-76		76,205	240,292
Prefac Concrete Co Ltd Ville D'Anjou	1,040,076	1974-75		24,817	1,026,376
The Robert Simpson Montreal Ltd Montreal					
Non-standard signage	169,263	1976-77		169,263	169,263
Ron Engineering Construction Ltd Ottawa Ont					
Millwork	190,281	1975-76		176,886	176,886
Ronraf Ltd Ottawa Ont					
Concrete bases and curbs	120,261	1975-76		2,892	120,261
St Lawrence Northdown Joint Venture Ottawa Ont					
Acoustical ceilings	1,189,249	1975-76		90,543	1,189,249
Sotramont Inc Hull					
Construction of Place Aubry	385,394	1977-78		202,601	202,601
Swing Stage Ltd Scarborough Ont					
Window washing equipment	238,942	1975-76		12,330	238,943
Vandenbelt Metal Works Ltd Ottawa Ont					
Supply and install metal stairs—sector 3	228,083	1974-75		22,555	228,083
Supply and install metal stairs—sector 4	107,665	1974-75		41,333	95,803
Westeel Rosco Ltd Ottawa Ont					
Metal siding—Sectors 3 and 4	417,941	1975-76		105,303	417,941
M Zagerman and Co Ltd Ottawa Ont					
Structural steel for bridge	463,169	1974-75		9,911	436,169
Zimcor Co Ltd Lachine					
Curtain wall	2,566,981	1974-75		47,264	2,548,076
Aluminum entrances and glazing—sectors 3 and 4	1,463,422	1974-75		53,216	1,456,931
Miscellaneous glass and glazing	479,000	1975-76		113,041	477,393
Professional Fees:					
David Boulva Dimakopoulos Montreal					
Design and supervision	4,206,133	1972-73		146,710	3,831,276
Landscaping design				3,820	21,553
Graphics and signage					16,587
Graphics and signage coordination fee					8,000
Various design changes	135,000	1972-73		28,716	130,570
Landlord requirements				9,215	25,617(f)
Resident supervision	1,060,000	1972-73		238,502	1,047,850
Additional design and modifications				14,008	14,008
Additional design for commercial area				9,644	9,644
Design and supervision of main foyer feature wall				8,141	8,141
Marcel Ste Marie Hull					
Survey of land				2,047	24,064(f)
Guido Molinari Montreal					
Artwork				21,000	28,000
Morrison Hershfield Theakston Rowan Ltd Guelph Ont					
Storm damage special study				5,000	5,000(f)
P G L and Rene N Leblanc Architects Associés Montreal					
Design and supervision of central monitoring and control centres ..			22,000,000	12,229	12,229
<i>Hull—Government of Canada Building No 4</i>					
<i>Contracts:</i>					
Applied Insulation Co Ltd Ottawa Ont					
Mechanical insulation	828,000	1977-78		616,422	616,422
Automatic Sprinkler Ltd Mississauga Ont					
Sprinklers fire protection	1,195,169	1976-77		879,984	885,299

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
<i>General Purpose Buildings—Continued</i>					
<i>Listed Projects—Continued</i>					
<i>Quebec—Capital Region—Continued</i>					
<i>Hull—Government of Canada Building No 4—Continued</i>					
<i>Contracts—Concluded</i>					
B G L Construction Ltée Montreal					
Infrastructure	4,527,959	1975-76		754,700	4,526,607
Bail Ltée Montreal					
Construction management	3,292,000	1975-76		1,542,012	2,869,964
Capform Inc Hull					
Superstructure and enclosure	11,239,601	1976-77		9,679,845	10,433,851
La Cie Univex (Que) Ltée Ottawa Ont					
Electrical distribution primary power and lighting	3,905,600	1977-78		11,835,515	1,835,515
Comstock International Ltd Ottawa Ont					
Temporary power and lighting	174,183	1976-77		118,737	168,707
Johnson Controls Ltd Ottawa Ont					
Controls and instrumentation	1,769,906	1977-78		455,977	455,977
V K Mason Construction Ltd Ottawa Ont					
Lower level structural work	176,117	1975-76		21,425	176,117(f)
Omega Construction Co Ltd Laval					
Finishing trades	3,490,846	1977-78		734,449	734,449
Otis Elevator Co Ltd Ottawa Ont					
Elevators and escalators	2,419,106	1976-77		2,079,236	2,079,236
Paratonnerre Montreal Inc Anjou					
Exterior landscaping	174,200	1976-77		109,230	133,911
Price Tri-Tile Ltd Toronto Ont					
Suspended ceilings and drywall	1,990,000	1976-77		1,063,173	1,063,173
Sayers et Associés Ltée Gatineau					
Refrigeration, ventilation and air conditioning	6,907,702	1976-77		5,574,410	5,647,001
Emile Seguin and Fils Ltée Hull					
Plumbing and heating	1,662,432	1976-77		1,151,178	1,151,178
Swing Stage Ltd Scarborough Ont					
Window washing equipment	121,000	1977-78		18,929	18,929
Westinghouse Canada Ltd Ottawa Ont					
Power transformers	178,341	1976-77		89,820	178,341(f)
<i>Professional Fees:</i>					
**David Boulva Dimakopoulos Montreal—					
Design and supervision of part of Place Aubry				4,055	4,055(f)
Fondex Ltée Hull					
Concrete testing and inspection				58,369	62,166
Garden McMillan Calgary Alta					
Building science consulting					3,240
G K Garden Calgary Alta					
Building science inspection service				15,701	20,897
J B Designs Canada Ltd Ottawa Ont					
Office planning	250,000	1977-78		74,656	74,656
Les Laboratoires Outaouais Inc Hull					
Concrete inspection and testing				7,315	55,316
J D Patterson & Associates Ltd Ottawa Ont					
Waterproof inspection				21,875	21,875
P G L and Rene N Leblanc Montreal					
Design and supervision	1,986,468	1974-75		493,938	1,951,562
Site supervision	458,000	1974-75		304,964	440,046
Lighting design					12,284
Snow and wind study				6,191	10,486
Seismic monitoring				4,047	9,494
Fine artwork coordination				5,990	14,000
Translation				4,291	38,894
Cinema and parking design revisions				2,492	7,906
Landscape design and supervision				3,230	18,734
Preparation of commercial guidelines				12,480	20,156
Energetic study				9,925	20,113(f)
Atrium study				61,817	65,307
Landscape design					4,467(f)
Feasibility study for temporary heating system				3,931	3,931(f)
Modification of speaker distribution system				7,829	7,829
Feasibility report on proposed conference centre				3,786	3,786
Study and evaluation of changing cooling towers				2,501	2,501(f)
Study for conference centre facilities				6,000	6,000(f)
Design and supervision of conference centre				10,325	10,325
Preparation of project control document				14,565	14,565(f)
Design modifications for Bell Canada conduits				5,956	5,956(f)
Office planning guidelines				5,000	5,000
Redesign fresh air intake				3,000	3,000(f)
Additional design and supervision	200,000	1977-78		150,000	150,000
P S Ross & Partners Ottawa Ont					
Interior design				54,087	54,087

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Capital Region—Continued					
Hull—Government of Canada Building No 4—Concluded					
Professional Fees:—Concluded					
Technican International Ottawa Ont—					
Coordination of site operations				17,028	17,028
Warnock Hersey Ltd La Salle					
Inspection of structural steel				11,937	11,937
Testing precast panels and windows				21,841	21,841(f)
Hull—Les Terrasses de la Chaudière—Government of Canada Building No 5—					
Fit up costs and site acquisition			7,383,000		
Contracts:					
Campeau Corporation Ottawa Ont					
Tenant fit up	12,620,000	1976-77		4,052,814	4,052,814
Interoyal Corporation Ltd Cambridge Ont					
Supply of screens	219,745	1977-78		219,745	219,745
Nightingale Industries Ltd Toronto Ont					
Supply of screens	216,319	1977-78		250,027	250,027
Supply of screens	210,609	1977-78		138,167	138,167
Professional Fees:					
Adga Ltd Ottawa Ont					
Interior design drafting				17,224	17,224
Arcop Associates Montreal					
Office planning	260,000	1976-77		160,000	260,000(f)
Group 3 Design Montreal					
Interior design				62,253	62,253
Group 3 Design Montreal					
Office planning				4,891	4,891
Jacques Corriveau et Associés Inc Montreal					
Office planning	326,619	1977-78		282,360	282,360
Jacques Guillon Designers Inc Montreal					
Office planning	104,650	1977-78		88,866	88,866
W Loates and Associates Ottawa Ont					
Lettering and translation of drawings				2,975	2,975(f)
Hull—Place D'Accueil—Site and construction costs			3,399,000		
Contracts:					
Capform Inc Hull					
Foundations	119,825	1976-77		42,799	119,825
T Fuller Construction Ottawa Ont					
Superstructure	2,255,694	1976-77		2,153,064	2,153,064
Cadillac Fairview Corporation Ltd Hull					
Construction of Place du Centre	217,030	1976-77		212,003	212,003
Professional Fees:					
David Boulva Dimakopoulos Montreal—Cost control and scheduling ..				6,158	25,866
Design and supervision	253,500	1975-76		41,267	190,433
Concrete testing inspection				5,678	5,678
Site resident services				39,785	51,940
Design special wall finishes					2,996
Revision to Place D'Accueil model				3,271	3,271(f)
Special light study				2,636	2,636(f)
Design exterior lighting					3,750
Graphics and signage				2,690	2,690
Hull—Place du Centre—Fit up costs			1,000,000		
Contracts:					
Cadillac Fairview Corporation Ltd Hull					
Fitting up and additions to base building	2,918,452	1977-78		951,369	951,369
Lighting control system	154,000	1977-78		154,000	154,000
Precision Mfg Inc Montreal					
Supply of screens	267,009	1977-78		267,009	267,009(f)
Standard Desk Ltd Laval					
Supply of furniture and screens	205,460	1977-78		188,761	188,761
Professional Fees:					
Desnoyers Mercure Leziy Gagnon and Sheppard Sherbrooke					
Office planning	138,000	1976-77		122,614	122,614
Lithwick Johnson and Moy Ottawa Ont					
Office planning				5,000	5,000
Claude Théberg and Assoc Inc Montreal					
Office planning				64,071	64,071
Hull—Place du Portage Phase I—Alterations to ventilation system					
Professional Fees:					
Leblanc Montpetit Debroux & Associates Montreal					
Feasibility study				3,000	3,000(f)
Hull—Place du Portage Phase I—Sprinklers			50,000		
Contract:					
Robert Sprinkler Ltd Pointe Claire	249,942	1977-78		67,201	67,201

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Capital Region—Concluded					
Mont-Laurier—Government of Canada building			550,000		
Contract:					
J G Bisson Construction Hull	901,551	1977-78		423,847	423,847
Professional Fees:					
Fondex Ltée Hull					
Inspection and testing services				3,494	3,494
Murray and Murray Ottawa Ont				3,131	3,131(f)
Writing of project specifications				2,598	2,598
André Simon Mont Laurier					
Design and supervision					
Rouyn—Government of Canada Building			750,000		
Professional Fees:					
M H Bouliane et R Bart Rouyn					
Design and supervision	260,000	1976-77		67,208	67,208
Ontario—Capital Region					
Ottawa—Finance Building and Annex—Air conditioning and renovations			960,000		
Ottawa—Finance Building—Mechanical alterations					
Contracts:					
Ferano Construction Ltd Ottawa	133,639	1977-78		133,639	133,639
R E Ferguson Ltd Ottawa					
Electrical alterations	162,260	1977-78		162,260	162,260
Irving Contracting Ltd Ottawa	378,681	1977-78		378,681	378,681
Ottawa—Government of Canada Building—240 Sparks Street			9,570,000		
Contracts:					
Olympia and York Development Toronto				497,949	497,949
Proform Furniture Industries Toronto	1,519,800	1977-78		1,113,762	1,113,762
Professional Fees:					
**Adamson and Associates Toronto					
Design and supervision	4,825,000	1975-76		171,640	3,345,110
Design and supervision				107,380	107,380
Design and supervision				103,849	103,849
Disegno Interior Consultants Ottawa					
Interior design				5,598	5,598
**Forrest Bodrug and Associates Ltd Ottawa					
Architectural Services				203,321	323,947
Ian Martin Associates Ltd Ottawa					
Architectural Services				8,577	8,577
**Ogilvie and Hogg Architects Ottawa					
Architectural Services				24,318	34,074
Ottawa—Government of Canada Building No 2—Booth Street					
Contract:					
Foundations Building Construction Co Ottawa	10,490,669	1971-72		11,047	10,490,669(f)
Professional Fees:					
Douglas Bail Inc Montreal Que					
Office Planning				7,080	18,216(f)
Ogilvie and Hogg Ottawa					
Design and supervision	510,110	1969-70		2,744	510,110(f)
Ottawa—Government of Canada Building No 8—Census Building			11,000,000		
Contracts:					
Data File Ltd Willowdale	810,000	1977-78			
Honeywell Ltd Ottawa	122,870	1977-78		6,100	6,100
Ron Engineering and Construction Ottawa	24,105,885	1975-76		7,412,996	23,667,226
Professional Fees:					
**Adga Ltd Ottawa					
Drafting				6,175	10,010
Jerry Grey Ottawa					
Artist				28,710	28,710
J B Design Canada Ottawa					
Interior design				6,656	42,328
Ogilvie and Hogg McLean and MacPhayden Arch Ottawa					
Design and supervision	1,443,900	1974-75		112,871	1,422,754
Hilde Schreier Ottawa					
Artist				15,282	15,282
Ottawa—Lorne Building—Renovation to exterior cladding					
Contract:					
Normand E Fleming Ltd Ottawa	2,959,484	1975-76		30,930	2,959,484(f)
Professional Fees:					
**Marani Rounthwaite & Dick Architects Toronto	293,000	1974-75		53,985	276,239

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Capital Region—Concluded					
Ottawa—Rideau Centre—Utilities and feasibility study			450,000		
Professional Fees:					
P S Ross and Partners Ottawa					
Realty consultants				18,399	18,399
Ottawa-Sparks—Wellington expropriation			9,100,000		
Land Purchases:					
Bank of Montreal	5,027,384	1974-75		2,027,384	5,027,384
Bank of Nova Scotia	2,018,340	1974-75		753,340	2,018,340
Canadian Imperial Bank of Commerce	2,074,699	1974-75		849,699	2,074,699
The Rideau Club	429,308	1977-78		429,308	429,308
Ottawa—Statistics Canada—Computer centre improvements			459,000		
Contracts:					
R E Ferguson Ottawa	180,279	1975-76		16,048	180,279(f)
Ogilvie and Hogg Arch Ottawa	405,058	1975-76		16,817	375,407
Ron Engineering Ottawa	389,877	1976-77		111,301	389,877(f)
Ottawa—Tunney's Pasture—Statistics Canada Tower					
Professional Fees:					
**Micheline Beauchemin—Les Grandines Que					
Painting and tapestry				5,000	25,000(f)
**McLean and McPhayden Ottawa					
Architectural services				2,626	19,573(f)
Ottawa—Urban Affairs Headquarters LaSalle Academy—Purchase					
addition and renovation					
Contract:					
M P Lundy Construction Ltd Ottawa					
North Wing addition	1,399,168	1975-76			1,399,168(f)
Ontario					
Barrie—Government of Canada Building					
Professional Fees:					
**Pentland and Baker Toronto					
Design and supervision					83,403(f)
Sault Ste Marie—Government of Canada Building			284,000		
Contract:					
George Stone and Sons Ltd Sault Ste Marie	392,374	1977-78		389,674	389,674
Toronto (North York)—Government of Canada Building			12,000,000		
Contracts:					
Ainsworth Electrical Toronto	1,446,019	1975-76		571,312	1,428,905
**Architectural Hardware Rexdale	204,030	1976-77		177,756	181,509
**Associated Painting Ltd Markham	165,161	1976-77		154,823	154,823
Automatic Sprinkler Ltd Mississauga	396,212	1975-76		85,584	395,378
C D A Industries Ltd Scarborough	1,445,940	1975-76		809,002	1,409,057
Canadool Ltd Scarborough	212,775	1975-76		124,114	211,014
Delta Tile & Terrazzo Downview	249,396	1977-78		242,482	242,482
Dufferin Roofing Weston	161,200	1976-77		28,624	161,200(f)
Dundas Iron & Steel Weston	232,818	1975-76		155,628	232,818
W H Ellinger Ltd Pickering	267,890	1977-78		228,661	228,661
W H Ellinger Ltd Pickering	312,128	1976-77		310,764	310,764
Enviroins Landscape Campbellville	141,391	1975-76		128,390	138,502
Gescan C G E Toronto	381,612	1975-76		39,648	381,612
Gilbert Steel Mississauga	1,329,299	1975-76			1,329,299(f)
Glaverbel Industries Concord	1,240,283	1975-76		335,459	1,236,291
S I Guttman Ltd Markham	921,341	1975-76		276,158	905,673
Johnson Controls Ltd Toronto	173,700	1977-78		160,300	160,300
**Jones-Wood Specialties Scarborough	154,843	1976-77		147,088	147,088
Leader Structures Weston	1,002,702	1975-76		55,094	1,002,357
**Louvredrape of Canada Ltd Toronto	132,973	1976-77		85,296	85,296
Modern Railing & Metalcraft Ltd Milliken	152,204	1976-77		129,685	152,204
Montgomery Elevator Co Ltd Islington	1,538,578	1975-76		480,063	1,533,794
Montgomery Elevator Co Ltd Islington	158,293	1975-76		61,272	158,293(f)
**S H Newman Co Ltd Downsview	188,030	1975-76		188,030	188,030(f)
**Niagara Mechanical Weston	2,839,875	1975-76		1,039,855	2,803,689
**Northdown Drywall Ltd Agincourt	1,167,249	1976-77		1,142,056	1,142,056
Northdown Drywall Ltd Agincourt	653,495	1976-77		460,145	649,308
Quality Rugs of Canada Toronto	532,995	1976-77		420,467	531,750
**Sheldon's Engineering Ltd Ottawa	263,188	1976-77		41,783	258,188
Structural Formwork Co Milliken	3,970,687	1975-76			3,970,687
Structural Formwork Co Milliken	382,568	1977-78		377,664	377,664
**Terrazzo Mosaic and Tile Co Ltd Toronto	125,019	1976-77		125,019	125,019(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Concluded					
Toronto (North York) Government of Canada Building— <i>Concluded</i>					
Professional Fees:					
**T Beiler Locust Hill					
Artist					13,357
**Dubois & Strong & Bindhart Toronto					
Design and supervision	2,210,172	1973-74		422,218	2,013,986
**E G M Cape and Co Ltd Willowdale					
Project management	421,668	1974-75		105,786	376,234
**D Jean-Louis Toronto					
Artist				5,200	18,200
**N Kubota Toronto					
Artist				25,765	53,709
Kurtz & Steel Toronto					
Project control				12,950	114,050
**Michael Snow Toronto					
Artist				6,750	11,250
**Colette Whiten Toronto					
Artist				4,600	20,700
**Edward Zelenak West Lorne					
Artist				10,600	23,850
Windsor—Government of Canada Building—Improvements			904,000		
Contract:					
Masotti Construction Co Ltd Windsor	1,272,591	1977-78		528,019	528,019
Manitoba—					
Fort Churchill—Marine Terminal—Upgrading					
Contract:					
McEwen Brothers Ltd Winnipeg	528,075	1976-77	595,000	58,600	528,075(f)
The Pas—Government of Canada Building—Alterations and improvements					
Contract:					
Hadath and Pele Construction Winnipeg	603,914	1977-78		465,462	465,462
Saskatchewan—					
LaRonge—Government of Canada Building			560,000		
Regina—Motherwell Building—Improvements			675,000		
Contract:					
Bird Construction Co Ltd Regina	1,829,955	1976-77		736,911	1,829,955
Professional Fees:					
Saskmont Engineering Co Ltd Regina					
Design	160,000	1975-76		29,525	147,484
Alberta—					
Calgary—Government of Canada Building					
Contracts:					
Acklands Ltd Calgary	143,952	1977-78		76,009	76,009
Cana Construction Co Ltd Calgary	17,856,232	1976-77		11,901,192	17,188,535
Cascade Builders Ltd Calgary	2,260,545	1977-78		902,844	902,844
F Drexel Co Ltd Calgary	1,865,094	1977-78		886,820	886,820
Honeywell Ltd Calgary	719,135	1977-78		647,587	647,587
Leslie Wright and Rolfe Insurance Ltd Calgary				46,731	93,462(f)
Otis Elevator Co Ltd Calgary	1,005,700	1976-77		675,608	675,608
The Robert Simpson Co Ltd Calgary	392,070	1976-77		341,641	341,641
Land Purchases:					
**T P Lim				26,298	68,548(f)
**H Sheffel and P Lim				13,125	63,199(f)
**G and S Loria				2,188	30,188(f)
Lethbridge—Government of Canada Building					
Professional Fees:					
Robins Watson & Associates Lethbridge					
Architectural and engineering services	129,385	1972-73		38,441	128,486
British Columbia—					
Bella Coola—Government of Canada Building—Construction					
Contract:					
**Albion Construction Ltd North Vancouver	239,124	1975-76			239,124(f)
Campbell River—Purchase of Building and Renovation of					
Existing Government of Canada Building			37,000		
Contract:					
**Hunter Construction Ltd Victoria	133,152	1976-77		35,519	133,152
Professional Fees:					
**Alan Murnagham Courtenay					11,480(f)
Fort Nelson—Government of Canada Building No 5—Addition					
Contract:					
**Pine Tree Construction Ltd Burnaby	700,935	1975-76			700,935(f)
Professional Fees:					
**Killick Metz Field & Associates Dawson Creek					
Engineering and architectural					43,662(f)
**Amends reporting in previous years Public Accounts					

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Listed Projects—Concluded					
British Columbia—Concluded					
Vancouver—Government of Canada Building—Feasibility and preliminary design and site acquisition			1,680,000		
Professional Fees:					
**A Erickson and McCarter Nairne & Partners—Architects	1,989,750	1976-77		190,457	199,570
Hermon Cotton & Bunbury—surveyors				3,995	3,995(f)
Shawinigan Engineering Western Ltd—Engineering				2,348	2,348
Unlisted Projects					
Newfoundland—					
St John's—Government of Canada Building—Renovations					
Contract:					
B O Electrical Ltd St John's	108,238	1977-78		33,640	33,640
St John's—Pleasantville—Renovations Building 205					
Contract:					
Nordic Construction Ltd St John's	187,000	1977-78		97,964	97,964
Nova Scotia—					
Guysborough—Government of Canada Building—Addition and alterations					
Contract:					
Ronca Construction Co Ltd New Glasgow	215,625	1976-77		215,625	215,625
Halifax—Federal Building—Waterproof tower area					
Contract:					
F E Buchanan Contracting Ltd Halifax	119,600	1977-78		114,479	114,479
Professional Fees:					
R Flinn Halifax—Architectural				12,265	12,265
Halifax—Purchase of 555 Young Street					
Professional Fees:					
C J MacLellan & Associates Antigonish—Engineering				4,427	4,427
Halifax—Ralston Building—Automation of elevators					
Contract:					
Dover Corporation (Cdn) Ltd Dartmouth	162,992	1977-78			
Sydney—Government of Canada Building—Alteration 3rd floor					
Professional Fees:					
George Brandy's & Associates Ltd Sydney—Architectural				6,674	6,674(f)
New Brunswick—					
St George—Government of Canada Building—Additions					
Professional Fees:					
R D Purdy Assoc Saint John				3,000	3,000
Plans specs and cost estimate					
Tracadie—Government of Canada Building—Extension					
Contract:					
B & S Construction Tracadie	219,800	1976-77		217,696	217,696(f)
Quebec—					
Blainville—Government of Canada Building—General improvements					
Professional Fees:					
Raouf Boutros Montreal				2,720	2,720(f)
Design and supervision					
Cowansville—Government of Canada Building—Interior fit-ups					
Professional Fees:					
*Jacques Corriveau & Associates Inc Montreal				3,550	6,477(f)
Interior design					
East Angus—Government of Canada Building—Minor improvements					
Professional Fees:					
Caouette et Vachon Thetford Mines				2,740	2,740(f)
Design and supervision					
Joliette—Government of Canada Building—Minor improvements					
Professional Fees:					
Raouf Boutros Montreal				3,364	3,364
Design and supervision					
Jonquière—Government of Canada Building—Improvements					
Contract:					
J Euclide Perron Ltée Chicoutimi	108,269	1977-78		93,664	93,664
Professional Fees:					
Gilbert Bourassa Gagne Morin & Associés Ltée Quebec				2,625	2,625
Design and supervision					
Montreal—Revenue Building—Fire protection communication system					
Professional Fees:					
Barre Pellerin Lemoine & Associés Montreal				7,420	7,420(f)
Design and supervision					

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Unlisted Projects—Continued					
Quebec—Concluded					
Montreal—Revenue Building—Modifications to the garage floor—Level B-1					
Professional Fees:					
Leo Paul Roy Montreal				8,956	8,956
Design					
Montreal—1441 St-Urbain—Replacing of doors and staircases					
Professional Fees:					
Arnold Schrier Montreal				2,920	2,920
Design and supervision					
Quebec—155 Dorchester—Government of Canada Building—Repairs and improvements					
Contract:					
Gaubourg Construction Quebec	164,565	1977-78		164,565	164,565(f)
Professional Fees:					
Mainigny Jarnusz Kiewicz Architectes Quebec				9,185	9,185(f)
Design and supervision					
Richmond—Government of Canada Building—Minor improvements					
Professional Fees:					
Boulanger Faucher et Gagnon Sherbrooke				8,475	8,475
Design and supervision					
St Georges de Beauce—Government of Canada Building—Improvements					
Contract:					
Prevost et Frères Inc Sainte-Clothilde	189,439	1977-78		189,439	189,439
St Laurent—National Film Board Building—Installation of humidifier and controls					
Professional Fees:					
Leblanc Debroux Beaulieu Montreal				6,600	6,600
Design and supervision					
St Laurent—National Film Board Building—Modifications to plumbing in laboratory					
Professional Fees:					
Leblanc Debroux Beaulieu Montreal				3,300	3,300(f)
Design and supervision					
St Laurent—National Film Board Building—Modifications to water tower number 1					
Professional Fees:					
Leblanc Debroux Beaulieu Montreal				2,989	2,989
Design and supervision					
Sept Îles Government of Canada Building—Repairs and improvements					
Contract:					
Chabot Construction Ltée Lévis	210,000	1977-78		60,063	60,063
Professional Fees:					
Gilbert Bourassa Gagné Morin & Associates Ltée Quebec				2,780	2,780
Design and supervision					
Sherbrooke—Government of Canada Building—General improvements					
Professional Fees:					
Demers Delorme et Morin Sherbrooke				2,265	2,265(f)
Design and supervision					
Sorel—Government of Canada Building—Exterior improvements					
Professional Fees:					
Renald Desrosiers Sorel				7,377	7,377
Design and supervision					
Thetford Mines—Government of Canada Building—Improvements and land purchase					
Professional Fees:					
Bureau d'évaluation et d'immeubles Drummondville Ltée				2,100	2,100(f)
Drummondville—Appraisal					
Drummondville—Evaluation					
Land Purchase:					
Camille Côté				8,000	8,000
Valleyfield—Government of Canada Building—Improvements to the fountain					
Professional Fees:					
Russel Gauthier Montreal				2,850	2,850
Design and supervision					
Quebec—Capital Region—					
Hull—Place du Portage Phase I—Window washing equipment alterations and improvements					
Contract:					
The Timberland Ellicott Limited Woodstock Ont	219,221	1976-77		46,209	219,221(f)

* Awarded through Public Works

** Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Unlisted Projects—Continued					
Quebec—Capital Region—Concluded					
Hull—Place du Portage Phase I & II—Central monitoring and control centre					
Contract:					
Johnson Controls Ltd Ottawa Ont.....	485,400	1977-78		317,195	317,195
Professional Fees:					
P G L & Rene N Leblanc Arch Assoc Montreal					
Design and supervision				26,253	26,253
Ontario—Capital Region—					
Ottawa—Blackburn Building—Major renovations and connecting link to Langevin Block					
Professional Fees:					
Miska Gala and Ling Architects Ottawa					
Design and supervision	199,000	1977-78		15,486	15,486
Project brief				9,995	9,995(f)
Changes in scope of work				5,000	5,000(f)
Feasibility study for moving of computer operations				3,219	3,219(f)
Ottawa—Bogue Building Site C C R S—Supply and erection of pre-fabricated building					
Contract:					
Admiral Leasehold Ltd Ottawa	450,874	1976-77		32,932	450,874(f)
Ottawa—Confederation Building—Conversions of elevators					
Contract:					
**Otis Elevator Ltd	845,244	1975-76		52,356	845,244
Ottawa—Finance Building					
Professional Fees:					
Schoeler and Heaton Arch Ottawa					
Architectural services	138,585	1976-77		60,468	87,614
Ottawa—Lorne Building—National Gallery—Fire voice and security systems					
Contract:					
Comstock International Ltd Ottawa	150,818	1977-78		80,691	80,691
Ottawa—Lorne Building—Replace airmix box					
Contract:					
Comstock International Ltd Ottawa	108,105	1977-78		72,192	72,192
Ottawa—Metropolitan Life and Norlite Buildings—Steam condensate and chilled water services					
Contract:					
Modern Mechanical Ltd Ottawa	140,887	1977-78		92,784	92,784
Professional Fees:					
Clapperton Engineering Ltd Ottawa					
Engineering Services				21,824	21,824
Ottawa—National Research Council Building—Study A/H equipment					
Contract:					
Fish and Paré Mechanical Construction Ltd Ottawa	600,497	1977-78		348,698	348,698
Professional Fees:					
Brais Frigon Hanley and Assoc Ltd Ottawa					
Engineering services				17,231	42,231
Ottawa—R C M P Government House—Alterations to rotunda					
Professional Fees:					
Wilson A Salter Ottawa					
Architect				2,103	15,401
Ottawa—Sir John Carling Building—Integrated fire alarm system					
Contract:					
R E Ferguson Ltd Ottawa	100,716	1976-77		77,223	77,223
Professional Fees:					
Pageau Morel and Lefebvre Ltd Ottawa					
Engineering services				7,693	7,693
Ontario—					
Lindsay—Federal Building—New addition					
Professional Fees:					
George J Yamazaki West Hill					
Architectural services				4,827	4,827
Architectural services				2,000	2,000
Mississauga—Canadian Arsenal Complex—Alterations and renovations					
Contract:					
Frank Pellegrino General Contracting Ltd Willowdale	174,682	1977-78		22,720	22,720
Professional Fees:					
Dunlop Farrow Aitken Toronto					
Architectural and associated professional services				48,000	48,000

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Continued					
Unlisted Projects—Concluded					
Ontario—Concluded					
Napaneé—Government of Canada Building—Addition and alterations					
Contract:					
Ball Brothers Ltd Kingston	191,276	1977-78		169,390	169,390
Professional Fees:					
J T Donald Consultants Ltd Scarborough				2,620	2,620
Inspection and testing					
North Bay—Federal Building					
Contract:					
Enterprise Investments Ltd North Bay	191,779	1976-77		171,414	171,414
Toronto—City Delivery Bldg—Proposed renovations					
Professional Fees:					
Wasteneys & Stern Toronto—					
Report and survey of architectural mechanical and electrical				9,991	9,991
systems					
Toronto—Dominion Public Building—Renovations					
Professional Fees:					
Helyar & Associates Ltd Toronto				2,266	2,266
Quantity surveying					
Toronto—Postal Station «A»—Relocation					
Professional Fees:					
Canada Realities Toronto				20,298	20,298
Appraisal services					
A E LePage Ltd Toronto				4,500	4,500
Estimate market rental rates					
Parkin Partnership Toronto				10,000	10,000
Feasibility study and concept development					
Windsor—Government of Canada Building					
Contract:					
Adine Builders Ltd Windsor	211,578	1976-77		170,760	211,578
Professional Fees:					
Hreno Maguire Windsor				3,636	3,636
Architects and engineers					
Saskatchewan—					
Meadow Lake—Government of Canada Building—Addition					
Land Purchase:					
Town of Meadow Lake				20,000	20,000(f)
Maple Creek—Government of Canada Building—					
Alterations and additions					
Contract:					
MacWilliam Construction Ltd Swift Current	255,275	1977-78		75,877	75,877
Professional Fees:					
Don Walsh Architect Regina				7,129	19,608
Revision of contract documents and supervision					
Regina—Motherwell Building—1st and 2nd floors—Alterations for E C and					
D V A					
Contract:					
**Bird Construction Ltd Regina	168,621	1975-76		56,178	168,621(f)
Regina—U I C Building—Alterations					
Professional Fees:					
Harry J Jedicke Architect Regina				3,762	3,762
Design and prepare drawings					
Alberta—					
Brooks—Government of Canada Building					
Contract:					
A Steinman & Sons Ltd Calgary	190,060	1977-78		190,060	190,060(f)
Professional Fees:					
Swinton Architects Ltd Calgary				11,436	17,366(f)
Architectural					
Clark Swarnby and Associates Ltd Calgary					2,200(f)
Surveying planning and engineering					
British Columbia—					
Victoria—Customs Building—Improvements to 5th floor					
Contract:					
**M Rogers Plumbing and Heating Ltd Victoria	123,017	1976-77		4,378	96,158

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
General Purpose Buildings—Concluded					
Advance Planning					
Newfoundland—					
Labrador City—Government of Canada Building					
Professional Fees:					
Sheppard Burt Pratt St John's					
Architectural feasibility report				31,680	31,680
St John's—Marshall Building—Feasibility study					
Professional Fees:					
Sheppard Burt Pratt St John's					
Architectural and engineering feasibility report				6,000	6,000(f)
Quebec—					
Montreal—Montreal Harbour Building Cité du Havre					
Professional Fees:					
Ove Design—Montreal—Interior design					
Interior design				4,500	4,500(f)
Single Purpose Buildings					
Listed Projects					
Newfoundland					
St John's—National Revenue Data Centre—Feasibility study			750,000		
Contracts:					
Petiford Foundation Co Ltd Montreal Que	337,500	1977-78		223,145	223,145
Bata Ltd St John's	236,074	1977-78		187,840	187,840
Professional Fees:					
Cummings & Shortall St John's					
Engineering				2,678	2,678(f)
Hydrospace (Nfld) Ltd St John's					
Engineering				2,800	2,800(f)
R M Sulley St John's					
Cost consultant				31,934	31,934
The Architectural Guide St John's					
Architectural	1,150,000	1977-78		359,624	359,624
Land Purchases:					
City of St John's				140,780	140,780(f)
Nova Scotia—					
Halifax—Metropolitan Area Processing Plant			7,000,000		
Contracts:					
Cameron Contracting Ltd Dartmouth	1,303,676	1976-77		584,204	1,303,676(f)
Dineen Construction (Atlantic) Ltd Dartmouth	5,158,675	1977-78		3,277,285	3,277,285
Dineen Construction (Atlantic) Ltd Dartmouth	480,861	1977-78		362,285	362,285
**G E C Mechanical Div of G E C Canada Ltd Willowdale Ont	3,014,419	1976-77		2,217,441	2,244,578
General Sound & Theater Equip Ltd Halifax	169,090	1977-78		362,285	362,285
Maritime Steel & Foundrie Ltd New Glasgow	512,827	1976-77		362,115	512,827(f)
**L B Stevens Construction Ltd Halifax	762,731	1976-77		27,978	762,731(f)
Professional Fees:					
500 Selection Service (Atlantic) Ltd Halifax					
Engineering				15,008	15,008
500 Selection Service (Atlantic) Ltd Halifax					
Engineering				12,164	12,164
Associated Employment Consultants Ltd Halifax					
Secretarial				7,270	7,270
Engineering				8,775	8,775
Consulting Ltd Halifax					
Engineering				8,900	8,900(f)
Engineering				8,587	8,587
**Dumaresq and Byrne Ltd Halifax					
Architectural	676,000	1975-76		236,949	591,522
Guardian Security Services Ltd Halifax					
Security services					2,864(f)
Jacques-Whitford & Associates Halifax					
Engineering				2,000	2,000(f)
**Raynor Scientific Ltd Dartmouth					
Engineering					3,958
Twin City Security Guards Ltd Halifax					
Protection				11,565	11,565(f)
New Brunswick—					
Fredericton—Postal Station "B"			470,000		
Contract:					
Custom Builders Ltd Fredericton	451,204	1976-77		451,204	451,204
Professional Fees:					
Weston Roberts Engineering Ltd Halifax N S					
Structural					5,500
A D I Limited Fredericton					
Inspection				2,122	2,122

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
New Brunswick—Concluded					
Moncton—Metropolitan Area Processing Plant—Feasibility study			250,000		
Professional Fees:					
Key Surveys Ltd Moncton				2,390	2,390(f)
Topography plan				232,355	232,355(f)
Land Purchase:					
The Town of Dieppe			1,777,000		
St Stephen—Customs Complex					
Contract:					
Goodyear Paving Moncton	1,998,129	1976-77		1,166,262	1,597,323
Professional Fees:					
A D I Ltd Saint John				4,558	4,558
Concrete testing				22,572	72,702
Purdy & Simpson Saint John				6,330	6,330
Plans and specs buildings				25,498	107,571
R M B Technical Services Montreal Que—					
Steel inspection and testing				6,437	6,437
Spear MacDonald & Associates Ltd Moncton	108,000	1975-76		28,468	28,468
Plans and specifications bridge widening					
Tron Engineering Group Rexdale Ont					
Steel inspection and testing					
Core testing of piers and foundation					
Quebec—					
Cap-de-la-Madeleine—Post Office Addition			225,000		
Contract:					
Alfitar Construction Inc Montreal	368,444	1977-78		57,357	57,357
Professional Fees:					
Renald Juneau Trois Rivières				37,995	37,995
Design and supervision				3,500	3,500
Geocon (1975) Ltd Montreal					
Soil investigation					
Chibougamau—New Post Office					
Professional Fees:					
Monette Leclerc St Denis				4,025	4,025
Design and supervision				2,500	2,500(f)
Mon-ter-val Montreal				20,001	20,001
Geotechnical study					
Land Purchase:					
Government of the Province of Quebec					
Dorion—"Dorion-Vaudreil" Postal Station					
Contract:					
Germano Construction Ltée Laval	520,304	1977-78		64,880	64,880
Professional Fees:					
M S M Dube Verdun				17,662	25,762
Design and supervision					
Jonquière—Taxation Data Centre			571,000		
Professional Fees:					
Charbonneau Brisson Guerin & Associés Montreal				29,897	29,897
Feasibility study				48,384	48,384
Dallaire & Brossard Architectes Jonquière				10,000	10,000(f)
Design and supervision				11,085	11,085(f)
Econotech Ltée St Laurent				8,279	8,279(f)
Plans and cost study					
Camille Gagné Jonquière					
Land survey					
Techmate Inc Jonquière					
Soil testing					
Land Purchase:					
Aluminium Canada Ltée	154,850	1977-78		154,850	154,850(f)
Matane—Cheque Redemption Centre			5,241,000		
Contracts:					
Beaudet & Marquis Inc Quebec	2,648,846	1976-77		262,240	2,648,846(f)
Collet & Frères Ltée Quebec	5,088,416	1976-77		4,828,558	4,928,560
Professional Fees:					
Lagacé Massicotte Casgrain & René Lagacé Rivière du Loup	620,000	1975-76		120,997	609,453
Design and supervision			98,000,000		
Montreal—Metropolitan Area Postal Plant					
Contracts:					
Acco Canadian Material Handling Burlington Ont	6,262,445	1976-77		1,763,554	2,042,554
Acco Canadian Material Handling Burlington Ont	4,073,403	1976-77		2,020,922	2,667,922
Acme Sprinkler Boucherville	254,685	1976-77		217,630	217,630
Alpha Stainless Steel Fabricators Inc Laval	3,395,425	1976-77		2,484,673	2,608,673
Alpha Stainless Steel Fabricators Inc Laval	215,910	1975-76			215,910

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Continued					
Montreal—Metropolitan Area Postal Plant—Continued					
Contracts—Continued					
Alva Craft Company Ltd Anjou	231,565	1976-77		172,706	187,545
Asbestos Erectors of Canada Ltd Montreal	279,399	1976-77		160,976	250,336
Jean Attore Inc Montreal	2,428,048	1976-77		1,307,970	2,397,260
Automatic Sprinkler Ltd St Laurent	1,035,580	1976-77		328,598	987,317
Beaver Asphalt Ltd Montreal	2,329,592	1977-78		878,917	878,917
Becker Mechanical Construction Inc Montreal	180,185	1976-77		6,633	121,714
Becker Mechanical Construction Inc Montreal	1,063,676	1975-76		58,175	914,280
Becker Mechanical Construction Inc Montreal	1,799,838	1975-76		367,643	1,777,899
Becker Mechanical Construction Inc Montreal	1,163,274	1975-76		398,166	1,048,852
Becker Mechanical Construction Inc Montreal	1,213,321	1976-77		1,106,916	1,106,916
Blue Giant Equipment of Canada Ltd Brampton Ont	335,562	1975-76		323,288	323,288
Cable Project R M B Ltd & Ralfor Steel Ltd St Laurent	6,696,595	1976-77		4,112,989	4,803,534
Calor Ltd Montreal	629,252	1975-76		10,273	629,252
Caminiti Construction Inc Montreal	442,304	1977-78		195,609	195,609
Canadian Elevator Co Ltd Montreal	298,000	1975-76		196,023	196,023
*C E G E C O Montreal	1,448,629	1974-75		88,858	1,448,629
Charland Metal Ltd St Leonard	179,779	1976-77		179,779	179,779(f)
Charland Metal Ltd St Leonard	406,299	1976-77		364,589	364,589
Concrete Construction Inc Montreal	545,652	1975-76		21,455	538,918
Delphis Cote Montreal	1,269,516	1974-75		2,786	1,269,516(f)
Criterion Engineering Ltd Richmond B C	220,960	1977-78		195,000	195,000
A Croteau & Fils Inc St Leonard	340,112	1976-77		35,199	340,112
Digital Equipment of Canada Ltd Ottawa Ont	6,452,555	1976-77		5,222,744	5,827,929
Dominion Bridge Lachine	3,471,927	1974-75		9,213	3,471,927
Dominion Bridge Lachine	4,520,713	1974-75		187,440	4,520,175
Donalco Services Ltd St Laurent	270,837	1975-76		142,338	251,625
Duquette Construction Laval	925,127	1975-76		9,536	925,127(f)
*Duquette Construction Laval	170,239	1975-76		27,341	170,239(f)
Duron Quebec Ltd St Laurent	185,922	1977-78		102,122	102,122
Entreprises S P E C Inc Montreal	165,064	1977-78		144,019	144,019
*Franki Canada Ltd Town of Mount Royal	611,990	1975-76		8,361	611,990(f)
*Franki Canada Ltd Town of Mount Royal	464,463	1975-76		6,383	464,463(f)
Gaz Metropolitan Montreal	313,092	1975-76		185,106	313,092
*Gaz Metropolitan Montreal	112,339	1976-77		43,089	112,339
G E C Elliot Mechanical Handling Division Willowdale Ont	3,698,639	1976-77		3,166,624	3,559,037
G E C Elliot Mechanical Handling Division Willowdale Ont	3,272,142	1976-77		2,386,329	2,778,482
G E C Elliot Mechanical Handling Division Willowdale Ont	2,204,221	1976-77		1,699,056	1,973,885
Les Gicleurs F F Ltd Granby	1,640,663	1975-76		325,753	1,639,613
Glaverbel Industries Ltd Pointe Claire	299,475	1976-77		286,114	286,114
Grinnell Fire Protection Ltd St Laurent	182,118	1976-77		77,746	169,544
Indoco Industrial Door Co St Hubert	474,492	1976-77		121,559	418,561
Jo-Ad Industries Ltd Montreal	131,720	1977-78		131,720	131,720
Johnson Controls Ltd Montreal	738,297	1977-78		587,635	587,635
Johnson Controls Ltd Montreal	1,426,806	1977-78		616,152	616,152
Entreprises Julien Inc Quebec	213,435	1976-77		13,184	13,184
Kolostat Inc Laval	1,047,454	1975-76		304,855	900,558
Kolostat Inc Laval	500,001	1976-77		252,363	453,771
Labelle Ventilation Inc Laval	1,616,000	1975-76		581,895	1,583,278
Legendyk & Co Ltd St Leonard	119,480	1977-78		66,143	66,143
Legendyk & Co Ltd St Leonard	301,301	1976-77		135,694	250,604
Langner Fuhrer Inc Montreal	469,311	1976-77		241,247	411,935
J Albert Leduc Ltd Valleyfield	145,975	1977-78		28,239	28,239
L'Islet Industries Inc Town of L'Islet	144,161	1976-77		18,161	144,161
Logicon Systems Canada Ltd Montreal	1,561,750	1976-77		919,688	1,421,598
Logicon Systems Canada Ltd Montreal	2,338,138	1976-77		1,651,368	1,895,172
Lord & Cie Montreal	1,656,175	1974-75		277,108	1,656,175
Lord & Cie Montreal	350,569	1975-76		4,948	350,569(f)
Magart Construction Ltd St Leonard	344,164	1975-76		5,630	344,164(f)
Magart Construction Ltd St Leonard	1,092,529	1975-76		34,598	1,092,529(f)
Magart Construction Ltd St Leonard	974,265	1976-77		360,766	965,720
Magart Construction Ltd St Leonard	254,565	1977-78		34,445	34,445
Canadian Johns Manville Co Ltd Brossard	410,103	1977-78		137,264	137,264
Marleu Canadian Ltd Toronto Ont	109,250	1975-76		33,750	109,250
*Marshall Steel Co Laval	1,079,589	1974-75		156,728	1,079,589
Mathews Conveyor Co Ltd Port Hope Ont	6,757,433	1976-77		5,224,577	5,567,681
McInnis Equipment Ltd Windsor Ont	3,511,248	1976-77		2,923,085	3,396,085
McInnis Equipment Ltd Windsor Ont	3,876,227	1976-77		2,104,007	2,614,007
Miron Ltd Montreal	1,178,033	1977-78		234,323	234,323
Montclair Construction Co Ltd Montreal	1,514,139	1975-76		170,379	1,514,139(f)

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Continued					
Montreal—Metropolitan Area Postal Plant—Continued					
Contracts—Continued					
Moody S I Ltd Terrebonne	10,054,231	1976-77		5,253,523	7,229,168
Moody S I Ltd Terrebonne	3,470,680	1975-76		1,264,901	2,816,679
Nedco Ltd Montreal	163,420	1975-76		16,217	162,170
Nor-Lag Coatings Ltd Montreal	284,480	1977-78		89,576	89,576
Nor-Lag Coatings Ltd Montreal	332,084	1977-78		223,328	223,328
Nova Masonry Inc Montreal	567,483	1976-77		426,188	551,554
Pallotta Metal Works Inc Montreal	165,141	1976-77		126,458	145,190
J Pascal Hardware Co Ltd Pointe Claire	114,162	1976-77		85,329	85,329
Pentagon Construction Ltd Montreal	2,307,222	1975-76		138,298	2,307,222(f)
Pentagon Construction Ltd Montreal	676,358	1975-76		23,372	676,358
Pisapia Construction Inc Montreal	2,464,260	1975-76		332,694	2,382,233
Planned Renovators Ltd Montreal	567,801	1976-77		343,259	553,059
Rapistan Systems Ltd Toronto Ont	325,424	1977-78		126,126	126,126
Raymor Peintures Cie Ltd Longueuil	290,304	1977-78		63,488	63,488
Roberts Sprinkler Ltd Pointe Claire	521,395	1975-76		99,310	476,117
Robertson Building Systems Ltd Hamilton Ont	557,398	1975-76		128,338	557,398(f)
Schokbeton Quebec Inc St Eustache	166,624	1975-76			141,940
Schokbeton Quebec Inc St Eustache	112,700	1975-76		9,740	112,700(f)
Sidbec Dosco La Salle	764,881	1975-76		49,491	756,556
W Simard Ltd Laval	897,523	1976-77		679,595	679,595
Specialites de Cuisine Inc St Laurent	212,323	1975-76		121,270	121,270
Standard Electric Co Ltd Montreal	1,462,720	1975-76		230,680	1,428,932
Standard Electric Co Ltd Montreal	5,297,273	1976-77		4,419,061	4,419,061
Standard Electric Co Ltd Montreal	2,632,458	1976-77		1,871,620	1,929,708
Standard Electric Co Ltd Montreal	444,676	1977-78		60,397	60,397
Stanley-Bumeda Ltd Montreal	203,565	1976-77		126,944	170,494
Sto-Bert Inc Laval	1,129,634	1975-76		417,613	1,088,820
Thermatic Ltd St Laurent	305,641	1975-76		82,612	271,451
Thermatic Ltd St Laurent	2,277,391	1976-77		1,560,927	2,258,742
S D Turcsek Construction Ltd Montreal	773,912	1975-76		266,527	764,557
Protection Incendie Viking Ltée Montreal	493,495	1976-77		264,937	492,691
F Vinet Inc St Laurent	1,798,669	1977-78		301,189	301,189
F Vinet Inc St Laurent	728,603	1976-77		150,818	709,260
Westeel Rosco Ltd Longueuil	1,877,474	1975-76		365,693	1,871,856
Westinghouse Canada Ltd Lachine	245,198	1975-76		15,737	241,065
Westinghouse Canada Ltd Lachine	159,938	1975-76		5,202	156,053
**York Steel Construction Ltd Toronto Ont	3,752,074	1974-75		95,728	3,752,074
La Compagnie Zimcor Lachine	190,471	1976-77		56,168	161,889
Professional Fees:					
Alphatex Ottawa Ont					18,792
Management information system					
Yvonne Bédard Ltée Montreal				46,252	59,243
Clerical services					
**J E Benoit & Associes Montreal					20,633(f)
Insurance consultants					
The Consortium Asselin Benoit Boucher Ducharme Lapointe Inc					
and T Pringle & Sons Ltd Westmount—					
Design consulting—Phase II	14,632,797	1974-75		2,330,608	15,026,107
**Canadian Corps of Commissioners Montreal				47,670	142,175
Protection services					
**Chubb Mosler Taylor Montreal				4,568	11,828(f)
Protection services					
Data Reproduction Co Ltd Montreal					
Photographic services	1,400,000	1974-75		254,426	1,306,311
Government of Canada—Supply and Services Ottawa Ont					
Acquisition fees	831,266	1974-75		437,906	831,266
**Printing services				121,852	11,026
Engineering services	495,289	1976-77			194,705
Manpower Personnel Services Montreal				31,752	31,752
Clerical services					
Omega Construction Ltée and E G M Cape Co Ltd Montreal					
Construction managers	14,263,570	1974-75		4,225,625	12,067,836
Paramount White Printing Co Montreal				41,845	45,238
Photographic services					
Phillips Montreal					
Protection services	395,224	1976-77		180,021	279,529
Quantum Management Services Ltd Montreal				4,034	4,034
Clerical services					

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Continued					
Montreal—Metropolitan Area Postal Plant—Concluded					
Professional Fees—Concluded					
Shawinigan-Dyname Montreal					
Project managers—Phase II	4,600,000	1974-75		979,964	3,623,823
Paul Thibault St Laurent					
Mechanical engineer				9,520	9,520
Wysocki & Poirier Inc Montreal					
Mechanical engineer				24,584	24,584
Xerox of Canada Ltd Montreal					
Other business services				35,846	85,602
Montreal—Postal Station "B"—Renovations			547,000		
Contract:					
Duquette Construction Ltée Laval	1,545,901	1977-78		1,027,819	1,027,819
Professional Fees:					
A I Technical Elevator Service Montreal					
Elevator consultant				2,000	2,000
Barré Pellerin Lemoyne & Associates Montreal					
Design and supervision				5,024	5,024
Bouthillette Parizeau & Associates Montreal					
Services of a mechanical technician				4,495	4,495
Caron Desbois Bellavi & Associates Laval					
Structure consultant				2,101	2,101
Pierre Charron & Associates Montreal					
Interior design				3,000	3,000
Keith Associates Westmount					
Electrical consulting				4,363	4,363
Ove Design Inc Montreal					
Interior design				2,762	2,762
Prodesign Ltd Montreal					
Interior design				4,360	4,360
Quebec—La Citadelle—Restoration of residence and walls			1,031,000		
Contracts:					
Donat Nadeau Enrg Quebec	248,627	1977-78		248,627	248,627
Jos Turcotte Inc Quebec	608,583	1976-77		604,376	604,376
Professional Fees:					
Dupuis Côté & Associés Quebec					
Design and supervision				25,667	25,667(f)
Laroche Dery Architectes Quebec					
Design and supervision				118,632	118,632
Repentigny—Post Office—Addition					
Contract:					
**Thomas Construction Inc Montreal	350,834	1975-76		22,271	350,834(f)
Professional Fees:					
**Durand & Guenette Architects Repentigny					
Design and supervision				13,014	34,074(f)
Rosemère—Postal Station "Lorraine"			434,000		
Contract:					
L'Archevêque & Rivest Ltée Repentigny	379,644	1977-78		373,045	373,045
Professional Fees:					
Robert Menard St Jérôme					
Design and supervision				20,296	30,548
Land Purchase:					
Ville de Rosemère				2,768	2,768(f)
St Bernard de Lacolle—Bus Terminal			265,000		
Contract:					
Lucien Duranleau Inc Iberville	342,832	1976-77		253,556	342,832(f)
Professional Fees:					
Berthiaume et Blanchet Montreal					
Design and supervision				7,942	21,224(f)
Ste-Madeleine-de-Rigaud—Purchase of the St Viateur Normal School and Adjacent Land and Feasibility Study			5,300,000		
Professional Fees:					
Arsenault Garneau Villeneuve et Associés Montreal					
Existing buildings expertise				7,482	7,482(f)
Legault et Trudeau Dorion					
Land survey				4,840	4,840(f)
Mc Pierre Venne Vaudreuil					
Legal services				3,806	3,806(f)
M Romeo Vezina Sherbrooke					
Appraisal				7,469	7,469(f)
Land Purchase:					
McLean Marler Tees in trust for Scholasticat—École Normale St Viateur et Les Clercs de St Viateur de Montreal				5,000,000	5,000,000(f)

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Concluded					
Shawinigan south—Taxation Data Centre.....			7,898,000		
Contracts:					
Britton Electric Co Ltd Laval	2,114,651	1977-78		940,066	940,066
Cape Insulation Ltd Trois-Rivières	145,246	1977-78		90,199	90,199
Central Quebec Steel Ltd Trois-Rivières	1,352,250	1976-77		1,344,027	1,344,027
Construction R Cloutier Shawinigan	509,575	1976-77		23,993	509,575(f)
Construction Cart Inc Laval	1,083,004	1977-78		1,013,851	1,013,851
Construction Paval Inc Ville d'Anjou	4,113,120	1977-78		1,795,467	1,795,467
Continental Asphalte Inc Shawinigan	369,500	1977-78		89,350	89,350
Entrepreneur Becker Inc Montreal	1,275,735	1977-78		497,486	497,486
Laurent Gagnon Inc Quebec	1,189,966	1977-78		729,105	729,105
Gicleurs Automatiques Beaudoin Inc Courville	198,920	1977-78		163,895	163,895
Monarch Preco Ltée Chomedey	158,452	1976-77		158,452	158,452(f)
Otis Elevator Co Ltd Hamilton Ont	292,255	1977-78		162,167	162,167
Seven Brothers Construction Inc Rivière des Prairies	385,035	1977-78		384,256	384,256
Ville de Shawinigan-Sud	166,556	1977-78		146,892	146,892
Professional Fees:					
Beaumier Bolduc Juneau Shawinigan	1,686,800	1976-77		810,761	1,095,320
Design consulting				7,418	7,418
J E Benoit & Associates Ltd Montreal				7,935	7,935
Insurance consultant				3,173	3,173
Canadian National Institute for the Blind Toronto Ont				317,070	317,070
Kitchen consultant					
Compagnie Yvonne Bedard Ltée Montreal					
Secretarial services					
Concordia Construction Inc Montreal	713,330	1977-78			
Construction management services					
Government of Canada—Supply and Services Ottawa Ont					
Printing services				3,311	3,311
Acquisition fees				2,545	2,545
Manpower Ltd Montreal				4,997	4,997
Personnel services					2,568
Montreal Blue Print Montreal					
Services				10,243	10,243
Norman Wade Co Ltd Montreal				61,073	61,073
Printing services				5,961	5,961
Gerard Parizeau Ltée Montreal				5,412	5,412
Insurances					2,861
Quantum Management Services Ltd Montreal					
Personnel services					
Ronalds Grew & Associates Ltd Montreal					
Personnel services					
Systems Dimension Ottawa Ont					
Data processing					
Thiry Bourgoïn/Hamlet Poddubiuk	117,250	1977-78		101,257	101,257
Entreprise conjointe d'économistes					
Sherbrooke—Postal Station "B"—Improvements				2,207	281,221(f)
Contract:	281,221	1975-76			
J M Jeanson Ltée Sherbrooke					
Professional Fees:					
Blais & Baillargeon Sherbrooke					27,253(f)
Design and supervision					
Quebec—Capital Region—					
Hull—Integrated Complex of Museum Exhibits—Feasibility study			600,000		
Hull—Polyvalente Complex—Renovations and improvements			1,105,000		
Contracts:					
Acto Builders Ltd	1,300,814	1976-77		322,685	1,300,814
Renovations technical sector				39,828	39,828(f)
Crawford Contractors Hull	192,143	1976-77		67,099	67,099
Roofing central sector blocks	197,440	1977-78			
Roofing technical sector				120,397	429,404
Langlois & Blair Architects Hull				598,190	598,190
Design and supervision				2,470	103,880(f)
Moffats Transport Co Ltd Aylmer East	598,190	1977-78			
Pavement drainage, lighting and rough grading					
W G McDonald Construction Ottawa Ont	103,880	1976-77			
General alterations blocks 100 to 1100					
Professional Fees:					
Boutillette Parizeau Buies Gingras & Ginter Inc Montreal	550,000	1974-75		79,716	440,564
Design and supervision	26,288,426	1974-75		1,304,232	4,768,598
**Hull—Polyvalente de Hull—Acquisition					

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Quebec—Capital Region—Concluded					
Hull—Underground Parking—Laurier Taché Maisonneuve			229,000		
Contracts					
Capform Inc Hull—Foundations					
Foundations	102,860	1976-77		11,242	102,860
Fuller Construction Ottawa Ont					
Understreet parking garage sector 5 and 6	3,154,773	1973-74		(6,819)	3,154,043
**Stainman Steel Ltd Rexdale Ont					
Supply of reinforcing steel	160,596	1974-75			160,596(f)
Professional Fees:					
David Boulva Dimakopoulos Montreal					
Design and supervision	200,000	1972-73			194,114
Demers Parker Ltd Ottawa Ont					
Resident supervision	105,118	1972-73		3,401	105,118
Special services	125,000	1972-73			120,146
**Architectural services					53,451(f)
Touraine—Public Service Commission—Training School Additions and renovations			2,142,000		
Contracts:					
C and A Woodworking Ltd Ottawa Ont					
Carpentry millwork	191,952	1976-77		115,153	175,051
Comstock International Ltd Ottawa Ont					
Mechanical	631,920	1976-77		312,709	628,630
Crawford Contractors					
Roofing sheet metal	175,383	1977-78		175,383	175,383(f)
Downey Painting Ltd					
Painting and vinyl wall covering	153,793	1977-78		153,793	153,793(f)
Fraba Construction (Ont) Ltd					
Landscaping	349,153	1977-78		336,193	336,193
Nick Giamberdino & Bros Ltd Ottawa Ont					
Drywall	305,938	1976-77		250,738	305,938(f)
W G McDonald Construction Hull					
Excavation and foundation	392,947	1976-77		39,715	392,947(f)
Ottawa Masonry Hull					
Masonry	403,886	1976-77		136,796	403,886(f)
Donald Servant Ltd Hull					
Electrical management	332,953	1976-77		200,354	332,953(f)
Monsieur C Thiberge Montreal					
Architectural services				5,291	7,889
Verval Ltée Hull					
Aluminum windows and entrances	119,237	1976-77		80,012	119,237(f)
M Zagerman & Co Ltd Ottawa Ont					
Structural metal decking	113,113	1976-77		13,915	113,113(f)
Professional Fees:					
Jean Issalys Architect Hull					
Design and supervision	330,800	1975-76		97,799	275,440
John J Lunz					
Inspection services for replacement of existing roof				3,300	3,300(f)
Ontario—Capital Region—					
Ottawa—Bogue Building—Renovations					
Contracts:					
Dibblee Construction Co Ltd Ottawa					
Landscaping	142,866	1976-77		2,704	142,866(f)
Nick Giamberdino & Bros Ltd Ottawa					
Drywall ceiling and partitions	349,591	1974-75		3,542	349,591(f)
**J R Seguin and Fils Ltd Ottawa					
Mechanical renovations	991,631	1974-75		2,773	991,631(f)
**Dieter Theile Ottawa					
Electrical renovations	343,561	1974-75			343,561(f)
Professional Fees:					
Alistair M Ross Ottawa					
Architectural services	300,000	1974-75		63,863	293,767
J L Richards and Assoc Ltd Ottawa					
Water and sewer services				4,010	30,577
Ottawa—Central Experimental Farm—Plant Products Bldg No 22					
Contract:					
R J Nicol Construction Ltd Ottawa	770,847	1976-77		51,990	770,847
Ottawa—Central Experimental Farm—Service Building No 143			700,000		
Contract:					
R J Nicol Construction Ltd Ottawa	755,693	1976-77		755,693	755,693
Professional Fees:					
Schoeler and Heaton Architects Ottawa					
Architectural				15,413	55,227

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Capital Region—Continued					
Ottawa—Central Heating Plant—Cliff Street—Additional chillers			55,000		
Professional Fees:					
**Cleman Large Patterson and Assoc Ltd.				12,371	25,190
Engineering services					
Ottawa—Central Heating Plants—Ottawa and Hull—Satellite building management control centres			635,000		
Ottawa—Central Heating Plants—Tunney's Pasture—Expansion of capacity			300,000		
Ottawa—Combined Incinerator and Conventional Fuel Plant for Core Area—Feasibility Study			585,000		
Ottawa—Confederation Heights Cafeteria—Solar energy demonstration			290,000		
Contract:					
Comstock International Ltd Ottawa					
Solar heating demonstration	101,980	1977-78		101,980	101,980(f)
Professional Fees:					
Clemann Large Patterson and Assoc Ltd Ottawa				24,139	24,139
Engineering					
Media Quebec International Inc Montreal Que				8,863	8,863
Graphic and translation			355,000		
Ottawa—Greenbelt—Site development					
Ottawa—Greenbelt—A D R I—Feed Mill					
Professional Fees:					
**F Dean Larson Engineering Ltd Calgary Alta				44,453	163,707
Design and supervision	187,700	1974-75	441,000		
Ottawa—Greenbelt—Poultry Barn No 210					
Contract:					
M J Lafortune Construction Ltd Ottawa	362,532	1977-78		354,703	354,703
Professional Fees:					
Miska Gale and Ling Ottawa				15,822	24,309
Design and supervision translation			2,500,000	4,000	4,000(f)
Ottawa—Master Plan—Steam and Chilled Water—Feasibility study			2,903,000		
Ottawa—Mulligan Bldg—National Museums—Purchase and fitup					
Contract:					
3M Construction Ltd Ottawa	520,059	1976-77		257,459	520,059(f)
Professional Fees:					
Saint Denis and Thibault Ottawa				120,822	120,822
Architectural services			1,840,000		
Ottawa—National Gallery—Feasibility study					
Professional Fees:					
**G Dixon Ottawa Ont				2,421	7,263
Consulting					
**Gordon Arnott Architects Regina Sask					30,690
Architect					
A R C O P Associates Jodoin Lamarre Pratte Montreal Que—					35,632
Consultant			524,000		
Ottawa—100 Sussex Drive—Air Intake System			500,000		
Ottawa—Parliament Hill—Centre Block Improvements—Feasibility study					
Contract:					
J P Morin (ouest) Ltd Ottawa	153,366	1977-78		153,094	153,094
Ottawa—Parliament Hill—Commons Chamber—Additional seating and mezzanine			277,000		
Ottawa—Parliament Hill—East Block—Interior stripping—Phase I					
Contract:					
J P Morin (ouest) Ltd Ottawa	152,557	1976-77	2,620,000	24,232	152,557
Ottawa—Parliament Hill—East Block—Renovations					
Contracts:					
Brume Construction and Management Ltd Ottawa	225,654	1977-78		198,436	198,436
Brume Construction and Management Ltd Ottawa	122,802	1977-78		75,345	75,345
Denis Brisbois Contractor Ltd Orleans	189,819	1977-78		110,294	110,294
Fish and Paré Ottawa	131,327	1977-78		131,327	131,327(f)
R E Ferguson Ltd Ottawa	121,739	1977-78		120,386	120,386
Ron Engineering and Construction (Eastern) Ltd Ottawa	392,059	1977-78		128,679	128,679
William S Burnside (Canada) Ltd Ottawa	129,333	1977-78		29,269	29,269
Professional Fees:					
Clemann Large Patterson and Assoc Ottawa				182,216	182,216
Engineering services					
John Leaning Ottawa				31,643	31,643
Architectural services					
Miska Gale and Ling Architects Ottawa				12,693	12,693
Architectural services				26,192	26,192
Robert J Clark and Assoc Ltd Orleans				17,579	17,579
Engineering services					

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Capital Region—Concluded					
Ottawa—Parliament Hill—East Block—Renovations—Concluded					
Professional Fees—Concluded					
S and H Planning Assoc Ltd Ottawa					
Architectural services					
Technican International Ottawa				10,561	10,561
Architectural services					
Architectural services				25,747	25,747
Architectural services				4,295	4,295
Architectural services				4,042	4,042
Ottawa—Parliament Hill—Planning study				9,920	9,920
Ottawa—Postal Terminal Garage and Transportation Facilities			200,000		
Contract:			898,000		
R J Nicol Construction (1975) Ltd Ottawa	790,591	1977-78		790,591	790,591
Professional Fees:					
**Ala-Kantti Liff Stefaniszyn Ottawa					
Architectural services				23,165	34,640
Ottawa—Research Centre for National Health and Welfare—Tunney's Pasture					
Contract:					
Foundation Co of Canada Ltd Ottawa	17,765,752	1973-74		601,033	17,765,752(f)
Professional Fees:					
Moffat Moffat and Kinoshita Toronto					
Design and supervision				50,775	1,074,179
**Martin Hirschberg Thornhill					
Art work					
Ottawa—R C M P Services Building—Feasibility study and preliminary design				14,856	38,000(f)
Professional Fees:			500,000		
**Murray and Murray Architects Ottawa					
Design and supervision alternate site study	560,000	1974-75		282,877	452,377
Ottawa—Tunney's Pasture—Data Centre					
Contract:					
**M J Lafortune Construction Ltd Ottawa	2,597,140	1971-72		3,990	2,597,140(f)
Ontario—					
Burlington—Postal Station "B"					
Contract:			423,000		
**Defo Construction Ltd Caledon	387,763	1976-77		370,153	370,153
Guelph—Letter Carrier Depot No 2			222,000		
Contract:					
Van-Del Contracting Ltd Kitchener	220,468	1976-77		213,118	220,468(f)
Professional Fees:					
Wm S Jarrett Guelph					
Architect					
Kincardine—Post Office					14,484(f)
Contract:			28,000		
**Defo Construction Ltd Caledon	162,981	1976-77		8,056	162,981(f)
Kitchener—Mail Processing Plant			2,700,000		
Contract:					
The Foundation Co of Canada Ltd Toronto	2,647,545	1977-78		735,599	735,599
McInnis Equipment Ltd Windsor	749,071	1977-78			
T E Taylor Construction Brantford	907,998	1976-77		886,268	907,998(f)
Professional Fees:					
Pedrette Associates Ltd Toronto					
Cost estimates with design development					6,380
Lakefield—Post Office			12,000		
Contract:					
Defo Construction Ltd Caledon	154,362	1976-77			154,362
London—Mail Processing Plant			250,000		
Contract:					
Mathews Conveyor Co Ltd Port Hope	425,599	1975-76		30,574	425,599(f)
Newmarket—Mail Processing Plant			580,000		
Contract:					
C M R Construction & Engineering Ltd Markham	676,155	1977-78		667,807	667,807
Professional Fees:					
Construction Control Ltd Thornhill					
Inspection and testing					
Niagara-On-The-Lake—Post Office			240,000	3,365	3,365
Contract:					
Hope Loch Construction Ltd Thorold	363,769	1977-78		317,795	317,795
Professional Fees:					
Anthony Kemp Toronto					
Architect				16,230	24,077
Land Purchase:					
Town of Niagara-On-The-Lake				27,762	27,762
Amends reporting in previous years Public Accounts					

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Continued					
Scarborough—Postal Station "D"			458,000		
Contract:					
Morocas General Contractors Ltd Toronto	499,230	1976-77		467,740	499,230
Professional Fees:					
Peto MacCallum Ltd Toronto				2,911	2,911
Inspection and testing services					
The Trow Engineering Group Ltd Toronto				2,514	2,514
Inspection and testing services			50,000		
Sudbury—Taxation Data Centre			2,300,000		
Thunder Bay—Mail Processing Plant					
Contract: Phase I					
Tom Jones Thunder Bay	445,337	1976-77		214,318	445,337(f)
Contract: Phase II					
Gateway Building & Supply Ltd Thunder Bay	3,371,285	1977-78		1,644,034	1,644,034
Contract: Phase III					
Mathews Conveyor Co Ltd Port Hope	795,371	1977-78		41,480	41,480
Professional Fees:					
**B Cook & Co Ltd Thunder Bay				17,647	20,516
Clerk of works					
Pedrette & Assoc Ltd Toronto					7,409
Budget and cost estimates					
Peto McCallum Toronto				24,791	27,853
Inspection and testing			7,000,000		
Toronto—Metropolitan Area Postal Plant					
Toronto—Gateway Postal Facility					
Contracts:					
Acco Canadian Material Handling Burlington	118,784	1976-77		118,784	118,784(f)
Aldershot Industrial Installations Ltd Burlington	298,250	1977-78		226,222	226,222
Computing Devices of Canada Ltd Ottawa	4,943,194	1973-74		500,000	4,006,493
Control Data Canada Ltd Ottawa	381,964	1977-78			
Control Data Canada Ltd Ottawa	248,897	1977-78		245,126	245,126
Diebold Co of Canada Ltd Don Mills	361,598	1973-74		2,469	361,598
G E C Elliot Mechanical Handling Division of English Electric A E I					
Canada Ltd Willowdale	2,115,961	1974-75		110,283	2,115,196
Goodram Bros Ltd Hamilton	3,696,602	1972-73		(4,002)	3,696,602
Mathews Conveyor Co Ltd Port Hope	2,141,756	1973-74			2,138,617
Mathews Conveyor Co Ltd Port Hope	650,550	1973-74			650,550(f)
Mathews Conveyor Co Ltd Port Hope	1,487,893	1973-74		2,135	1,487,893
McInnis Equipment Ltd Windsor	122,760	1976-77		3,659	119,293
McInnis Equipment Ltd Windsor	610,833	1973-74		4,060	610,833
Nedco Ltd Downsview	1,534,581	1972-73		6,500	1,534,581(f)
Novak Steel Construction Ltd Concord	2,289,558	1974-75		31,205	2,289,558
**Rapistan Systems Ltd Rexdale	179,243	1976-77		141,863	179,243
**Rapistan Systems Ltd Rexdale	1,393,262	1973-74		15,360	1,393,262
R C A Ltd Ste Anne de Bellevue Que.	2,701,846	1972-73		2,619	2,701,846(f)
Speaker Motion Systems Milwaukee Wisc USA	1,598,800	1972-73		4,972	1,598,800(f)
Speaker Motion Systems Milwaukee Wisc USA	1,679,567	1974-75		3,919	1,679,567(f)
Speaker Motion Systems Milwaukee Wisc USA	898,427	1973-74		2,878	898,427(f)
Speaker Motion Systems Milwaukee Wisc USA	492,556	1973-74		5,881	492,556(f)
Jervis B Webb of Canada Ltd Hamilton					
Professional Fees:					
**Woods Gordon and Co Toronto	25,415,756	1971-72		1,086,235	16,523,228
Project manager					
Toronto—South Central Postal Facility					
Contracts:					
Aldershot Industrial Installations Ltd Burlington	289,273	1977-78		83,221	83,221
Ambler Courtney Ltd Mississauga	223,326	1976-77		105,857	223,326(f)
**M Emsig & Son Ltd Toronto	458,918	1975-76		18,840	458,918(f)
Goodram Bros Ltd Hamilton	3,205,719	1972-73			3,205,719(f)
G E C Elliot Mechanical Handling Division of English Electric A E I					
Canada Ltd Willowdale	2,593,622	1974-75		135,737	2,592,200
Mathews Conveyor Co Ltd Port Hope	572,056	1973-74			572,056(f)
McInnis Equipment Ltd Windsor	1,489,822	1973-74		2,925	1,489,822
McInnis Equipment Ltd Windsor	113,477	1977-78		112,765	112,765
Rapistan Canada Ltd Rexdale	2,628,642	1974-75		34,630	2,628,642(f)
Rapistan Canada Ltd Rexdale	720,184	1973-74		9,242	720,184(f)
R C A Ltd Ste Anne de Bellevue Que.					
Professional Fees:					
Woods Gordon and Co Toronto					
Project manager	21,137,582	1973-74		299,183	7,632,152

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
Ontario—Concluded					
Toronto—Postal Station "R"			342,000		
Contract:					
Colt Contracting Co Ltd Scarborough	433,954	1976-77		337,893	433,954(f)
Professional Fees:					
Robbie Williams Partnership Toronto— Design and supervision				13,140	40,140(f)
Toronto—Harbour Commission—Harbour improvements			817,000		
Contracts:					
The Foundation Co of Canada Ltd Toronto	2,200,545	1976-77		1,562,513	2,128,614
Repac Construction and Materials Ltd Westhill	216,015	1977-78		216,015	216,015(f)
Professional Fees:					
**Canada Realities Ltd Toronto					
Evaluation services				20,700	23,500
Total Employment Services Toronto					
Construction inspection				2,410	2,410
Windsor—Mail Processing Plant					
Contract:					
McInnis Equipment Ltd Windsor	1,313,250	1975-76		5,744	1,313,250(f)
Professional Fees:					
W C Crosbie Windsor				71,081	277,191(f)
Architect					
Manitoba—					
Churchill—Fort Churchill Demolition					
Contracts:					
Genik & Rogers Ltd Dauphin	172,289	1976-77		61,790	154,400
J Tycholes Ltd Gilbert Plains	523,000	1976-77		45,000	523,000(f)
Churchill—Marine Terminal Upgrading			164,000		
Winnipeg—Post Office Terminal			1,140,000		
Contract:					
Peter Leitch Construction Winnipeg	994,957	1977-78		880,906	880,906
Winnipeg—Taxation Data Centre			4,963,000		
Contract:					
Foundation Co of Canada Winnipeg	2,694,133	1977-78		543,915	543,915
Winnipeg—Revenue Building Improvements			160,000		
Contract:					
A Rebiffe Construction Winnipeg				85,855	85,855(f)
Alberta—					
Edmonton—Public Archives Building					
Contract:					
Trojan Development Ltd Calgary	1,323,755	1976-77		826,926	1,323,755
Airdrie—Post Office			320,000		
Contract:					
Semon & Lucas Commercial Ltd Calgary	188,983	1977-78		146,005	146,005
Land Purchase:					
Town of Airdrie				80,000	80,000
British Columbia—					
Ashcroft—Post Office			100,000		
Contract:					
Ballarín Bros Construction Ltd Vancouver	298,976	1977-78		82,507	82,507
Professional Fees:					
**Dalla Lana Griffin Vancouver					
Architects			14,481	19,386	
Campbell River—Bulk Mail Distribution Centre			1,170,000		
Contract:					
A D Storrie Construction Ltd Campbell River	1,036,181	1977-78		967,616	967,616
Professional Fees:					
Paine Ching & Associates Vancouver					
Architects				42,588	89,013
Coquitlam—Letter Carrier Depot No 1			220,000		
Contract:					
Peter Hofer Construction Ltd Burnaby	320,010	1977-78		177,394	177,394
Professional Fees:					
**A Hanson New Westminster					
Architect				10,496	14,958
Kamloops—Mail Processing Plant			1,055,000		
Contract:					
**Fred Westen Construction Ltd Kelowna	1,364,097	1976-77		1,015,250	1,351,850
Professional Fees:					
**Allan Huggins Kamloops					
Architectural				24,045	102,970

Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Continued					
British Columbia—Concluded					
Nanaimo—Mail Processing Plant			1,069,000		
Contract:					
**Bastion Construction Ltd Nanaimo	1,628,477	1976-77		1,051,998	1,628,477(f)
Professional Fees:					
**Bailey & Weismiller Nanaimo					
Architectural	107,000	1975-76	9,992,000	14,105	83,090
Surrey—Data Taxation Centre					
Contract:					
Delta Aggregates Ltd Delta	199,105	1976-77		2,000	199,105(f)
Professional Fees:					
Calberg Jackson Partners New Westminster	1,007,000	1977-78		464,973	954,443
Architectural					
Surrey—Letter Carrier Depot (Newton)—Construction					
Contract:					
Manson Bros Ltd Burnaby	287,906	1976-77		4,671	287,906(f)
Professional Fees:					
G D Wyle New Westminster					19,663
Architectural					
Vancouver—General Post Office—Elevator/Escalator System					
Contract:					
**Dover Corporation Vancouver	195,278	1976-77		37,470	195,278(f)
Otis Elevator Vancouver	391,650	1975-76		111,120	391,650(f)
**Allan & Viner Construction Ltd Vancouver			438,000	58,091	69,856(f)
Vancouver—Post Office—Modernize freight elevators					
Contract:					
Montgomery Elevator Co Ltd Vancouver	474,416	1976-77		248,901	248,901
Victoria—Mail Processing Plant			1,000,000		
Contracts:					
Acco Co Burlington Ont	915,686	1975-76		9,115	915,685
Farmer Construction Victoria	5,441,290	1975-76		13,086	5,441,290(f)
Great West Steel Industries New Westminster	360,684	1975-76		4,110	360,684(f)
State Electric Co Downsview Ont	602,319	1975-76		22,819	602,319(f)
Ricketts—Sewell Electric Victoria				5,700	5,700(f)
Professional Fees:					
McKinney Laboratories Surrey				3,000	3,000
Engineering					
Wade Stockhill Victoria	495,850	1974-75		23,679	487,358
Architectural					
Northwest Territories—					
Fort Simpson—Northern Housing 1977-78			845,000		
Inuvik—Apartments					
Contract:					
Poole Construction Ltd Yellowknife	850,130	1976-77		4,420	848,044
Inuvik—Housing 1974-75					
Contract:					
**Cavan Construction Ltd Edmonton Alta	2,935,295	1974-75	60,000		2,935,295(f)
Inuvik—Northern Housing 1976-77					
Norman Wells—Apartments					
Contract:					
Poole Construction Ltd Edmonton Alta	877,919	1976-77		48,168	875,836
Norman Wells—Housing					
Contract:					
Cavan Construction Ltd Edmonton Alta	1,750,874	1976-77		407,550	1,750,874
Professional Fees:					
M M Dillon Ltd Yellowknife			1,050,000		2,570(f)
Norman Wells—Northern Housing 1976-77					
Norman Wells—Utilidor Renewal					
Contract:					
Government of Northwest Territories Yellowknife	905,000	1976-77		88,000	905,000
Yellowknife—Apartments					
Contract:					
Cavan Construction Ltd Edmonton Alta	1,352,420	1976-77		354,462	1,163,793
Professional Fees:					
R M Hardy & Associates Edmonton Alta				8,365	8,365
Alan Loudon & Associates Sherwood Park Alta				5,436	5,436(f)
Yellowknife—Housing 1976-77					
Contract:					
Poole Construction Ltd Yellowknife	1,581,731	1976-77	647,000	56,217	1,581,731(f)
Yellowknife—Northern Housing 1976-77—Phase I					

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Listed Projects—Concluded					
Northwest Territories—Concluded					
Yellowknife—Northern Housing 1977-78			7,400,000		
Contracts:					
Altan Construction Ltd Edmonton Alta	159,102	1977-78		109,690	109,690
Altan Construction Ltd Edmonton Alta	2,438,338	1977-78		637,425	637,425
Poole Construction Ltd Yellowknife	993,329	1977-78		993,329	993,329
Professional Fees:					
I B I Group Edmonton—					
Design and supervision				8,551	8,551
Design and supervision	283,200	1977-78		147,442	157,324
J Anderson Thomson Engineering & Surveying Yellowknife				2,727	2,727
England—					
London Canada Based Staff Housing			1,700,000		
Contract:					
Taylor R D Ltd 3 Woodhouse Eaves	103,200	1977-78		103,200	103,200
Unlisted Projects					
Newfoundland—					
Carter's Cove—New Post Office					
Professional Fees:					
Warren Associates St John's					
Architectural					6,571(f)
**Paradise—New Post Office					
Contract:					
Medina Construction Ltd St John's	175,132	1976-77		68,902	175,132(f)
Portugal Cove—New Post Office					
Professional Fees:					
Barlow & Associates St John's					
Architectural				2,602	2,602
Sunnyside—New Post Office					
Contract:					
Saunders Howell & Company Ltd Carbonear	101,179	1976-77		2,592	101,179(f)
Professional Fees:					
Eastern Technical Services Ltd St John's					
Engineering					3,176(f)
Frank Noseworthy St John's					
Architectural					6,180(f)
Nova Scotia—					
Aylesford—New Post Office					
Land Purchase:					
Gorden A Tidman In Trust & Frederic Chisholm Jr				19,750	19,750(f)
Clementsport—New Post Office					
Professional Fees:					
L Paul Hebert & Assoc Ltd Halifax					
Architectural				3,122	3,122
Lower Sackville—New Post Office					
Professional Fees:					
Dewolf Real Estate Halifax—Appraisal					
Appraisal				2,360	2,360(f)
Land Purchase:					
N S Savings & Loan Co Halifax				124,108	124,108(f)
Mount Uniacke—New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax					
Architectural					6,054(f)
Porter's Lake—New Post Office					
Land Purchase:					
Daniel Kiezer & E Kiezer Porter's Lake				6,000	6,000(f)
Tangier—New Post Office					
Professional Fees:					
D D Campbell Architects Services Dartmouth					
Engineering					5,136(f)
Tantallon—New Post Office					
Contract:					
Blunden Const Ltd Halifax	103,147	1977-78		81,565	81,565
Professional Fees:					
Gregory A Lambros Architects Ltd Halifax					
Architectural				4,939	10,956
Windsor Junction—New Post Office					
Professional Fees:					
D R Forsyth Architects Ltd Halifax					
Architectural					5,781(f)

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Unlisted Projects—Continued					
<i>New Brunswick—</i>					
Cape Pele—New Post Office					
Contract:					
Norcon Construction Ltd Moncton	120,809	1976-77		105,168	120,809(f)
Saint John—Postal Station "B"					
Contract					
W E Kelly Ltd Saint John	181,379	1977-78		181,379	181,379(f)
<i>Quebec—</i>					
Blackpool—Customs Building Ventilation of Shelters					
Contract:					
Jean Paul Trahan Ltée St Jean	175,669	1976-77		20,340	175,669(f)
Professional Fees:					
Lalonde Girouard Letendre & Associates Montreal					25,587(f)
Design and supervision					
Coteau du Lac—Post Office—Minor improvements					
Professional Fees:					
Fiset Miller et Vinois Montreal				3,052	3,052
Design and supervision					
Deschambault—New Post Office					
Contract:					
Les Entreprises Justin Desy Ltée Quebec	164,527	1976-77		149,702	164,527(f)
Disraeli—Post Office—Minor improvements					
Professional Fees:					
Caouette et Vachon Thetford Mines				2,015	2,015(f)
Design and supervision					
Grande Rivière—Post Office Building					
Contract:					
Chabot Construction Ltée Lévis	194,636	1977-78		178,030	178,030
Lachine—Postal Station—Modernisation of lighting and air conditioning					
Professional Fees:					
Paul M Grégoire & Associés Montreal				7,009	7,009
Design and supervision					
Laval—"Le Corbusier" Postal Station—Minor improvements					
Professional Fees:					
Beauchamps Boisvert Pelletier Montreal				12,517	12,517
Design and supervision					
Lennoxville—Post Office—Interior fit-ups					
Professional Fees:					
Michel Blais Sherbrooke				6,417	6,417
Design and supervision					
Mirabel-St-Scholastique Post Office—General improvements					
Professional Fees:					
Fafard Pariseau Oka				4,098	4,098
Design and supervision					
Montreal—"NDG" Postal Station—Improvements to roof					
Professional Fees:					
Paul Dumas Montreal				2,776	2,776(f)
Design and supervision					
Montreal—Postal Depot—740 Belair—Demolition and repairs					
Professional Fees:					
Jacques Hebert Repentigny				3,100	3,100
Design and supervision					
Montreal—Postal Depot—740 Belair—Modifications to windows 4th and 5th floors					
Professional Fees:					
Jacques Hebert Repentigny				3,800	3,800(f)
Design and supervision					
Montreal—Postal Station "S"—Modernization of public spaces					
Professional Fees:					
Frappier Parent Tetreault Languedoc Montreal					9,650(f)
Design and supervision					
Montreal—"Snowdon" Postal Station—Modification to public spaces					
Professional Fees:					
Hebert & Lalonde Montreal				2,000	8,000(f)
Design and supervision					
Quebec—Customs Building—Restoration and renovation					
Professional Fees:					
Jacques Deblois Quebec—Architectes				31,995	31,995
Design and supervision					
Rock Island—Port of Entry—Minor Improvements to roof					
Professional Fees:					
Demers Delorme et Morin Sherbrooke				5,927	5,927
Design and supervision					

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
<i>Single Purpose Buildings—Continued</i>					
Unlisted Projects—Continued					
<i>Quebec—Concluded</i>					
St Ambroise de Kildare—New Post Office					
Professional Fees:					
Warnock Hersey Ltée LaSalle—Soundings				2,200	2,200(f)
Land Purchases:					
Claude Geoffroy				14,500	14,500(f)
*St Augustin—Installation of Post Office Trailers					
*Lourdes de Blanc Sablon—Installation of Post Office Trailers					
*Natashquan—Installation of Post Office Trailers					
Contract:					
Chabot Construction Ltée Lévis	181,040	1976-77		123,619	181,040(f)
St Félix de Valois—New Post Office					
Contract:					
Gerard Laporte Inc Notre-Dame-des-Prairies	154,909	1977-78		140,122	140,122
Professional Fees:					
Mon-Ter-Val Inc Montreal					
Geotechnical study				3,347	3,347
**Land Purchase:					
Fernand Emery					22,078(f)
St Féréol les Neiges—New Post Office					
Land Purchase:					
Jeanne Giguere Dupont				8,500	8,500
St Germain de Grantham—Post Office—General improvements					
Professional Fees:					
Boudrias Boudreau St Jean Longueuil					
Design and supervision				4,400	4,400
St Gregoire de Nicolet—Post Office—General improvements					
Professional Fees:					
Boudrias Boudreau St Jean Longueuil					
Design and supervision				4,068	4,068
St Ours—Post Office—General improvements					
Professional Fees:					
Claude Boucher Laval					
Design and supervision				6,017	6,017
St Pie—Post Office—General improvements					
Professional Fees:					
André Bessette Longueuil					
Design and supervision				2,755	2,755
St Polycarpe—Post Office—General improvements					
Professional Fees:					
Fiset Miller Vinois Montreal					
Design and supervision				2,821	2,821
St Redempteur—New Post Office					
Contract:					
Prévost et Frères Inc Quebec	102,136	1977-78		75,029	75,029
St-Thomas de Joliette—New Post Office					
Contract:					
P & R Lamont Construction Inc—Ste-Marguerite Station	107,200	1977-78		79,613	79,613
**Land Purchase:					
Anne Marie Champagne					13,179(f)
Ste Anne de Bellevue—Post Office—General improvements					
Professional Fees:					
Marcoux Durand Laval ouest					
Design and supervision				2,897	2,897
Sawyerville—Post Office—General improvements					
Professional Fees:					
Caouette Vachon Thetford Mines					
Design and supervision				2,240	2,240(f)
Taschereau—New Post Office					
Contract:					
*Gildac Inc Val d'Or					150,548
Verdun—Postal Station—Modifications to public spaces					
Professional Fees:					
Hebert & Lalonde Montreal					
Design and supervision				2,125	8,500(f)
<i>Quebec—Capital Region—</i>					
Chelsea—New Post Office					
Contract:					
W G McDonald Construction Co Hull	205,676	1977-78		205,676	205,676(f)

*Three(3) locations within same contract

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Unlisted Projects—Continued					
Ontario—Capital Region—					
Barry's Bay—New Post Office					
Contract:					
Roger Prévost Construction Ltée Rockland	132,860	1977-78		117,081	117,081
Ottawa—Agriculture—ARI—Building No 1-A					
Professional Fees:					
Giffels Associates Rexdale				145,125	367,525
Design and supervision	948,025	1974-75		25,000	25,000(f)
Update program requirements				8,625	8,625
Conversion of design from Imperial to S I Units				6,200	6,200(f)
Updating energy analysis				11,297	11,297
Energy analysis					
Ottawa—Central Experimental Farm—New Boiler Bldg No 57					
Contract:					
Napko Contractors Inc Ottawa	146,936	1976-77		50,086	146,936
Ottawa—Cliff Street—Heating plant chilled water pump installation					
Contract:					
Comstock International Ltd Ottawa	131,260	1977-78		131,260	131,260
Ottawa—Energy Mines and Resources Technical Field—Support Services					
Branch—Walkley Road Services Complex					
Professional Fees:					
Murray and Murray and Partners Ottawa				10,000	54,875
Engineering services				131,799	181,799
Engineering services					
Oliver Mangione McCalla and Assoc Ottawa				7,162	7,162
Engineering services					
Ottawa—Federal Court of Canada—New construction					
Professional Fees:					
**Zeidler Partnership Toronto				51,103	275,380(f)
Architectural services					
Ottawa—Food and Drug Lab—Tunney's Pasture					
Professional Fees:					
J L Richards and Assoc Ottawa				7,500	7,500
Consulting services					
Lalonde Girouard Letendre and Assoc Montreal Que				33,854	33,854(f)
Consulting services					
Ottawa—Forest Products Laboratory—Boiler installation					
Contract:					
Calor Mechanical Ltd Ottawa	210,340	1977-78		210,340	210,340
Professional Fees:					
Clapperton Engineering Ltd Ottawa				8,944	8,944
Engineering Services					
Ottawa—Parliament Bldg—Centre Block					
Contract:					
J P Morin Ltée Ottawa				153,094	153,094
Stairway extension	153,366	1977-78			
Professional Fees:					
**Lithwick Johnstone and Moy Ottawa				36,824	45,448
Architectural services					
Ottawa—Virus Lab—Tunney's Pasture—Replacement of fire incinerators					
Contract:					
Watts & Henderson Ottawa	149,931	1977-78		21,467	21,467
Professional Fees:					
Daaljo Enterprises Ottawa				7,243	7,243
Engineering services					
Stitsville—Post Office					
Contract:					
Normand and Fleming Ltd Ottawa	159,127	1976-77		61,647	159,127(f)
Ontario—					
Azilda—Construction of Post Office					
Contract:					
Nu-Style Construction Company Sudbury	183,500	1977-78			
Land Purchases:					
Rheal and Lilliane Paquette				19,000	19,000
Bramalea—Letter Carrier Depot No 1					
Land Purchase:					
Bramalea Ltd				101,000	101,000
Callander—Post Office					
Contract:					
Defco Construction Ltd Caledon	146,911	1977-78		33,214	33,214

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Unlisted Projects—Continued					
Ontario—Concluded					
Clifford—Post Office					
Contract:					
Defco Construction Ltd Caledon	140,970	1977-78		38,100	38,100
Land Purchases:					
J A Reichenbach				9,731	9,731
Dundas—Post Office Alterations & Improvements					
Professional Fees:					
Callum MacIver Burlington					
Architectural services				9,000	9,000
Echo Bay—Post Office					
Contract:					
Camarda Construction Ltd Toronto	106,406	1977-78		106,406	106,406(f)
Land Purchase:					
** Marie and Isabel Stephen					16,923(f)
Forest—Post Office					
Contract:					
Bratt Construction Co London	191,187	1977-78		4,700	4,700
Land Purchase:					
Estate Bruce Siddal & F Jordan Edward				67,000	67,000
Foxboro—Construction of Post Office					
Professional Fees:					
Paul M Wiegand Belleville					
Architectural				2,228	2,228
Land Purchase:					
Ivan G Rollins and Vera A Rollins				12,200	12,200
Kingston—Renovations to Old Post Office					
Professional Fees:					
Lily Inglis Kingston—					
Design and supervision				15,136	15,136
Lively—Post Office—Addition					
Contract:					
J N Construction Sudbury	115,974	1977-78		115,974	115,974(f)
Massey—Post Office					
Contract:					
Alstead Construction Ltd Stayner	131,270	1976-77			131,271(f)
North Bay—Mail Processing Plant					
Land Purchase:					
The Corporation of the City of North Bay				104,784	104,784
Port Stanley—Post Office					
Contract:					
Favaro Contracting Ltd London	142,771	1977-78		132,071	132,071
Scarborough—Postal Station "A"—Renovations					
Contract:					
Frank Pellegrino General Construction Ltd Willowdale	150,405	1977-78		139,006	139,006
Professional Fees:					
Hadley Freeman Mutrie Architects Toronto					
Design and supervision				12,112	12,112
Stapleton Associates Toronto					
Appraisal services				2,800	2,800
Thessalon—Post Office—Addition					
Professional Fees:					
Guzula Smedley & Barban					
Design and supervision				3,377	3,377
Land Purchase:					
Mrs. Lydia Wyman & C T Murphy				19,500	20,500
Virgil—Post Office					
Professional Fees:					
Gerencsek & Russell Welland					
Architects				4,175	4,175
Land Purchase:					
Edward P Coy				12,873	12,873
Saskatchewan—					
Carnduff—Post Office					
Land Purchase:					
Town of Carnduff				6,495	6,495(f)
* Consul—Post Office					
* Dalmeny—Post Office					
Land Purchase:					
Village of Dalmeny				9,995	9,995(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Continued					
Single Purpose Buildings—Continued					
Unlisted Projects—Continued					
Saskatchewan—Concluded					
Two (2) locations within same Land Purchase					
*Ile à La Crosse—Post Office					
*La Loche—Post Office					
*Marsden—Post Office					
Contract:					
Add Space Industries Ltd Airdrie	234,464	1977-78			
*Three (3) locations within same contract.					
Marsden—Post Office					
Professional Fees:					
Peter Hemingway Edmonton					5,000(f)
Design drawings and specifications					
Prince Albert—Mail Processing Plant					
Land Purchase:				9,400	9,400(f)
City of Prince Albert					
*Qu'Appelle—Post Office					
*Warman—Post Office					
Land Purchase:				12,999	12,999(f)
Town of Warman					
Regina—Letter Carrier Depot					
Contract:					
Cana Construction Co Ltd Regina	321,709	1977-78			
Professional Fees:					
Building Design 2 Ltd Regina				14,442	14,442
Design and supervision					
*Two (2) locations within same Land Purchase					
Wilcox—Post Office					
Contract:				285,008	285,008
Add Space Industries Ltd Airdrie	313,843	1977-78			
Professional Fees:					
Turhan Okeren Architect Ltd Saskatoon				5,607	5,607
Drawings and site plans					
Alberta—					
Calgary—Mail Processing Plant					
Contract:				3,181	339,521
R C A Limited Ste Anne de Bellevue Que	495,215	1974-75			
Devon—Post Office					
Contract:				90,582	176,826
Senco Construction Ltd Edmonton	176,826	1976-77			
Professional Fees:					
William Hnidan Architect Ltd Edmonton				3,574	10,137
Design and supervision					
Edmonton—Post Office Additional Dock Facilities					
Professional Fees:					
D W Brooker Engineering Ltd Edmonton				17,143	27,143
Studies of alternative methods					
Land Purchases:				623,063	623,063(f)
City of Edmonton				143,550	143,550(f)
Reynolds & Arcios Edmonton					240,900(f)
**Canadian National Railways					
Edmonton—Oliver Bldg—Renovations 2nd floor					
Contract:				81,277	81,277
Earl Tolida Construction Ltd Sherwood Park	119,163	1977-78			
Professional Fees:					
Wooenden Group Architects Ltd Edmonton				8,376	8,376
Drawings and specs					
Fox Creek—Post Office Additions & Renovations					
Contract:				40,310	40,310
D G Basarab Co Ltd High Prairie	158,635	1977-78			
Professional Fees:					
Bovey & Bovey Edmonton				8,640	8,640
Architectural design					
Fort Chipewyan—Post Office					
Contract:				81,846	81,846
V I P Modular Construction (Calgary) Ltd Calgary	110,322	1977-78			
Grande Centre—Post Office—Additions & alterations					
Professional Fees:					
J Graham Edmonton				6,248	6,248
Design and supervision					

*Awarded through Public Works

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
ACCOMMODATION PROGRAM—Concluded					
Single Purpose Buildings—Concluded					
Unlisted Projects—Concluded					
<i>Alberta—Concluded</i>					
Morrinville—Post Office—Extension					
Contract:					
Apacon Contracting Ltd Edmonton	208,967	1977-78		208,967	208,967
Professional Fees:					
Keith Saunders Edmonton					
Design				13,568	13,568
Valleyview—Post Office Addition					
Contract:					
Basareb Construction Ltd High Prairie	193,550	1977-78		40,740	40,740
Professional Fees:					
Bovey and Bovey Architects Edmonton					
Design				10,969	10,969
<i>British Columbia—</i>					
Barrier—Standard Post Office 3A					
Contract:					
W Schmidt Construction Ltd Kamloops	107,392	1977-78		105,460	105,460
Clearwater—Post Office Alterations					
Contract:					
W Schmidt Construction Ltd Kamloops	159,553	1977-78		80,705	80,705
Fort Langley—Standard Post Office 3A					
Contract:					
Dick Heinen Construction Ltd Surrey	125,352	1977-78		20,765	20,765
Keremeos—Post Office Renovations					
Contract:					
Norman Fretz Construction Ltd Penticton	118,903	1977-78		112,128	112,128
Nakusp—Post Office Additions and Alterations					
Contract:					
Makie and Hooper Construction Co Ltd Lavington	128,438	1977-78		117,960	117,960
<i>Northwest Territories—</i>					
Norman Wells—Post Office					
Land Purchase:					
Government of Northwest Territories				41,500	41,500(f)
Pine Point—2-3 bedroom & 2-4 bedroom houses					
Professional Fees:					
Fairbanks Neunas Architects Ellerslie Alta					
Design				4,373	4,373
Land Purchase:					
Town of Pine Point				32,043	32,043
Various Locations—Site Surveys					
Professional Fees:					
M M Dillion Ltd Yellowknife					
Surveys				9,400	9,400
Yellowknife—Crown Housing—Upgrading insulation					
Professional Fees:					
G H Garden Building Science Calgary					
Consulting services				2,416	2,416(f)
Yellowknife—Housing 1977-78					
Professional Fees:					
I B I Group Edmonton Alta					
Design and supervision	283,200	1977-78			
Yellowknife NWT—Purchase Lots & House					
Land Purchases:					
Bank of Montreal Yellowknife				41,500	41,500(f)
Vicki MacFarlan Yellowknife				42,495	42,495(f)
Yellowknife—22 Row Housing					
Land Purchases:					
City of Yellowknife Yellowknife				124,595	124,595(f)
City of Yellowknife Yellowknife				8,000	8,000(f)
Yellowknife—28 Unit Row Housing					
Professional Fees:					
I B I Group Edmonton					
Design and supervision				9,959	9,959(f)
J Anderson Thomson Ltd Yellowknife					
Engineering and surveying				2,642	2,642(f)

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
MARINE PROGRAM					
Industry Support					
Listed Projects					
<i>Newfoundland—</i>					
Cartwright—Wharf Extension			50,000		
Professional Fees:					
**Hydrospace Engineering (Nfld) Ltd St John's Engineering			8,000	13,846	22,861
Long Pond—Harbour Improvements					487,291(f)
Contracts:					
Metro Engineering & Construction Ltd St John's	487,291	1975-76			
Main Brook—Wharf					423,062(f)
Contract:					
Hynes Construction Co Ltd Dunville	423,062	1975-76	100,000		
Makkovik—Wharf Reconstruction				64,800	64,800
Contract:					
Avalon Engineering & Construction Ltd St John's	316,206	1977-78			
Professional Fees:					
Campbell Engineering Ltd Stephenville Engineering			250,000	14,798	14,798
Ramea—Wharf					393,753(f)
Contract:					
**Pelley Enterprises Ltd Springdale	393,753	1976-77	110,000	181,827	
Rigolet—Wharf				108,265	108,265
Contract:					
Pelley Enterprises Ltd Springdale	209,300	1977-78			
<i>Prince Edward Island—</i>					
Summerside—Wharf Reconstruction			340,000		
Contract:					
Morrison & MacRae Limited Summerside	320,264	1977-78		314,688	314,688
<i>Nova Scotia—</i>					
Yarmouth—Dredging			325,000		
Contract:					
**Verreault Navigation Inc Matane Que.	575,368	1976-77		365,348	575,368(f)
<i>New Brunswick—</i>					
Newcastle—Wharf Improvements				8,500	415,508(f)
Contract:					
**Grant Mills Ltd Fredericton	415,508	1976-77			
<i>Quebec—</i>					
Cap-A-l'Aigle—Wharf Reconstruction			400,000		
Contract:					
Simon Thivierge & Fils Charlevoix	311,796	1977-78		311,796	311,796(f)
Professional Fees:					
Beaulieu Poulin Robitaille & Associés Quebec Supervision			575,000	24,309	24,309(f)
Cap-aux-Meules—Shed and Office				485,897	485,897
Contract:					
Alftar Construction Inc Montréal	512,380	1977-78			
Professional Fees:					
Atec Inc Quebec				2,100	2,100(f)
Design					
Vandry Jobin & Associés Quebec Supervision			350,000	30,292	30,292
Champlain—Remedial Works				280,277	280,277(f)
Contract:					
A Plamondon & Fils Inc Grand'Mère	280,277	1977-78	490,000		
Contrecoeur—Remedial Works				163,850	163,850
Contracts:				155,283	155,283
Sintra Inc Sorel	171,500	1977-78			
M D Biron Construction Inc Lanoraie	155,283	1977-78			
Professional Fees:					
Barrette & Associés Inc Montréal				52,453	52,453
Supervision			550,000		
Gros Cacouna—Harbour Improvements					
Contract:					
Sceptre Dredging Ltd Longueuil	2,559,797	1977-78			
Professional Fees:					
Copac Inc Quebec— Hydrographical soundings				21,919	21,919(f)
Design and supervision			720,000	154,864	154,864
Havre Saint-Pierre—Wharf Reconstruction				532,346	532,346
Contract:					
Covex Inc Quebec	532,346	1977-78			
Professional Fees:					
Dupont Roy Bergeron Gariépy Leroux & Associés Sept-Îles Supervision				30,761	30,761

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
MARINE PROGRAM—Continued					
Industry Support—Continued					
Listed Projects—Continued					
<i>Quebec—Concluded</i>					
Lanoraie—Remedial Works			250,000		
Contracts:					
Turnbull Construction Inc Lavaltrie	156,036	1976-77		156,036	156,036(f)
Turnbull Construction Inc Lavaltrie	155,616	1977-78		155,616	155,616(f)
La Tabatière-Wharf Reconstruction			400,000		
Contract:					
Lang Construction Ltée Sept-Îles	355,925	1977-78		281,443	281,443
Professional Fees:					
Dupont Roy Bergeron Garipey Leroux & Associés Montréal					
Supervision				24,392	24,392
Lauzon—Champlain Dry Docks—Heavy Duty Crane			100,000		
Matane—Harbour Improvements			11,000		
Contract:					
*Simard Denis Inc Ville de Laval	266,017	1976-77		11,170	266,017(f)
Miguasha—Wharf Improvements			336,000		
Contract:					
Real Caissy Inc Bonaventure	376,502	1977-78		295,610	295,610
Professional Fees:					
Gaston Drouin & Associés Inc Quebec					
Supervision				26,568	26,568
Quebec—Acquisition of a Dump Scow			100,000		
Contract:					
McNamara Corporation of Newfoundland Ltd Whitby Ont	447,395	1976-77		89,004	447,395(f)
Professional Fees:					
Government of Canada—Supply and Services Ottawa Ont					
Supervision				6,329	11,891(f)
Saint-Bernard-de-l'Île-aux-Coudres—Wharf Reconstruction			1,000,000		
Contract:					
Lang Construction Ltée Sept-Îles	2,678,500	1977-78			
Professional Fees:					
Techbar Inc Montreal—borings				20,335	20,335(f)
Tremblay Rinfret Tremblay Lanthier & Associés Chicoutimi					
Supervision				39,791	39,791
Tracy—Protection Works			200,000		
Contract:					
Sintra Inc Sorel	118,248	1977-78		104,220	104,220
Professional Fees:					
Barrette & Associés Inc Montreal					
Supervision				12,323	12,323
Verchères—Protection Works			140,000		
Contracts:					
Léopold Pigeon Construction Inc Verchères				39,217	39,217(f)
Léopold Pigeon Construction Inc Verchères	102,635	1977-78		102,635	102,635
Professional Fees:					
Archer Seadan & Associés Inc Montréal					
Design and supervision				27,667	27,667
<i>Ontario—</i>					
Hamilton—Main Channel—Maintenance dredging			500,000		
Contract:					
Canadian Dredge and Dock Co Ltd Toronto	146,607	1977-78		98,690	98,690
St Clair River—Containment Facilities Adjoining Seaway Island			3,600,000		
Contract:					
Rideau Valley Constructors Ltd Stratford	2,331,500	1977-78		801,519	801,519
Professional Fees:					
Todgham and Case Ltd Chatham					
Engineering				9,301	9,301
Thunder Bay—Dredge Disposal Facility			1,200,000		
Stage 1					
Contract:					
George Armstrong Co Ltd Fort Francis	466,968	1977-78		402,865	402,865
Stage 2					
Contract:					
Pitts Engineering Construction Eastern Ltd Toronto	3,319,459	1977-78		574,000	574,000
Professional Fees:					
Dominion Soil Investigation Scarborough					
Engineering				5,684	5,684
V B Cook Ltd Thunder Bay					
Engineering				195,772	195,772

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
MARINE PROGRAM—Continued					
Industry Support—Continued					
Listed Projects—Concluded					
British Columbia—					
Esquimalt—Graving Dock Modernization			3,000,000		
Contract:					
Vancouver Shipyards Vancouver	2,599,477	1977-78		1,976,684	1,976,684
Dura Construction Vancouver	131,965	1977-78		131,965	131,965(f)
Professional Fees:					
*Case Existological Laboratories Ltd Victoria	210,000	1976-77		80,463	179,398
Engineering					
Choukalos Woodburn Vancouver				28,490	28,490
Engineering					
Willis Cunliff Tait Victoria	125,000	1977-78		47,464	47,464
Engineering			890,000		
Fraser River—North Arm—Log Transit Dredging				930,105	930,105(f)
Contract:					
Ministry of Transport			1,260,000		
Fraser River—Steveston jetty repairs					
Contract:					
Fraser River Piledriving Co Ltd New Westminster	1,459,385	1977-78		940,669	940,669
Fraser River—Shipping Channel Improvement Study			175,000		
*Fraser River & Pacific Coast—New Survey Equipment			145,000		
Profiling System					
Contract:					
Canoe Cove Manufacturing Sidney	155,280	1975-76		7,764	155,280(f)
Professional Fees:					
Ross Laboratories Inc Seattle Wash USA				2,625	152,822(f)
Engineering					
Peter Hatfield Vancouver					9,000(f)
Engineering					
Unlisted Projects					
Newfoundland—					
Fox Harbour—Wharf Construction					
Contract:					
Grant Engineering Ltd St John's	149,340	1977-78		27,800	27,800
McCallum—Wharf Reconstruction					
Contract:					
J Petite & Sons Ltd Fortune Bay	171,396	1977-78		143,465	143,465
Mary's Harbour—Wharf Reconstruction & Extension					
Contract:					
**Power Construction Ltd St John's	212,044	1976-77		35,917	212,044(f)
Ramea—Rock Removal					
Professional Fees:					
Conception Bay Surveys Holyrood				2,918	2,918(f)
Survey					
Nova Scotia—					
Glace Bay—Erosion Study					
Professional Fees:					
MacLaren Atlantic Ltd Halifax				3,656	3,656
Engineering					
North Sydney—Construction of Floating Section Dredge Plant					
Contracts:					
Dredge Masters International Hendersonville Tenn USA	226,567	1977-78		226,567	226,567(f)
North Sydney Marine Railway Co Ltd North Sydney	100,583	1977-78		69,000	69,000
Port Hawkesbury—Construct Self-Propelled Split Barge Dredge No 23 & No 24					
Professional Fees:					
German Milne Montreal Que				53,400	53,400(f)
Architectural					
Yarmouth—Paving					
Contract:					
Chichton Enterprises Ltd Dartmouth	154,670	1977-78		147,038	147,038
Professional Fees:					
Interprovincial Engineering Ltd Halifax				8,773	8,773
Engineering					
Yarmouth—Rock Identification Survey					
Professional Fees:					
N S Research Foundation Dartmouth				9,320	9,320(f)
Survey					
Yarmouth—Wavebreak (New Wharf)					
Contract:					
*R A Douglas Ltd New Glasgow	120,808	1976-77		48,930	120,808(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued					
MARINE PROGRAM—Concluded					
Unlisted Projects—Concluded					
Industry Support—Concluded					
<i>New Brunswick—</i>					
Dalhousie—Dredge Material Containment Facility					
Professional Fees:					
W H Crandall & Assoc Moncton					
Plans and specifications	100,000	1977-78		70,025	70,025
Millbank—Public Wharf					
Land Purchases:					
Alvin Scott				11,250	11,250(f)
Miramichi River—Dredging					
Professional Fees:					
Gescon (1975) Ltd Fredericton				7,200	7,200(f)
Sediment probing					
Maclaren Atlantic Ltd Dartmouth					
Environmental evaluation	180,000	1977-78		167,303	167,303
Newcastle—Wharf Reconstruction					
Contract:					
Aslon Limited Fredericton	553,232	1977-78		253,449	253,449
Land Purchase:					
Sony Pines				6,340	6,340(f)
<i>Quebec—</i>					
Cap-de-la-Madeleine—Protection Works					
Contract:					
Casaubon et Frères Inc Maskinongé	115,667	1977-78		115,667	115,667(f)
Rivière du Loup—Dredging					
Contract:					
Verreault Navigation Inc Les Mechins	135,031	1977-78		135,031	135,031(f)
Professional Fees:					
Copac Inc Rivière du Loup					
Supervision				10,395	10,395
Verchères—Protection Works					
Contract:					
Melri Inc Contrecoeur	117,500	1977-78		66,376	66,376
Professional Fees:					
Archer Seaden et Associés Inc Montreal					
Supervision				11,606	11,606
<i>Quebec—Capital Region—</i>					
Angliers—Sondage du "Hogs Back"					
Professional Fees:					
P A Trembley Ville Marie					
Sondage				11,487	11,487(f)
<i>Manitoba—</i>					
Fort Churchill—Utilities Services					
Professional Fees:					
W L Wardrop Winnipeg					
Engineering study				27,999	27,999
Fort Churchill—Marine Terminal—Tank Farm					
Contract:					
B A C M Construction Co Ltd Winnipeg	920,545	1977-78		839,769	839,769
<i>British Columbia—</i>					
New Westminster—Construction and Delivery of Multi Purpose Scow Contract:					
** Burrard Dry Dock Co Ltd North Vancouver	277,874	1975-76		5,682	277,874(f)
Advance Planning					
<i>Nova Scotia—</i>					
Pugwash—Approach Channel Survey					
Professional Fees:					
R J Pickett & Associates Ltd Halifax					
Engineering				2,880	9,566(f)
Water Level Control					
Listed Projects					
<i>Manitoba—</i>					
Lockport—Improvements to Bridge			42,000		
Contract:					
Macaw & MacDonal Ltd St Boniface	323,778	1976-77		50,008	323,778(f)
<i>Quebec—</i>					
Quebec—Flood Study					
Professional Fees:					
Gaston Drouin et Associés Inc Quebec					
Flood study				13,383	13,383(f)

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
TRANSPORTATION AND OTHER ENGINEERING PROGRAMS					
Transportation Facilities					
Listed Projects					
<i>Ontario—Capital Region—</i>					
Ottawa-Hull—Alexandra Bridge—Major repairs.....			1,582,000		
Contracts:					
Armco Canada Ltd Etobicoke	609,820	1975-76			593,568
Supply open crating.....					
Coleman Cinkant & Son Ltd Ottawa	287,460			278,460	278,460
Painting of steel.....					
Niagara Structural Steel Ltd St Catharines	1,740,812	1975-76		120,270	1,740,812(f)
Superstructure repairs.....	170,307	1975-76		17,510	170,307(f)
**C H Ross Construction Co Ltd Ottawa					
Professional Fees:					
C C Parker and Associates Hamilton	295,000	1975-76		20,082	146,895
Design.....				10,896	49,463
Non-Resident supervision.....					19,216
Preliminary engineering.....				4,503	52,447
Special services.....				24,212	79,426
Resident supervision.....					
R M B Technical Services Montreal Que				21,444	21,444
Printing inspection.....					
<i>British Columbia—</i>					
Glacier National Park—Snowshed.....			500,000		
Professional Fees:					
Ricketts Evers Barrass Simpson Ltd Calgary	207,795	1975-76		61,712	206,356(f)
Architectural.....					
Glacier National Park—Snowshed Phase I					
Contract:					
Poole Construction Ltd Richmond	2,227,184	1977-78		2,159,684	2,159,689
Professional Fees:					
Canadian Engineering Surveys Co Ltd Edmonton Alta				9,176	9,176
Surveys.....					
Glacier National Park—Snowshed Phase II					
Contract:					
Commonwealth Construction Ltd Vancouver	1,872,129	1977-78		492,686	492,686
Professional Fees:					
Vernon Engineering Services Vernon				5,550	5,550
Structural design.....					
New Westminster—Railway Bridge—Repair damage					
Contract:					
**Canadian National Railway Edmonton Alta		1975-76		35,516	3,936,518(f)
Northwest Highway System—Reconstruction and Paving					
Mile 83.6 to 317					
Mile 234 to 240.6					
Contract:					
**Edgeworth Construction & Rentals Ltd Prince George	2,584,086	1976-77		33,064	2,584,086(f)
Mile 259 to 275					
Contract:					
**General Enterprises Ltd Whitehorse YT	6,798,438	1975-76		1,262,193	6,798,438(f)
Mile 284 to 291					
Contract:					
**Dawson Construction Ltd Vancouver	1,125,248	1976-77		116,482	1,125,248(f)
Mile 291 to 299					
Contract:					
**Dawson Construction Ltd Vancouver	803,933	1976-77			803,933(f)
Northwest Highway System—Reconstruction of Bridges					
Adsett Creek Bridge					
Contract:					
Pine Tree Construction Burnaby	504,392	1977-78		466,540	466,540
Liard River Bridge Mile 496					
Contract:					
Central Fabricators Ltd Edmonton Alta	778,144	1975-76		55,846	778,144(f)
Muskwa River Bridge Mile 296					
Contract:					
Cleveland Wrecking Co Vernon Calif USA	270,257	1976-77		18,400	270,257(f)
Teeter Creek Culbert and Approaches					
Contract:					
Solro Construction Calgary Alta	475,580	1977-78		475,580	475,580(f)
Northwest Highway System Reconstruction & Paving					
Miles 83.6 to 93.5					
Contract:					
Aero Asphalt Paving Ltd Dawson Creek	1,150,639	1977-78		1,148,449	1,148,449
Miles 93.5 to 115					
Contract:					
J N Services Ltd Richmond	203,792	1977-78		203,792	203,792(f)

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Continued					
TRANSPORTATION AND OTHER ENGINEERING PROGRAMS—Concluded					
Transportation Facilities—Concluded					
Listed Projects—Concluded					
British Columbia—Concluded					
Mile 234—Crushing and stockpiling					
Contract:					
Rocky Mountain Crushing Ltd Chilliwack	127,000	1977-78		104,140	104,140
Miles 240.6 to 252					
Contract:					
General Enterprises Ltd Whitehorse YT	4,775,285	1977-78		3,913,999	3,913,999
Mile 292—Crushing and stockpiling					
Contract:					
Rocky Mountain Crushing Ltd Chilliwack	127,142	1977-78		127,142	127,142(f)
Miles 383 to 514—5 Bridges modernize					
Contract:					
Central Fabricators Ltd Edmonton Alta	144,969	1977-78		144,969	144,969(f)
Yukon Territory—					
Northwest Highway System—Reconstruction and Paving					
Miles 865 to 904 and 928 to 938					
Miles 865 to 883					
Contract:					
**North American Road Ltd Edmonton Alta	3,317,299	1976-77		1,544,825	3,317,299(f)
Miles 883 to 904.2					
Contracts:					
**Dawson Construction Ltd Vancouver BC	1,522,597	1976-77		399,097	1,522,597(f)
**E Lobe Contracting Ltd Whitehorse	3,569,253	1975-76			3,569,253(f)
Miles 928 to 938					
Contract:					
North American Construction Co Edmonton Alta	1,654,297	1977-78		668,062	668,062
Unlisted Projects					
Ontario—Capital Region					
Ottawa—Chaudière Crossing—Bridge improvements					
Professional Fees:					
Dessau Engineering Consultants Ltd Ottawa					
Design and supervision				42,940	42,940
Ottawa—Chaudière Crossing—Retaining wall					
Contracts:					
Dufresne Piling Co Ottawa	141,096	1977-78		141,096	141,096
Ottawa—Chaudière Crossing—Submission of plan to NCC					
Professional Fees:					
Wyllie and Ufnal Ltd Ottawa					
Submission of plan to NCC				13,586	13,586
Improvement study				22,098	22,098(f)
Alberta—					
Banff National Park—Trans-Canada Highway					
Professional Fees:					
Lombard North Group Calgary-Environmental evaluation				28,300	28,300
British Columbia—					
Glacier National Park-Snowshed Lighting					
Professional Fees:					
Shawinigan Engineering Western Ltd Calgary					
Cost of lighting snowsheds				15,116	15,116
Lower Liard River Bridge—North Approach Improvements					
Contract:					
Solvo Construction Calgary Alta	121,885	1977-78		121,885	121,885(f)
LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
Land Management and Development					
Listed Projects					
Quebec—					
Lachine Canal Property Improvement Program			3,300,000		
Contracts:					
Altair Construction Inc Montreal	197,900	1977-78			
Caminiti Construction Inc Montreal	721,824	1977-78		423,677	423,677
Cie de Pavage d'Asphalte Beaver Ltee Montreal	564,043	1977-78		328,993	328,993
R Ledoux Construction Enrg Montreal	279,550	1977-78		163,395	163,395
M & S Martin Landscaping (Quebec) Ltd Gatineau	367,122	1977-78		325,174	325,174
M & S Martin Landscaping (Quebec) Ltd Gatineau	142,000	1977-78		131,385	131,385
M E S Construction Inc Longueuil	186,213	1977-78		84,913	84,913
Professional Fees:					
Archer Seaden & Associates Inc Montreal					
Inspection of walls				36,722	36,722
G T Car Service Ltd Montreal					
Legal service				2,000	2,000(f)

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
PUBLIC WORKS—Concluded					
LAND MANAGEMENT AND DEVELOPMENT PROGRAM—Concluded					
Land Management and Development—Concluded					
Listed Projects—Concluded					
Quebec—Concluded					
Dimakopoulos & Associates Montreal	187,000	1977-78		136,456	136,456
Exterior landscaping					
Deschênes & Associates Inc Montreal				3,929	3,929(f)
Structural analysis					
Armand Desrosiers Inc Montreal				3,000	3,000(f)
Appraisal					
Gendron Lefebvre & Associates Laval				30,937	30,937
Exterior landscaping					
Gendron Lefebvre & Associates Laval				46,345	46,345(f)
Land survey					
Government of Canada—Supply and Services Ottawa Ont				83,747	83,747(f)
Mapping of area					
Jean Claude Lahaie & Associates Montreal				52,335	52,335
Exterior Landscaping					
Roger Lefebvre & Associates Inc Montreal				3,742	3,742(f)
Appraisal					
Techtrol Ltd Montreal				39,763	39,763(f)
Preliminary studies plans and specifications					
Land Purchases:				245,000	245,000(f)
Bernard Hebert				15,000	15,000(f)
Herbert Isenberg et al					
REGIONAL ECONOMIC EXPANSION					
Manitoba					
Beausejour—					
Contract:					
Peter Boorberg Industries Ltd Winnipeg	59,949	1977-78		57,367	57,367(f)
Agricultural Service Centre—Sewer Extension					
Carman—					
Contract:					
Bison Construction Ltd Winnipeg	44,000	1977-78		167	167
Agricultural Service Centre—Sewage Pumping Station					
Agricultural Service Centre—Water Storage Reservoir	296,500	1977-78		70,441	70,441
Dauphin—					
Contract:					
Arlyn Construction Ltd Landmark	40,020	1977-78		16,577	16,577
Agricultural Service Centre—Edwards Creek Erosion Protection..	48,000	1976-77		8,381	22,275
Reservoir Clearing—Vermilion Dam					
Arnason Construction Co Ltd Winnipeg	252,948	1975-76		3,529	244,803(f)
Agricultural Service Centre—Water Booster Station					
Canadian Johns-Manville Co Winnipeg	211,345	1977-78		211,345	211,345
Agricultural Service Centre—Supply Pressure pipes					
Peter Leitch Construction Ltd Winnipeg	2,024,560	1976-77		613,073	665,751
Main works—Vermilion Dam					
Killarney—					
Contract:					
Pugh's Construction Ltd Killarney	35,340	1977-78		31,977	31,977(f)
Agricultural Service Centre—Intake line and wetwell					
McEachern—					
Contract:					
Nor-Quin Construction Ltd Winnipeg	123,904	1977-78		59,705	59,705
Dam and reservoir					
Plum Coulee					
Contract:					
J K W Construction Ltd Plum Coulee	69,013	1977-78		30,863	30,863
Weir and dugout	69,013	1977-78		17,505	17,505
Pumping station					
Portage la Prairie—					
Contract:					
Kraft Construction Co Ltd Winnipeg	2,463,000	1976-77		1,689,654	2,208,494
Agricultural Service Centre—Water treatment plant					
Selkirk—					
Contract:					
A K Penner & Sons Ltd	503,000	1976-77		4,050	482,864(f)
Agricultural Service Centre—Raw water pumping station					
Dominion Construction & Arlington Lumber Ltd Winnipeg					
Agricultural Service Centre—Sewage treatment facilities and related municipal works	647,492	1976-77		6,958	567,345
Foundation Company of Canada Ltd Winnipeg					
Agricultural Service Centre—Sewage treatment plant	2,124,193	1976-77		380,555	1,091,469
Greey Mixing Equipment Ltd Winnipeg					
Agricultural Service Centre—Supply and delivery of sewage treatment equipment	239,680	1974-75		5,237	227,205

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
REGIONAL ECONOMIC EXPANSION—Continued					
<i>Manitoba—Concluded</i>					
McNicol Construction Ltd Winnipeg					
Agricultural Service Centre—Intake line and feedermain for raw water pumping station	171,450	1976-77		12,774	169,372
Nelson River Construction Ltd Winnipeg					
Agricultural Service Centre—Morris Avenue sewage pumping station	386,726	1976-77		55,720	257,774
Agricultural Service Centre—Sludge drying beds and decan pumping station	267,026	1977-78		71,570	71,570
Steinbach					
Contract:					
Diamond Ready Mix Concrete Ltd Steinbach					
Agricultural Service Centre—Water and sewer extensions	87,828	1977-78		63,981	63,981(f)
Janzen Bros Excavators Ltd Winnipeg					
Agricultural Service Centre—Water and sewer extensions	146,850	1976-77		32,235	100,477(f)
Swan River—					
Contract:					
Armco Drainage Ltd Winnipeg					
Agricultural Service Centre—Supply storm sewer pipe and appurtenances	190,420	1976-77		45,487	190,420
Arnasen Construction Co Ltd Winnipeg					
Agricultural Service Centre—Sewage pumping station and force main	297,000	1975-76		1,027	281,880(f)
	205,417	1977-78		168,786	168,786
Agriculture Service Centre—Sanitary sewer renewals					
K E Roessler Construction Co Ltd Birds Hill					
Agricultural Service Centre—Storm sewer trunks	153,353	1977-78		129,393	129,393
Agricultural Service Centre—Sewer and water extensions	266,241	1977-78		183,112	183,112
Don Rowan and Sons Elkhorn					
Agricultural Service Centre—Sewage lagoon	176,700	1975-76		4,648	166,465
Waseco Underground Services Ltd Regina Sask					
Agricultural Service Centre—Sanitary sewer trunk and water main	277,023	1976-77		8,000	258,335
<i>Saskatchewan—</i>					
Biggar—					
Contract:					
I P Constructors Ltd Calgary Alta					
Agricultural Service Centre—Well pumphouse	56,112	1976-77		11,011	55,771(f)
Poole Construction Ltd Regina					
Agricultural Service Centre—Sewage treatment plant	510,523	1977-78		158,798	158,798
Esterhazy—					
Contract:					
Graham Construction Moose Jaw					
Agricultural Service Centre—Water treatment plant, storage reservoir and well pumphouse modifications	685,669	1974-75		1,091	680,312(f)
Estevan—					
Contract:					
Canadian Johns-Manville Co Ltd Winnipeg Man					
Agricultural Service Centre—Pipe supply	88,924	1976-77		9,485	88,924(f)
Mid-City Contractors Ltd Estevan					
Agricultural Service Centre—Water treatment plan modifica- tions	161,591	1975-76		3,136	156,370(f)
Rons Trenching and Hauling Ltd Estevan					
Agricultural Service Centre—Water supply pipeline	86,174	1977-78		77,599	77,599
Wallace & Tieran Winnipeg Man					
Agricultural Service Centre—Chlorinator Assembly	14,940	1975-76		600	14,940
Humboldt—					
Contract:					
Smith Bros & Wilson Ltd Saskatoon					
Agricultural Service Centre—Water treatment plant and reser- voir	935,165	1975-76			909,708(f)
Kamsack—					
Contract:					
Horton CBI Ltd Calgary Alta					
Agricultural Service Centre—Elevated water storage tank	509,150	1977-78		239,716	239,716
Western Caissons Ltd Regina					
Agricultural Service Centre—Foundation for Elevated Water Storage tank	86,818	1977-78		81,468	81,468
Kindersley—					
Contract:					
Hi-Rate Drilling Co Ltd Stettler Alta					
Agricultural Service Centre—Drilling and installation of Well No 3	15,187	1977-78		6,661	6,661(f)
Municipal Utilities Ltd Regina					
Agricultural Service Centre—Well supply link-up	102,127	1977-78		67,997	67,997

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
REGIONAL ECONOMIC EXPANSION—Continued					
<i>Saskatchewan—Continued</i>					
Melfort—					
Contract:					
Balzer's Mechanical Ltd Regina					
Agricultural Service Centre—Water treatment plant Modifications Phase I	101,985	1976-77		81,262	98,795
Brent Construction Ltd Prince Albert					
Agricultural Service Centre—Sludge Decant cells	52,500	1977-78		51,775	51,775(f)
NSW Construction Ltd Regina					
Agricultural Service Centre—Water supply mains	227,415	1977-78		103,089	103,089
Poole Construction Ltd Regina					
Agricultural Service Centre—Water treatment plant and high lift pumping station modifications	606,543	1976-77		463,886	603,779
Melville—					
Contract:					
Canadian Johns-Manville Co Ltd Winnipeg Man					
Agricultural Service Centre—Supply water pipe	62,685	1976-77		6,269	62,685(f)
City of Melville Melville					
Agricultural Service Centre—Reservoir crossing riprap and access road	98,675	1977-78		85,292	85,292
K E Roessler Construction Co Ltd Birds Hill Man					
Agricultural Service Centre—Water mains	71,181	1977-78		45,438	45,438
Slater & Son Construction Yorkton					
Agricultural Service Centre—Reservoir Crossing	63,170	1977-78		48,726	48,726
S Wilson Construction Rocanville					
Agricultural Service Centre—Reservoir diking	90,235	1977-78		78,529	78,529(f)
Moose Jaw—					
Contract:					
C & E Plumbing & Heating Co Ltd Moose Jaw					
Agricultural Service Centre—Installation of additional pump Crescent View lift station	60,600	1976-77		712	51,608(f)
Wilson Equipment Ltd Calgary Alta					
Agricultural Service Centre—Pumping equipment	34,193	1976-77		33,113	33,113
Moosomin—					
Contract:					
Marshall Construction Ltd Moosomin					
Agricultural Service Centre—Watermain extensions	23,430	1977-78		17,060	17,060(f)
Nipawin—					
Contract:					
Gordon Butler Hudson Bay					
Agricultural Service Centre—Looping of watermain	45,238	1977-78		33,037	33,037
Nordberg Electric Ltd Saskatoon					
Agricultural Service Centre—Pumphouse modifications	161,400	1976-77		14,177	147,937
Agricultural Service Centre—Water treatment plant	222,560	1976-77		195,630	209,483
Prince Albert—					
Contract:					
Balzer's Mechanical Ltd Regina					
Agricultural Service Centre—Water system modification	158,098	1977-78		114,627	114,627
Fischer & Porter (Canada) Ltd Downsview Ont					
Agricultural Service Centre—Supply instrumentation equipment	41,566	1977-78		21,822	21,822
Keewatin Electric & Diesels Ltd Winnipeg Man					
Agricultural Service Centre—Supply Diesel Engine for Pump 4	20,692	1977-78		20,135	20,135
Nedco Ltd Regina					
Agricultural Service Centre—Electrical equipment	18,293	1977-78		18,293	18,293
P S & E Mechanical Ltd Prince Albert					
Agricultural Service Centre—Water system modifications	25,624	1977-78		17,295	17,295
Wilson Equipment Ltd Edmonton Alta					
Agricultural Service Centre—Water pumping equipment	70,803	1977-78		69,378	69,378
Worthington (Canada) Ltd Calgary Alta					
Agricultural Service Centre—Supply pump motor and drive	27,986	1976-77		26,441	26,441
Rosetown—					
Contract:					
Ecodyne Ltd Oakville Ont					
Agricultural Service Centre—Supply water filtration equipment ..	30,049	1974-75		200	29,599
Swift Current—					
Contract:					
Mumford Medland Ltd Regina					
Agricultural Service Centre—Pumping equipment	11,050	1977-78		9,810	9,810
NIS Contractors Ltd Regina					
Agricultural Service Centre—Sanitary Sewer trunk main	155,708	1977-78		146,551	146,551(f)
Tisdale—					
Contract:					
Gordon Butler, Hudson Bay					
Agricultural Service Centre—Utilities extension	12,766	1976-77		5,013	10,606(f)
Agricultural Service Centre—Prime watermain	61,012	1976-77		28,322	51,729(f)
I P Constructors Ltd Calgary Alta					
Agricultural Service Centre—Sewage Pumping Station renovations	57,500	1977-78		18,167	18,167

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
REGIONAL ECONOMIC EXPANSION—Concluded					
<i>Saskatchewan—Concluded</i>					
Rans Construction (1966) Ltd Saskatoon					
Agricultural Service Centre—Utilities extensions	110,921	1976-77		74,311	98,129(f)
Sitka Enterprises Ltd Regina					
Agricultural Service Centre—Water treatment plant extension	121,593	1976-77		77,913	117,668(f)
Unity—					
Contract:					
I P Constructors Ltd Calgary Alta					
Agricultural Service Centre—Water treatment facilities	406,061	1976-77			342,007
Trans-Canada Constructors (1973) Ltd Edmonton Alta					
Agricultural Service Centre—Water supply mains and well pumping equipment	73,498	1975-76			63,998(f)
Weyburn—					
Contract:					
Balzer's Mechanical Ltd Regina					
Agricultural Service Centre—Sewage pumping renovations	263,080	1976-77		6,647	244,177(f)
Mumford Medland Ltd Regina					
Agricultural Service Centre—Sewage pumping equipment	78,240	1974-75		367	26,080(f)
Alberta—					
Barrhead—					
Contract:					
RAS-Dam Construction Ltd Edmonton					
Agricultural Service Centre—Water supply improvements	509,691	1976-77		304,532	455,483
Brooks—					
Contract:					
Wimpey Western Ltd Edmonton					
Canal Embankment	5,000,000	1977-78		3,947,392	3,947,392
Leduc—					
Contract:					
Terrain Construction Ltd Calgary					
Agricultural Service Centre—Water supply main	718,437	1975-76		5,000	646,008
Redcliff—					
Contract:					
Cunningham & Shannon Ltd Taber					
Agricultural Service Centre—Raw water pumphouse	370,855	1977-78		351,607	351,607
SECRETARY OF STATE					
ADMINISTRATION PROGRAM					
Ottawa					
Contract:					
*Ottawa Elgin Investments					
Alterations to 14th, 15th, 16th and 17th floors of the Lord Elgin Plaza	199,000	1975-76			294
National Museums					
Ontario—					
Ottawa—					
Contract:					
*Doncat Construction Co Ltd					
Victoria Memorial Museum	335,471	1976-77			279,642
J C Sulphur Construction Ltd					
History and Folk Culture Halls VMNB	229,610	1976-77		32,926	229,205
Crismar Enterprises Limited					
Hall of Plant Life NMNS, VMNB	208,062	1976-77		41,758	208,269
SOLICITOR GENERAL					
Correctional Services					
Atlantic Region—					
Springhill—Medium Security Institution—					
Contract:					
Arrow Building Copp Ltd					
*Kitchen renovations	**116,277	1976-77		64,463	116,277(f)
Professional Fees: Survey					
Ken Muir Underground Services					
*Replace sewer system	6,900	1977-78		8,425	8,425
Professional Fees: Engineering Services					
D Latimer Eng Ltd					
*Flood control	7,000	1977-78		6,954	6,954
Professional Fees: Engineering Services					
Engineering Service Co Ltd					
*New standby well	7,500	1976-77		7,489	7,489

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
<i>Atlantic Region—Concluded</i>					
Halifax—Medium Security Institution— Professional Fees: Engineering Services Alex Halse					
*Preliminary architectural design	4,060	1975-76		4,060	4,060
Dorchester Penitentiary— Contract:					
Hi Lite Electric Ltd	145,627	1977-78		145,627	145,627
*Security lighting					
Professional Fees: Engineering Services Tek Consultants Ltd	4,300	1977-78		3,291	3,291
Contract:					
Acadian Construction	**110,364	1976-77		58,314	109,034
*Dorm cubicles building F58					
Professional Fees: Engineering Services T W H Murdock Architect	6,500	1977-78		5,257	5,257
*No 1 tower modifications armoury					
Spear MacDonald & Associates	13,000	1977-78		9,332	9,332
*Modifications to long term segregation					
Northrup Hackey & Assoc	9,950	1977-78		7,815	7,815
*Fire exits B 7					
W H Crandall & Assoc	7,000	1977-78			
*Sprinkler system for fire alarm					
Spear McDonald & Assoc Ltd	7,500	1976-77		3,000	7,500
*Ventilation farm annex building					
New Maximum Security Penitentiary—Renous Professional Fees: Engineering Services Architects Four Ltd	**180,000	1976-77		79,757	85,557
*Security entrance	6,200	1977-78		6,200	6,200
A D I Ltd	**13,029	1976-77		2,947	13,026
Engineering Service Ltd	9,500	1977-78		9,500	9,500
W H Crandall & Associates	10,000	1977-78		10,000	10,000
Neill & Gunter Ltd	35,000	1977-78		636	636
Hilyor & Assoc					
<i>Quebec Region—</i>					
Laval— Contract:					
Les Entreprises S P E C Inc	**334,547	1976-77		4,500	334,547(f)
*Repairs to cells building no 3					
Bour Jac Construction Ltée	367,812	1975-76			367,812(f)
*Conversion to R C chapel					
Leon Electrique Inc	776,060	1977-78		480,161	480,161
*Electrical renovations—phase IX					
Constech Inc	146,891	1977-78		135,455	135,455
*Various modifications					
Angem Construction Inc	109,948	1977-78		28,038	28,038
*Various modifications					
Professional Fees: Architectural Services Berthiaume & Blanchet Architects	10,000	1977-78		8,507	8,507
Contract:					
Installations Électriques Pichette Inc	214,621	1977-78		197,645	197,645
*Electrical renovations—phase VII					
Duquette Construction	**260,140	1976-77		144,672	260,140
*Electrical renovations—phase III					
Collet & Frères Ltée	**854,543	1976-77		312,105	854,543(f)
*Addition & alteration—phase III					
Professional Fees: Architectural Services Tétrault Parent Languedoc Santiago Architects	**185,234	1976-77		54,870	185,234
Contract:					
Installations Électriques Pichette Inc	**166,664	1976-77		96,231	153,444
*Electrical renovations phase VI					
Professional Fees: Engineering Services Electric Test Inc	6,000	1977-78		5,250	5,250
Contract:					
Construction Molière Inc	318,713	1977-78		318,713	318,713
*Modification building A 12					
Professional Fees: Architectural Services Bisson Hébert & Laroche Architects	**30,890	1976-77		3,785	30,890
Contract:					
Cord Construction Inc	156,837	1977-78		152,727	152,727
*Exterior modification					
Professional Fees: Engineering Services Roy Racine & Associates	**17,112	1976-77		8,401	17,112

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
Quebec Region—Continued					
Contract:					
Edilbec Construction Inc					
*Addition to building C 21	277,246	1976-77		226,213	277,246
Professional Fees: Engineering Services					
Roy Racine & Associates					
*Various modifications phase I	3,000	1976-77		2,930	2,930
*Installation of a fire protection	2,200	1977-78		2,200	2,200
*Modifications	**21,440	1976-77		5,789	16,049
*Washroom—guard towers	2,806	1977-78		2,806	2,806
*Modifications	10,000	1977-78		5,757	5,757
*Security facing	2,200	1977-78		1,800	1,800
*Modification building F31	9,257	1976-77		9,257	9,257
Maurice B Larose & Assoc					
*Repairs to boiler #2	7,000	1977-78		5,289	5,289
Champlain Air Climatisé					
*Modification to gate section A2	2,363	1977-78		2,363	2,363
Canadian Westinghouse Co Ltd					
*Addition & alteration phase IV	38,850	1977-78		38,850	38,850
Barre Pellerin Lemoyne & Associates					
*Addition & alteration phases I to XII	**197,736	1975-76		123,589	197,736
Professional Fees: Architectural Services					
Tétrault Parent Languedoc					
*Various modifications	10,000	1977-78		8,534	8,534
Frappier Parent Tétrault Languedoc					
*Addition & alteration phase II	117,963	1975-76		11,641	51,035
Ste Anne des Plaines—					
Contract:					
Les Couvertures Ideales Inc					
*Repairs to roofing	223,417	1977-78		223,417	223,417
Professional Fees: Engineering Services					
Warnock Hersey	2,467	1977-78		2,467	2,467
Contract:					
Northall Construction Ltd					
*Addition to main entrance	168,074	1977-78		168,074	168,074
Northall Construction Ltd					
*General modifications	116,100	1976-77		15,974	116,100(f)
Professional Fees: Engineering Services					
Dupont Larose Perreault	15,300	1975-76		5,779	10,218(f)
Contract:					
Les Entreprises Guy Sauvé Inc					
*Rifle range phase II	159,922	1977-78		159,922	159,922
J Brissette Ltée					
*Air conditioning of central post	122,536	1975-76			122,536(f)
Bour Jac Construction Ltée					
*Detention wing regional reception centre	**251,500	1976-77		51,902	251,500(f)
Professional Fees: Engineering Services					
Roy Racine & Associates					
*Temporary trailer services	10,402	1976-77		10,402	10,402
S M Laboratoire Ltd					
*Temporary trailer facilities	3,491	1977-78		3,491	3,491
Professional Fees: Architectural Services					
Tétrault Parent Languedoc Santiago					
*Temporary trailer facilities	41,000	1977-78		40,940	40,940
Webb Zerafa Menkes Housden					
*Temporary trailer facilities	3,750	1977-78		3,717	3,717
Ayotte & Bergeron					
*Modifications to visiting room	6,500	1977-78		4,981	4,981
Drummondville—New Medium Institution					
Contract:					
Sylva & Nadeau Excavation Inc					
*Exterior modification phase I	594,490	1977-78		495,093	495,093
Professional Fees: Engineering Services					
Hamel Ruel & Associates	192,000	1977-78		47,957	47,957
Carrière Woodrough	200,000	1977-78		197,840	197,840
Professional Fees: Architectural Services					
Webb Zerafa Mankes Housden					
*Exterior modification phase I	8,754	1977-78		3,717	3,717
Professional Fees: Appraisal					
Bureau d'Évaluation et d'Immeuble Drummondville					
*Exterior modification phase I	3,900	1976-77		3,900	3,900
Professional Fees: Land Survey					
Lemaire & Lemaire					
*Exterior modification phase I	4,125	1977-78		4,113	4,113
Jean Maurice Lemaire					
*Exterior modification phase I	2,845	1977-78		2,845	2,845

*Awarded through Public Works
**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
Quebec Region—Concluded					
Cowansville—					
Contract:					
Duquette Construction Ltd					
*Construction rifle range	221,597	1977-78		221,597	221,597
Altair Construction Inc					
*Construction of dormitories	**429,466	1976-77		342,645	429,466
Professional Fees: Architectural Services					
Blais & Bélanger	**32,395	1976-77		14,464	32,395
Contract:					
Alphonse Gratton Inc & Cobadus Ltd					
*Addition to industry building	1,174,800	1977-78		250,147	250,147
Professional Fees: Architectural Services					
Elwood & Henderson	75,000	1976-77		63,118	63,118
Contract:					
Somec Inc					
*Renovation of the heating line phase IV	263,845	1975-76			263,845(f)
*Renovation of the heating line phase V	574,189	1976-77			574,189(f)
Myre Construction Ltd					
*New visiting building	**449,695	1976-77		319,403	426,634
Professional Fees: Engineering Services					
Roy Racine & Associates					
*Washroom guard towers	2,806	1977-78		2,806	2,806
Professional Fees: Architectural Services					
Blais & Bélanger					
*Restoration of the roof	2,000	1977-78		1,156	1,156
Medium Security Institution II—Donnacona—					
Professional Fees: Appraisal					
Racine Laroche Assoc Inc					
*Initial construction	2,500	1977-78		2,373	2,373
*Initial construction	4,105	1977-78		4,105	4,105
Professional Fees: Land Survey					
Maurice Grenier					
*Initial construction	10,910	1977-78		10,910	10,910
Professional Fees: Architectural Services					
Demontigny Métivier Gagnon					
*Initial construction	200,000	1977-78		101,213	101,213
Webb Zerafa Menkes Housden					
*Initial construction	3,750	1977-78		3,717	3,717
La Macaza—					
Professional Fees: Engineering Services					
Laboratoire de Béton Ltée					
*Erection of a surrounding fence	7,000	1977-78		6,761	6,761
Quebec Maximum No 2—Mirabel—					
Contract:					
Demix Construction					
*Initial construction	479,280	1977-78		418,840	418,840
Professional Fees: Architectural Services					
Bland Lemoyne Shine Lacroix	200,000	1977-78		200,000	200,000
Webb Zerafa Menkes Housden	3,717	1977-78		3,717	3,717
Professional Fees: Land Surveying					
Mercier & Toutant					
*Initial construction	9,000	1976-77		2,522	8,953
J P Arsenault Associates					
*Initial construction	7,500	1977-78		7,500	7,500
Professional Fees: Environmental Specialists					
Conseiller Beak Ltée					
*Initial construction	**11,886	1976-77		7,807	11,885(f)
Community Correctional Centre—Ogilvy—					
Contract:					
Angem Construction Ltée					
*General modifications	122,658	1976-77			122,658(f)
Medium Security Institution No. 3—					
Professional Fees: Appraisal					
Drouin Desrochers & Associates Inc					
*Construction	6,794	1977-78		6,794	6,794
Raymond Joyal & Assoc					
*Construction	9,000	1977-78		9,000	9,000
Ontario Region—					
Headquarters—					
Professional Fees: Consultants					
K L McReynolds					
*Cell research	9,600	1977-78		7,988	7,988
*Cell research	8,000	1977-78		7,143	7,143

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
Ontario Region—Continued					
Grant Robertson Architect					
*Facilities surveys	5,000	1977-78		2,182	2,182
Wilfrid Sorenson Architect					
*Facilities surveys	5,000	1977-78		2,250	2,250
Morrison Hershfield					
*Facilities surveys	2,900	1977-78		2,900	2,900
Erdmann W Knack					
*Facilities surveys	11,500	1977-78		9,497	9,497
Wilfred Sorenson					
*Facilities surveys	11,000	1977-78		2,500	2,500
SNC/GECO Ltd					
*Facilities surveys	3,000	1977-78		1,717	1,717
D E McGregor & Assoc Ltd					
*Facilities surveys	3,000	1977-78		586	586
B J Tworzyanski Ltd					
*Analysis of electrical loads	5,500	1977-78		5,500	5,500
Wilson Newton Roberts Duncan Architects					
*Rifle revolving range	54,000	1977-78		14,474	14,474
J L Richards & Associates Ltd					
*Analysis of electrical loads	5,500	1977-78		4,975	4,975
*Analysis of electrical loads	10,500	1977-78		10,497	10,497
*Analysis of electrical loads	10,500	1977-78		9,881	9,881
*Analysis of electrical loads	5,500	1977-78		3,396	3,396
B J Tworzyanski Ltd					
*Analysis of electrical loads	10,500	1977-78		4,948	4,948
Professional Fees: Architectural Services					
Ernest A Cromarty					
*Maintenance inspections	25,000	1976-77		2,136	27,136
A W Cluff & P J Cluff					
*Maintenance inspections	7,750	1976-77		250	7,750
Beaver Creek—					
Contract:					
Frederick Frank Construction					
*Correctional camp service building	**194,106	1976-77		115,207	194,106(f)
Maio Excavators Ltd					
*External services for new complex	**245,758	1975-76		2,350	245,758(f)
Whitney Construction Ltd					
*Activities centre	**301,423	1975-76		2,054	301,423(f)
*Living correctional camp units	438,914	1977-78		438,914	438,914
Professional Fees: Consultant					
W H Nesbitt Architects	22,500	1976-77		9,593	22,578
Bison Institution—					
Professional Fees: Consultant					
R S MacLennan & Associates					
*Alterations	23,800	1977-78		23,692	23,692
Collins Bay—					
Contract:					
T A Andre & Sons Ltd					
*New sick bay	449,733	1975-76		363CR	449,733(f)
Foley Construction Ltd					
*Renovations farm annex building 2nd floor	227,867	1977-78		227,867	227,867
James Kemp Construction Ltd					
*Stores building gas pump	143,892	1977-78		143,892	143,892(f)
James Kemp Construction Ltd					
*Alterations kitchen building 2	100,800	1976-77		34,705	100,800(f)
Professional Fees: Consultant					
Neish Owen Rowland & Roy					
*Regional health centre	50,000	1976-77		42,848	42,848
*Regional health centre	13,000	1977-78		11,595	11,595
SNC/GECO Ltd					
*Regional health centre	3,000	1977-78		2,433	2,433
Wilson Newton Roberts & Duncan					
*Construction activity building	42,500	1976-77		13,679	26,679
Joyceville—					
Contract:					
Foley Construction Ltd					
*Renovations to 2nd floor farm annex	229,441	1977-78		229,441	229,441
James Kemp Construction Ltd					
*New activities building	238,404	1975-76			238,404(f)
*Industries building phase 1	301,066	1975-76		296	301,066(f)
Professional Fees: Consultant					
D E McGregor & Associates Ltd	**24,429	1975-76		1,681	21,872

*Awarded through Public Works

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
Ontario Region—Concluded					
Contract:					
Louis W Bray Construction Ltd				1,000	134,990(f)
*Perimeter services security shelter	134,990	1976-77			
PLS Construction Ltd				332,810	348,078
*New sewage treatment plant	**348,078	1976-77			
Professional Fees: Consultant					
Wilson Newton Roberts & Duncan				13,679	29,679
*Construction of activity building	**42,500	1976-77			
Kingston—					
Contract:					
Emmons & Mitchell Construction Ltd				18,134	144,275(f)
*Alterations to dining room & kitchen	**144,275	1976-77			
Professional Fees: Consultant					
E Howard Lambert & Associates Ltd				6,626	6,626
*Renovate guard towers	8,500	1977-78			
Dominik Polson Thompson Laframboise Mallette				4,387	4,387
*Alterations to gym staff college	10,750	1976-77			
*Addition to staff college	30,000	1976-77		14,880	14,880
Millhaven—					
Contract:					
James Kemp Construction Ltd				83,972	83,972(f)
*Repair damaged cells	83,972	1977-78			
Professional Fees: Consultant				9,650	9,650
J L Richards & Associates Ltd	12,000	1977-78			
Contract:					
James Kemp Construction Ltd				720,520	803,727(f)
*Alterations to "E" unit	**803,727	1976-77			
Professional Fees: Consultant				36,232	90,421
J L Richards & Associates Ltd	**95,000	1976-77			
Smith Mill & Ross				2,248	2,248
*Improve security "U" building	15,000	1977-78			
H K Davis & Associates Ltd				5,890	5,890
*Radio & paging system	8,000	1977-78			
J L Richards & Associates Ltd				24,063	24,063
*Alterations to A&T units	36,000	1977-78			
*Relocation electric from field house	8,500	1977-78		7,886	7,886
*Repair damaged cells	12,000	1977-78		9,650	9,650
Dunlop Farrow Aitken				3,453	5,732
*Window research	**5,732	1976-77			
Warkworth—					
Contract:					
Mirtren Contractors Ltd				156,986	156,986
*Additions and alterations building #19 & 24	183,765	1977-78			
Prairie Region—					
Headquarters—					
Professional Fees: Specifications and Plans					
J D Henderson				6,538	6,538
*Construction and maintenance work project development	15,000	1977-78			
Professional Fees: Functional Study					
MMP/Winnipeg				10,961	10,961
*Construction and maintenance work project development	12,000	1977-78			
Professional Fees: Control of Quality					
MMP/Winnipeg				16,996	16,996
*Construction and maintenance work project development	17,000	1977-78			
Professional Fees: Specifications and plans					
Scouten Mitchell				545	545
*Construction and maintenance work project development	2,500	1977-78			
Bowden Alta—					
Contract:					
Border Paving					123,114(f)
*Perimeter roadway	123,114	1976-77			
Timcon Construction Ltd				4,350	250,474(f)
*Officers mess and dining room addition	**250,474	1975-76			
Western Industrial Contractors Ltd					199,183(f)
*Security guard tower	199,183	1975-76			
Springer Construction Ltd				78,742	112,576
*Renovations 1st floor building #2	112,576	1976-77			
Professional Fees: Survey Study					
Fenco Ltd				22,119	22,119
*Expansion facilities		1977-78			

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
SOLICITOR GENERAL—Continued					
Correctional Services—Continued					
Prairie Region—Continued					
Drumheller Alta—					
Contract:					
Carmacks Construction Ltd					
*Road and parking lot paving	168,434	1976-77			168,434(f)
Freeze Maxwell Co Ltd					
*Roof repairs	240,750	1976-77			240,750(f)
Professional Fees: Specifications and Plans					
H W Klassen & Associates					
*Underground heating distribution	8,700	1977-78		8,622	8,622(f)
Professional Fees: Supervision & Inspection					
H W Klassen & Associates					
*Underground heating distribution	3,300	1977-78		1,487	1,487
Grierson Centre Alta—					
Professional Fees: Mechanical Consultant					
J D Henderson					
*Heating system	5,800	1977-78		3,348	3,348
Edmonton Alta—					
Contract:					
Avenue Plumbing & Gasfitting Ltd					
*Water supply line	186,925	1977-78		179,862	179,862
Professional Fees: Design & Supervision					
Underwood McLellan Ltd	51,500	1976-77			19,869
Contract:					
Camwil Construction					
*Pumphouse and reservoir gatehouse and tower	1,128,041	1977-78		571,655	571,655
Poole Construction Ltd					
*Substructure	**850,879	1976-77			850,879
*Superstructure	**9,771,787	1976-77		9,054,335	9,240,909
Professional Fees: Design and supervision					
Underwood McLellan Ltd	939,000	1977-78		289,652	289,652
Contract:					
Whissel Enterprises Ltd					
*Sanitary sewer	154,808	1977-78		131,564	131,564
Professional Fees: Design and supervision					
Stanley & Associates Ltd	41,000	1977-78		38,287	38,287
Prince Albert Sask—					
Contract:					
P A Electric Service Centre Ltd					
*Roof and yard lighting	209,933	1975-76			209,933(f)
P S & E Mechanical Ltd					
*Improve security buildings B3 and B4	122,016	1977-78		120,753	120,753
Pearson Western Ltd					
*Administration building	567,908	1975-76			567,908(f)
*New lounge and dining room	**684,102	1975-76		23,060	684,102(f)
*Rooftop addition	115,993	1976-77		12,386	115,993(f)
*Accommodation improvements Saskatchewan farm	**246,939	1976-77		136,445	245,996
*Dormitory conversion building C2	488,567	1977-78		286,730	286,730
Professional Fees: Mechanical and Electrical					
Design Plans and Specifications					
Selmec Engineering					
*Dormitory conversion building C4	2,400	1977-78		2,013	2,013
Professional Fees: Consultants					
B B T Geotechnical Consultants					
*Special handling unit	3,000	1977-78		3,000	3,000(f)
Saskatoon Sask—					
Contract:					
Poole Construction Ltd					
*Regional psychiatric centre phase III	**7,099,720	1976-77		4,305,807	6,867,351
Professional Fees: Consultants					
Ferguson Folstan Friggstad Architects	**561,000	1975-76		92,063	273,588
Stony Mountain Man—					
Contract:					
Bird Construction Company Ltd					
*Farm annex renovations	**248,832	1976-77		2,036	248,832(f)
*Alterations to administration building A1	508,827	1977-78		58,496	58,496
Professional Fees: Mechanical and Electrical					
Design Plans and Specifications					
Scouten Mitchell & Sigurdson	17,000	1977-78		15,038	15,038
Professional Fees: Structural Design Plans and Specifications					
Burgoyne & Partners	2,000	1977-78		1,960	1,960
Contract:					
Bird Construction Company Ltd					
*Renovation to dome building B1	**235,708	1976-77		112,865	235,708(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Correctional Services—Concluded					
Pacific Region—Concluded					
Professional Fees: Architectural Services	7,000	1976-77			7,000
Claus Engineering Ltd					
Skjelvik & Uyexana	15,000	1976-77		4,028	12,863
*Search and visiting centre					
Boak Alexander	3,600	1977-78		2,520	2,520
*Repairs to auditorium					
Claus Engineering Ltd	39,000	1976-77			2,254
*Building B4 partial renovation					
Claus Engineering Ltd	2,000	1976-77			2,000
*Flooring building B7					
Professional Fees: Engineering Services	2,000	1976-77			1,753
*Flooring Building B7					
Metchoin BC—					
Contract:					
Herb Bate Ltd	195,661	1976-77			195,661(f)
*William Head Institution					
Professional Fees: Architectural Services	**5,000	1975-76			4,839
Alan J Hodgson					
Contract:					
Herb Bate Ltd	431,577	1976-77			431,577(f)
*Administration building					
Professional Fees: Architectural Services	**25,000	1974-75		2,248	26,236
Peterson & Lester					
Contract:					
Chew Excavating Ltd	**290,569	1975-76			290,569(f)
*Sewage treatment					
Professional Fees: Architectural Services	62,200	1974-75			56,013
Ker Priestman & Associates					
Contract:					
Chew Excavating Ltd	170,328	1976-77			170,328(f)
*Sewage disposal phase II & treatment plant					
Wessex Construction Co Ltd	**114,791	1976-77		3,877	114,791
*Control centre					
Professional Fees: Architectural Services	8,000	1975-76		1,264	8,483
John A Dicastri					
Contract:					
Triscon Steel Ltd	**117,502	1976-77		71,244	117,502
*Second security fence					
Professional Fees: Architectural Fees					
A J Hodgson	17,500	1975-76		950	8,934
*Central stores building	17,500	1975-76			7,985
*Security yard and site service					
J E Anderson	1,064	1976-77			1,064
*Security yard and site service					
Peterson & Lester	22,000	1975-76		7,287	12,879
*Administration building					
Maximum Security Institution No 3—					
Professional Fees: Engineering Services					
Underwood McLellan & Associates Ltd	30,000	1976-77			7,086
*Site investigation					
Royal Canadian Mounted Police					
New Brunswick—					
Grand Falls—					
Contract:					
Grand Falls Real Estate Ltd				22,900	22,900
*Purchase of land					
Nova Scotia—					
Halifax—					
Contract:					
Cameron Contracting Ltd	2,722,790	1977-78		857,368	857,368
*Crime detection lab					
Inverness—					
Contract:					
**D J Floyd Construction Ltd	**345,108	1976-77		46,898	345,108(f)
*Detachment building					
Kentville—					
Contract:					
MacCulloch and Co Ltd				30,150	30,150
*Purchase of land					
New Glasgow—					
Contract:					
MacDougall Construction Co Ltd	395,214	1977-78		198,133	198,133
*Detachment building					

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Newfoundland—</i>					
<i>Bell Island—</i>					
<i>Contract:</i>					
Seaboard Construction Ltd					
*Detachment building.....	**424,533	1975-76		6,867	424,533
Lundrigans Ltd					
*Married quarters.....	118,720	1976-77		115,223	115,223
<i>Clareville—</i>					
<i>Contract:</i>					
Soils Development Ltd					
*Purchase of land.....				24,600	24,600
<i>Ontario—</i>					
<i>Ottawa—</i>					
<i>Contract:</i>					
Roger Prevost Construction Ltd					
*Renovations to headquarters building.....	**110,900	1976-77		4,225	110,900(f)
<i>Rockcliffe—</i>					
<i>Contract:</i>					
Ron Engineering and Construction (Eastern) Ltd					
*Canadian Police College.....	**8,574,516	1974		2,394	8,574,516(f)
***Curbex of Canada					
*Parking lots and sidewalks.....	54,097	1976-77		375	54,097(f)
<i>Sudbury—</i>					
<i>Contract:</i>					
Carrington Construction Co Ltd					
*Alterations to detachment.....	110,099	1976-77		2,725	110,099(f)
<i>Toronto—</i>					
<i>Contract:</i>					
M A Butt Construction Ltd					
*Food services facilities.....	176,715	1977-78		176,715	176,715
Otis Elevator Co Ltd					
*Installation of passenger elevator.....	173,927	1976-77		173,927	173,927(f)
<i>Manitoba—</i>					
<i>Amaranth—</i>					
<i>Contract:</i>					
Christianson and Christianson					
*Purchase of land.....				5,024	5,024
<i>Ashern—</i>					
<i>Contract:</i>					
James Anderson					
*Purchase of land.....				6,998	6,998
<i>Grandview—</i>					
<i>Contract:</i>					
Hansen Construction Ltd					
*Detachment building.....	364,057	1977-78		31,562	31,562
<i>Lynn Lake—</i>					
<i>Contract:</i>					
Hansen Construction Co Ltd					
*Complex.....	**605,805	1976-77		466,072	603,037
<i>Morden—</i>					
<i>Contract:</i>					
Jack Dunbar					
*Purchase of land.....				47,999	47,999
A K Penner and Sons Ltd					
*Detachment building.....	360,702	1977-78		35,670	35,670
<i>Rosburn—</i>					
<i>Contract:</i>					
Norcan Development Ltd					
*Cell renovations.....	149,462	1977-78		102,429	102,429
<i>St Pierre—</i>					
<i>Contract:</i>					
Dyck Smith Neufeld					
*Purchase of land.....				24,043	24,043
Wm Dyck and Sons (1966) Ltd					
*Detachment building.....	390,007	1977-78		92,901	92,901
<i>Ste Rose du Lac—</i>					
<i>Contract:</i>					
McGirr Hawkins					
*Purchase of land.....				5,499	5,499
<i>Swan River—</i>					
<i>Contract:</i>					
A K Penner and Sons Ltd					
*Detachment building.....	620,112	1977-78		268,098	268,098

*Awarded through Public Works

*Amends reporting in previous years Public Accounts

*To amend last years reporting. Rockcliffe—expenditures of \$53,722 were not included in 1976-77.

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Manitoba—Concluded</i>					
Winnipeg—					
Contract:					
B F Klassen Construction Ltd					
*Divisional headquarters	**2,326,603	1976-77		162,437	2,326,603(f)
Poole Construction Ltd					
*Divisional headquarters	**10,630,421	1977-78		8,151,760	8,574,582
<i>Saskatchewan—</i>					
Big River—					
Contract:					
Anna Thiessen				6,195	6,195
*Purchase of land					
Coronach—					
Contract:					
Village of Coronach				15,153	15,153
*Purchase of land					
Glaslyn—					
Contract:					
Village of Glaslyn				8,999	8,999
*Purchase of land					
Meadow Lake—					
Contract:					
Marathon Realty Co				40,000	40,000
*Purchase of land					
Prince Albert—					
Contract:					
Graham Construction Co Ltd				44,190	1,272,425(f)
*Sub-division building	**1,292,061	1975-76			
Regina—					
Contract:					
Poole Construction Ltd				6,063	197,352(f)
*Tunnel extensions	**197,352	1976-77			
Comstock International Ltd				281	371,647(f)
*New main sub-station	**371,647	1975-76			
Bakers Electric Ltd				147,958	217,458(f)
*Electrical upgrading	**217,458	1976-77			
*Electrical upgrading	**131,021	1976-77		106,021	131,021(f)
St Walburg and Turtleford—					
Contract:					
Wild and Welin Construction Ltd				43,607	620,553(f)
*Detachment buildings	**620,553	1976-77			
Waskesiu—					
Contract:					
Bomac Construction Ltd				1,212	288,356(f)
*Detachment renovations	**288,356	1975-76			
Yorkton—					
Contract:					
City of Yorkton				69,200	69,200
*Purchase of land					
<i>Alberta—</i>					
Blairmore—					
Contract:					
Glen Little Construction Ltd				382,943	382,943(f)
*Detachment building	382,943	1976-77			
Boyle—					
Contract:					
Vanderspoel Construction Ltd				256,679	256,679
*Detachment building	471,559	1977-78			
Brooks—					
Contract:					
Brooks General Hospital and Nursing Home Dist. #28				60,000	60,000
*Purchase of land					
Cardston—					
Contract:					
Marathon Realty Co				60,000	60,000
*Purchase of land					
Kenwood Engineering Construction Ltd				511,456	511,456
*Detachment building	547,732	1977-78			
Fort Chipewyan—					
Contract:					
West Court Development				589	756,614(f)
*Detachment accommodation	**756,614	1975			

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Alberta—Concluded</i>					
High Level—					
Contract:					
Hagen Construction (1977) Ltd					
*Detachment building	539,233	1977-78		420,955	420,955
Mayerthorpe—					
Contract:					
Town of Mayerthorpe					
*Purchase of land				10,800	10,800
Stettler—					
Contract:					
Town of Stettler					
*Purchase of land				18,999	18,999
Joslyn and Olsen Contractors Ltd					
*Detachment building	424,345	1977-78		35,030	35,030
Thorsby—					
Contract:					
H D C Construction Co Ltd					
*Detachment building	424,307	1977-78		176,111	176,111
Wabasca—					
Contract:					
D G Basarab Construction Ltd					
*Detachment building	**271,741	1977		165,160	271,741
<i>British Columbia—</i>					
Armstrong—					
Contract:					
Seaward Construction					
*Detachment building	**211,193	1976		144,310	211,193(f)
Bella Coola—					
Contract:					
Howard Willson					
*Purchase of land				10,012	10,012
Burnaby—					
Contract:					
Vancouver City Savings					
*Purchase of land				19,454	19,454
Estate of Margaret S Davidson					
*Purchase of land				11,008	11,008
Barry Andrews					
*Purchase of land				14,730	14,730
Minister of Finance					
*Purchase of land				37,000	37,000
Courtenay—					
Contract:					
William Edwin Leakey					
*Purchase of land				163,150	163,150
Dease Lake—					
Contract:					
Guran Construction Co Ltd					
*Detachment quarters and mobile home	**492,998	1976-77		19,063	492,998(f)
Falkland—					
Contract:					
W Schmidt Construction Ltd					
*Detachment building	179,592	1977-78		175,977	175,977
Fort St James—					
Contract:					
Corporation of the Village of Fort St James					
*Purchase of land				7,644	7,644
Eric Turner					
*Purchase of land				29,431	29,431
Gabriola Island—					
Contract:					
Hallcraft Construction Co Ltd					
*Detachment building	189,126	1977-78		37,671	37,671
Golden—					
Contract:					
W H Tayler Construction (1975) Ltd					
*Detachment quarters	**562,820	1976-77		124,931	562,820(f)
Gold River—					
Contract:					
Village of Gold River					
*Purchase of land				17,762	17,762

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>British Columbia—Concluded</i>					
Fort McPherson— Contract: S S C Ltd					
*Housing	**240,170	1977		196,253	240,170
Fort Norman— Contract: Arctic Build-All					
*Married quarters	133,500	1977-78		42,944	42,944
Fort Rae— Contract: V I P Modular Const (Calgary) Ltd					
*Housing	109,161	1977-78		109,161	109,161
Fort Simpson— Contract: ***Cavan Construction Ltd					
*Detachment building	**860,003	1975		12,269	860,003(f)
Granisle— Contract: Noranda Mines Ltd					
*Purchase of land				11,903	11,903
Hope— Contract: Vander Brink Bros Contracting Ltd					
*Detachment building	**446,313	1977		290,958	446,313(f)
Lytton— Contract: Quachant Construction					
*Detachment building	419,778	1977		419,778	419,778
Nelson— Contract: Donaldson Mechanical Ltd					
*Air conditioning	130,119	1976		1,700	130,119(f)
Port McNeill— Contract: Village of Port McNeill					
*Purchase of land				25,000	25,000
Quadra Island— Contract: Helen Olga Foreman					
*Purchase of land				9,140	9,140
Robert Allan Ross Davie					
*Purchase of land				10,961	10,961
Minister of Finance					
*Purchase of land				189	189
Coastland Realty Ltd					
*Purchase of land				1,540	1,540
Rossland— Contract: Paul Adam Construction (1969) Ltd					
*Purchase of land				30,728	30,728
Smithers— Contract: Raymond Enterprises Ltd					
*Detachment building	421,212	1974-75		2,426	421,212(f)
Tofino— Contract: Quality Construction Ltd					
*Detachment building	184,450	1977-78		27,800	27,800
Victoria— Contract: Foreman Enterprises Ltd					
*Divisional headquarters	554,456	1977-78		553,323	553,323
Braidwood Nuttall McKenzie Brewer Greyell and Co					
*Divisional headquarters	4,600,000	1977-78		4,600,000	4,600,000
<i>Northwest Territories—</i>					
Aklavik— Contract: D L Guthrie Construction Ltd					
*Housing	129,057	1977-78		129,057	129,057

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

***To amend last year's reporting Fort Simpson—expenditures for 1976-77 were reported as \$285,978 instead of \$566,973.

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
<i>Northwest Territories—</i>					
Cambridge Bay—					
Contract:					
V I P Modular Const (Calgary) Ltd					
*Married quarters	178,085	1977-78		178,085	178,085
Fort Franklin—					
Contract:					
V I P Modular Const (Calgary) Ltd					
*Housing	148,610	1977-78		148,610	148,610
Fort Good Hope—					
Contract:					
S S C Ltd					
*Complex	**231,142	1977		107,816	231,142
Forth Smith—					
Contract:					
Drucker Const (Alberta) Ltd					
*Detachment building	619,504	1977-78		470,811	470,811
Frobisher Bay—					
Contract:					
Les Installations Modulaires D M Inc					
*Installation of prefab houses	**457,067	1976-77			457,067(f)
Hay River—					
Contract:					
Yukon Construction Co Ltd					
*Detachment quarters	**150,252	1976		6,598	150,252(f)
Inuvik—					
Contract:					
Poole Construction Ltd					
*Cell renovations	370,637	1977-78		370,637	370,637
Sach Harbour—					
Contract:					
Bomark Industries					
*Installation workshop and warehouse	**74,448	1976			63,069
Snowdrift—					
Contract:					
V I P Modular Const (Calgary) Ltd					
*Housing	188,285	1977-78		168,380	168,380
<i>Yukon Territories—</i>					
Dawson City—					
Contract:					
Clive Nicholson					
*Purchase of land				7,914	7,914
Whitehorse					
Contract:					
Walter Cabott Construction					
*Sub-division headquarters	**2,286,488	1975-76		36,165	2,286,488

TRANSPORT**DEPARTMENTAL ADMINISTRATION PROGRAM***Ontario—*

Cornwall—Transport Canada Training Institute					
Contract:					
*Joe Arban Contractor Ltd					
Ceramic and Quarry Tile	127,882	1977-78	60,000	53,779	53,779
*Black and McDonald Ltd					
Site Services Phase II	125,078	1976-77	75,100	76,378	**125,078(f)
Concrete Slabs	163,000	1977-78	150,000	143,675	143,675
Built Environment Coordinators					
Equipment Coordination	270,000	1976-77	100,000	89,379	240,537
*C & A Woodworking Ltd					
Supply and Installation of Millwork	338,460	1977-78	100,000	88,900	88,900
*Canadian Pittsburgh Industries					
Metal Cladding and Windows	740,123	1976-77	500,000	445,139	**613,309
Skylights and Glazing—Academic Bldg	698,866	1977-78	600,000	537,929	537,929
*Collavino Bros Construction Co Ltd					
Athletic Facilities	1,893,955	1977-78	1,500,000	1,408,329	1,474,604
*Comstock International Ltd					
Mechanical Work	1,855,456	1977-78	1,700,000	1,676,077	1,676,077
Mechanical Work—Academic Bldg	1,038,827	1976-77	200,000	184,921	**1,038,827
*Dominik Thompson Laframboise Malette					

*Awarded through Public Works

*Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
DEPARTMENTAL ADMINISTRATION PROGRAM—Concluded					
<i>Ontario—Concluded</i>					
Professional Fees—Architects and Engineers	2,900,000	1974-75	800,000	765,983	2,727,022
*R E Ferguson Ltd					
Electrical Services—Residence Block 1-4	949,994	1976-77	600,000	572,873	**747,037
*Nick Giamberardino and Bros Ltd					
Drywall	357,425	1977-78	15,000	15,000	15,000
*Heather and Little Ltd					
Roofing Sheet Metal and Flashing—Academic Building	402,928	1976-77	150,000	147,752	**338,571
Roofing North Residence and Com Facilities	299,081	1977-78	290,000	281,589	281,589
*Industrial Electrical Contractors					
Electrical Works—Academic Wing	869,237	1976-77	300,000	381,065	**842,993
*Johnson Controls Ltd					
Supply and installation of mechanical controls	408,800	1977-78	275,000	255,409	255,409
*Kurtz & Steel Ltd					
Project Control Service	859,735	1974-75	620,000	243,726	**674,589
*Leader Structures Ontario Ltd					
Foundations and structure					
Resident facilities	1,413,237	1976-77	523,500	510,825	**1,385,257
Masonry and Super Structure					
Residence Block	2,042,662	1976-77	700,000	666,404	**2,028,599
Masonry—Academic Building	287,026	1976-77	238,000	236,307	**282,808
**V K Mason Construction Ltd					
Lecture theatre and courtyard	1,828,024	1977-78	1,325,000	1,297,575	1,297,575
**McEwan Ghai and Associates Ltd					
Central control and monitoring system	1,421,434	1977-78	690,000	641,869	641,869
**Mometal Inc					
Steel Stairs Blocks 1 to 4	247,450	1977-78	248,000	225,606	225,606
Steel Stairs and Rails	189,463	1977-78	88,000	69,494	69,494
**Montgomery Elevators Co					
Elevators	254,394	1976-77	222,000	162,784	194,364
**S H Newman Co Ltd					
Food Service Equipment	399,995	1977-78	100,000	76,109	76,109
**Ottawa Mechanical Service Ltd					
Sprinkler and fire protection	557,656	1976-77	457,000	407,655	**500,784
**Ottawa R & R Construction Ltd					
Construction of heat sink	502,551	1977-78	502,551	410,528	410,528
**The J Pascal Hardware Co Ltd					
Miscellaneous hardware	375,000	1977-78	375,000	127,611	127,611
**Ross and Anglin Ltd					
Concrete Slabs on Grade	228,266	1977-78	228,266	212,753	212,753
**Sayer and Associates					
Mechanical Work—Residence Blocks 1 to 4	2,165,438	1976-77	1,930,000	1,570,477	**1,733,658
**St Lawrence—Northdown Joint Venture					
Drywall—Residence 3 to 4	430,300	1977-78	290,000	287,184	287,184
**Toronto Painting and Decorating Inc					
Painting—Academic Bldg	272,700	1977-78	12,750	12,750	12,750
**Univex Canada Ltd					
Electrical Work—Phase II	1,396,115	1977-78	1,396,115	1,126,339	1,126,339
**Westbridge Estates Ltd					
Partitions and ceiling systems	1,291,125	1977-78	1,291,125	1,023,999	1,023,999
Supply and installation of drywall	618,650	1977-78	618,650	545,688	545,688
**West Front Construction Ltd					
Site utilities—Phase II	185,000	1977-78	50,000	50,000	50,000
**Yorkland Drywall Systems Ltd					
Drywall—Residence No 2	198,409	1977-78	198,409	172,026	172,026
**Zimmcor Co.					
Aluminum windows, doors and metal walls	1,211,317	1977-78	900,000	861,915	861,915
MARINE TRANSPORT PROGRAM					
<i>Newfoundland—</i>					
<i> Marystown—</i>					
<i> Contract:</i>					
Marystown Shipyard Limited					
Refit and drydocking of <i>CCGS Narwhal</i>	215,788	1977-78	185,000	215,788	215,788(f)
Refit and drydocking of <i>CCGS Provo Wallis</i>	121,624	1977-78	177,000	121,624	121,624(f)
Refit of <i>CCGS Skidegate</i>	348,476	1977-78	331,053	331,053	331,053
Refit and drydocking of <i>CCGS Tupper</i>	200,071	1977-78	111,985	200,071	200,071(f)
<i> St John's—</i>					
<i> Contract:</i>					
Canadian National (Newfoundland) Dockyard					
Refit and drydocking of <i>CCGS Alert</i>	195,207	1977-78	203,000	195,207	195,207(f)
Refit of <i>CCGS John Cabot</i>	324,280	1977-78	324,280	324,280	324,280(f)
Refit of <i>CCGS Walter E Foster</i>	231,186	1977-78	314,000	231,186	231,186(f)
Refit of <i>CCGS Sir Humphrey Gilbert</i>	223,094	1977-78	223,094	223,094	223,094(f)
Refit and drydocking of <i>CCGS Labrador</i>	312,652	1977-78	312,652	312,652	312,652(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORT—Continued					
MARINE TRANSPORT PROGRAM—Continued					
New Brunswick—					
Saint John—					
Contract:					
Decca Radar Canada (1967) Ltd					
Harbour radar surveillance system	**896,927	1974-75	56,600	11,455	896,927(f)
Rocca Construction Ltd					
Construction of heliport hangar/pollution storage building	**249,437	1976-77	59,000	68,360	249,437(f)
Nova Scotia—					
Canso—					
Contract:					
J L Nichols Contracting Ltd					
Construction of building at Cranberry Island light station	114,167	1977-78	112,000	110,603	110,603
Halifax—					
Contract:					
Hawker Industries Ltd					
Refit and drydocking of CCGS Sir William Alexander	396,578	1977-78	243,000	396,578	396,578(f)
Refit of CCGS Wolfe	273,566	1977-78	220,090	273,566	273,566(f)
Hawker Siddeley Canada Ltd					
Refit of CCGS Edward Cornwallis	363,711	1977-78	321,000	363,711	363,711(f)
Refit of CCGS Louis S St Laurent	604,013	1977-78	601,000	604,013	604,013(f)
Nova Scotia Tractors and Equipment Ltd					
Supply and install generators on CCGS Labrador	104,872	1977-78	104,872	104,872	104,872(f)
Point-Edward—					
Professional Fees: Consulting Services					
Built Environment Co-ordinators	119,158	1974-75	2,322	2,332	119,158
*Co-Group	800,000	1976-77	507,871	507,871	507,871
*Errol D MacDonald	5,000	1977-78	4,649	4,649	4,649
Professional Fees: Engineering Services					
Napier Ltd	4,200	1977-78	4,200	4,200	4,200(f)
Professional Fees: Surveying Services					
*Atlantic Air Survey	2,100	1977-78	2,100	2,100	2,100(f)
*C A Campbell	10,000	1977-78	8,064	8,064	8,064
*Ross Willcocks & Assoc	80,000	1976-77	33,213	33,213	33,213
Quebec—					
Blanc Sablon—					
Contract:					
*Construction Norvex Ltee					
Construction of a steel sheet piling wall	287,586	1977-78	197,198	197,198	197,198
*Landry Construction Inc					
Construction of a fixed ramp	246,025	1977-78	246,025	246,025	246,025(f)
Ile D'Orleans—					
Contract:					
Sceptre Dredging Ltd					
Dredging	3,066,386	1977-78	1,081,313	1,081,313	1,081,313
Lac St Pierre—					
Contract:					
Marinex Inc					
Reconstruction of an artificial island	120,574	1977-78	110,000	120,574	120,574(f)
McNamara Corp of Newfoundland					
Dredging	674,000	1977-78	674,000	648,421	648,421(f)
Sceptre Dredging Ltd					
Dredging	669,465	1977-78	669,465	669,618	669,618(f)
Walsh Quebec Construction Co Ltd					
Construction of a light pier	**624,419	1973-74	55,467	55,467	624,419(f)
Levis—					
Contract:					
Davie Shipbuilding Ltd					
Refit of CCGS Sir John A MacDonald	522,975	1977-78	697,000	522,975	522,975(f)
Major repairs to CCGS McLeod Rogers	206,442	1977-78	206,442	206,442	206,442(f)
Major repairs to CCGS Skua	143,740	1977-78	143,740	143,740	143,740(f)
Quebec—					
Contract:					
Canadian Stone Marine					
Major repairs to CCGS J E Bernier	106,054	1976-77	106,054	106,054	106,054(f)
*Defoy Construction Inc					
Construction of administration building Queen's Wharf	2,585,109	1974-75			2,585,109(f)
Professional Fees: Consulting Services					
*Atec	425,000	1970-71			35,989(f)
Sorel—					
Contract:					
Marine Industries Ltee					
Major repairs to CCGG Montcalm	337,643	1977-78	337,643	335,560	335,560(f)
Major repairs to CCGS Nicolet	101,888	1976-77	101,888	101,888	101,888(f)
Yamachiche—					
Contract:					
Sceptre Dredging Limited					
Dredging	667,400	1977-78	667,400	619,951	619,951

*Awarded through Public Works
**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
MARINE TRANSPORT PROGRAM—Continued					
<i>Ontario—</i>					
<i>Lake Erie—</i>					
<i>Contract:</i>					
McQueen Marine Ltd					
Construct Pelee Passage lighthouse.....	791,800	1974-75	56,248	56,248	791,800
<i>Sault Ste Marie—</i>					
<i>Professional Fees: Consulting Services</i>					
*Beak Consultants.....	9,977	1977-78	9,977	9,977	9,977(f)
<i>Professional Fees: Engineering Services</i>					
*Dames and Moore.....	4,300	1977-78	4,292	4,292	4,292
<i>British Columbia—</i>					
<i>Prince Rupert—</i>					
<i>Contract:</i>					
Sygnat Construction Ltd					
Construct ships electronics workshop	**139,840	1976-77	35,340	35,340	139,840(f)
<i>Ucluelet—</i>					
<i>Contract:</i>					
A & B Homes					
Construct ten (10) dwellings	492,400	1977-78	492,400	492,400	492,400
<i>Vancouver—</i>					
<i>Professional Fees: Consulting Services</i>					
Cooper Tanner and Associates.....	**210,000	1976-77	46,494	46,494	205,682
<i>Contract:</i>					
Interland Contractors Ltd					
Construct repeater site building and related works	247,703	1977-78	247,703	247,703	247,703(f)
*Turnbull & Gale Construction Co Ltd					
Renovation	**320,697	1976-77	16,218	16,218	320,697(f)
<i>Victoria—</i>					
<i>Contract:</i>					
*Greenlees Pile Driving					
Phase IV wharf	**1,098,665	1975-76	487	487	1,098,665(f)
*Hunter Construction Ltd					
Helicopter hangar	**597,964	1976-77	367,871	367,871	595,964
*Webb & Trace Ltd					
Helicopter hangar	**564,461	1976-77	77,756	77,756	564,461
<i>Professional Fees: Consulting Services</i>					
*Willis Cunliffe Tait & Company Ltd	**435,000	1975-76	125,985	123,985	277,358
<i>Contract:</i>					
Yarrows Ltd					
Refit and drydocking of CCGS <i>Camsell</i>	118,632	1977-78	59,200	118,632	118,632(f)
Refit and drydocking of CCGS <i>Camsell</i>	189,638	1977-78	55,800	189,638	189,638(f)
Refit and drydocking of CCGS <i>Quadra</i>	113,604	1977-78	120,000	113,604	113,604(f)
<i>Williams Lake—</i>					
<i>Contract:</i>					
Guran Construction					
Loran C Building Phase 2	**759,484	1976-77	84,398	84,398	753,325(f)
<i>General—</i>					
<i>Various—</i>					
<i>Professional Fees: Land Appraisal</i>					
*Adi Ltd	10,196	1977-78	10,196	10,196	10,196
*Appraisals (Fredericton) Ltd	6,800	1977-78	3,200	3,200	3,200
<i>Contract:</i>					
Arctec Canada Ltd					
Ice effect trials in Arctic waters	148,567	1977-78	148,567	148,567	148,567(f)
Aviation Electric Ltd					
Purchase ship navigation trainer	**360,281	1975-76	141,112	141,112	360,281(f)
B C Equipment Co Ltd					
Diesel electric generating system	**227,937	1976-77	168,831	168,831	227,937(f)
Bell Helicopter Textron					
Model 206 L long ranger helicopter	380,269	1977-78	380,269	380,269	380,269(f)
Supply of spare parts	132,160	1977-78	1,577	1,577	1,577
Bennett Pollution Controls Ltd					
Purchase of oil containment boom	199,850	1977-78	186,200	186,200	186,200
Breton Industrial and Marine Ltd					
Build one Breaux/Manly pilot vessel	**418,223	1974-75	3,993	3,993	418,223(f)
British Hovercraft Corporation Ltd					
Model SRN 6 hovercraft	1,010,000	1976-77	1,200,000	88,553	999,428
Supply of spare parts	125,000	1976-77	31,243	31,243	120,480
Burrard Dry Dock Company Ltd					
Build two "R" Class icebreakers	**81,745,252	1975-76	42,000,000	34,175,906	66,411,971
Handling and storage	**135,358	1976-77	28,747	28,747	113,223
Canadian Dredge & Dock Co Ltd					
Build four self propelled barges	245,926	1976-77	232,627	232,627	232,627

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
MARINE TRANSPORT PROGRAM—Concluded					
<i>General—Concluded</i>					
<i>Various—Concluded</i>					
Canadian General Electric Company Ltd					
One propulsion machinery package for "R" Class icebreaker	**4,578,037	1973-74	248,354	248,354	4,578,037
Supply of shipset of propulsion machinery for "R" Class icebreaker	**8,111,730	1975-76	4,646,460	4,646,460	7,319,662
Canadian Marconi Co					
VHF/FM marine mobile radio telephones	**1,057,852	1975-76	13,093	13,093	993,768
Collins Radio Company of Canada Ltd					
VHF/FM radio telephone equipment	432,614	1975-76	80,000	80,000	130,000
Maritime mobile HF/SSB communication system	**1,946,526	1972-73	26,772	26,772	1,946,526
Supply of spare parts	**185,935	1975-76	174,024	174,024	176,233
Continental Steel Ltd					
Construct radar towers and related works	**348,810	1976-77	109,473	109,473	348,810(f)
Davidson Manufacturing Co Ltd					
Construct four 27' workboat/lifeboats	**141,229	1976-77	59,471	59,471	76,047
Esso Chemical Canada					
Oil spill dispersant concentrate	103,200	1977-78	103,200	103,200	103,200(f)
Gabriel Aero Marine Instruments Ltd					
MF/HF SSB marine radio telephones	226,069	1977-78	202,002	202,002	202,002
German & Milne					
Polar icebreaker study and design	1,231,612	1974-75	51,765	51,765	1,231,612(f)
Hoverlift Systems Ltd					
Design study for air cushion platform for Coast Guard ships	163,704	1977-78	163,704	163,704	163,704(f)
Industrial Plastics Canada					
Purchase four transvac 500D	191,924	1977-78	47,072	47,072	47,072
K C Johnson Construction Ltd					
Vessel traffic management system	**764,544	1976-77	87,701	87,701	764,544(f)
Leigh Instruments Ltd					
Vessel traffic management system	**9,097,445	1975-76	2,061,269	2,061,269	8,536,822
Marine Equipment Ltd					
Oil-Containment boom system	220,589	1977-78	220,260	220,260	220,260
Maritime Hydraulics and Machinery Ltd					
Oil recovery system	267,273	1977-78	238,182	238,182	238,182
Marlin Yachts Co Ltd					
Construct ten aluminum work boats	**157,596	1976-77	33,639	33,639	157,596(f)
Millstream Timber Ltd					
Water supply pipeline and related works	173,131	1977-78	150,816	173,131	173,131(f)
Mount Royal Marine Repairs Ltd					
One refurbished 50' landing craft	145,600	1977-78	145,600	145,600	145,600(f)
Nanisivik Mines Ltd					
Construct a public cargo shipping wharf	3,800,000	1974-75	1,040	1,040	2,376,692
Nautical Electronic Laboratories Ltd					
Twenty-four marine transmitters and spares	**775,096	1975-76	220,366	220,366	775,096(f)
Forty-two marine beacon systems	623,092	1977-78	225,000	225,000	225,000
Nican Electronics Corporation					
Twenty marine communications receivers	291,739	1977-78	285,340	285,340	285,340
Oil Mop Pollution Control Ltd					
Three oil mops	118,460	1977-78	118,460	118,460	118,460(f)
Three oil mops	117,366	1977-78	117,366	117,366	117,366(f)
Phillips Cables Ltd					
50,000' submarine cable	125,764	1977-78	125,764	125,764	125,764(f)
Presentey Engineering Products Ltd					
Continuous marine broadcast record reproducer system	**588,625	1976-77	164,379	164,379	440,885
Riverton Boat Works Ltd					
Supply one twin screw buoy tender	1,656,636	1974-75	5,000	5,000	1,656,636(f)
Saint John Shipbuilding and Drydock Co Ltd					
Conversion of CCGS Skidegate	**874,160	1976-77	623,865	623,865	874,160(f)
Seaward Construction Ltd					
Radar tower and related work	**385,147	1976-77	98,602	98,602	385,147
Standard Aero Engine Ltd					
Repair overhaul and modify aero engines	167,236	1977-78	167,236	167,236	167,236
Textron Inc					
Three model 206L long ranger helicopters	1,288,310	1977-78	1,288,310	1,288,310	1,288,310(f)
Professional Fees: Land Appraisal					
*Turner Drake & Part	3,600	1977-78	2,358	2,358	2,358
Contract:					
Vacusan Systems Ltd					
Vacuum sewage system for CCGS D'Iberville	140,576	1975-76	3,025	3,025	133,542
Vacuum sewage system for CCGS Simon Fraser and CCGS N B McLean	**273,360	1975-76	5,218	5,218	271,396
Walter Cabott Construction					
Construction of VTM facilities operations building	**694,641	1976-77	23,265	23,265	694,641

*Awarded through Public Works

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM					
<i>Newfoundland—</i>					
<i>Gander—</i>					
Contract:					
Kean's Sand and Gravel Renovate Sewer Lines	329,600	1977-78	230,000	224,200	224,200
Maritime Builders Ltd					
Control Centre Building	3,953,300	1977-78	1,260,000	1,233,400	1,233,400
Newfoundland Engineering and Construction					
Extend Terminal Building	2,165,300	1977-78	1,500,000	1,466,600	1,466,600
Foundation for Control Centre	519,900	1976-77	40,000	38,400	**519,900(f)
Nova Construction Company					
Runway Construction	1,469,200	1977-78	1,445,000	1,441,300	1,441,300
<i>Goose Bay—</i>					
<i>Contract:</i>					
Lavalie's Electrical Ltd					
Field Electrical Centre	113,700	1977-78	110,000	109,000	109,000
Pinset Construction					
Construct Control Tower	1,241,600	1976-77	625,000	616,850	1,221,200
<i>St John's—</i>					
<i>Contract:</i>					
CCM Construction					
Security Fencing	206,900	1976-77	103,000	102,600	206,900(f)
Maxim Electrical Ltd					
Approach Lighting	162,500	1977-78	160,000	156,600	156,600
<i>Nova Scotia—</i>					
<i>Halifax—</i>					
<i>Contract:</i>					
Boyd and Garland Construction					
Field Electrical Centre	597,300	1976-77	220,000	216,800	588,800
Carson Construction					
Entrance Road	207,300	1976-77	35,000	34,800	207,300(f)
<i>Sydney—</i>					
<i>Contract:</i>					
Municipal Ready-Mix Ltd					
Resurface Runways	282,700	1977-78	275,000	274,000	274,000
Union Construction Ltd					
Install Instrument Landing System	149,000	1977-78	140,000	139,900	139,900
<i>New Brunswick—</i>					
<i>Charlo—</i>					
<i>Contract:</i>					
Atlantic Building Contractor					
Airport Operations Complex	763,800	1976-77	10,000	9,500	**763,800(f)
Dexter Construction					
Road and related work	130,200	1976-77	85,000	80,800	130,200(f)
Diamond Construction					
Apron and taxiways	245,900	1977-78	170,000	166,000	166,000
<i>Riverview—</i>					
<i>Contract:</i>					
Frizzell Construction Ltd					
Roads and car park	161,500	1977-78	130,000	128,000	128,000
A C Mallet Ltd					
Air Traffic Centre	4,006,600	1975-76	10,000	9,900	**3,995,100
<i>Saint John—</i>					
<i>Contract:</i>					
John Flood and Sons					
Sewage Treatment Plant	226,300	1977-78	226,300	226,300	226,300(f)
<i>St Leonard—</i>					
<i>Contract:</i>					
Diamond Construction					
Runway and related work	1,765,100	1977-78	300,000	278,900	278,900
<i>Quebec—</i>					
<i>Chandler—</i>					
<i>Contract:</i>					
Real Caissy Inc					
Construct runway	209,108	1976-77	14,000	13,095	209,108(f)
<i>Fort Chimo—</i>					
<i>Contract:</i>					
Constructions Arenco					
Power Plant	153,000	1977-78	153,000	153,000	153,000(f)
<i>Lac Eon—</i>					
<i>Contract:</i>					
Norbec Construction					
Close Station	240,800	1977-78	50,000	46,400	46,400
<i>Montreal—</i>					
<i>Contract:</i>					
Verral Metals					
Install control consoles	235,000	1977-78	215,000	219,100	219,100
Couture Electric					
Install navigation system	245,600	1977-78	5,000	3,000	3,000
Sampson and Lamontagne					
Install radar	126,000	1977-78	50,000	42,800	42,800

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM—Continued					
<i>Quebec—Concluded</i>					
Natashquan—					
Contract:					
Lang Construction					
Runway repairs	650,000	1976-77	400,000	397,059	592,500
Rouyn—					
Contract:					
Gart Construction					
Water distribution systems	205,300	1976-77	40,000	32,580	**176,800
Water treatment plant	255,000	1977-78	30,000	33,000	33,000
Sept-Isles—					
Contract:					
Beaudet and Marquis					
Air terminal building	8,217,000	1976-77	4,320,200	4,875,348	7,828,900
Install regulations	360,000	1977-78	300,000	312,200	312,200
Runway lighting	100,000	1977-78	100,000	83,700	83,700
Emergency lighting	181,600	1977-78	150,000	161,700	161,700
Val d'Or—					
Contract:					
Gart Construction					
Install air navigation system	575,000	1976-77	80,000	78,733	**525,500
Ontario—					
Dryden—					
Contract:					
Schettler Electric					
Glide path	103,032	1977-78	105,000	103,032	103,032(f)
Kenora—					
Contract:					
Mulder Bros Ltd					
Extend runway	1,094,148	1977-78	1,000,000	986,968	986,968
Ottawa—					
Contract:					
Beaver Asphalt					
Runway repairs	912,300	1977-78	900,000	912,300	912,300(f)
David Coles					
Aircraft waste disposal system	183,013	1977-78	80,000	81,157	81,157
Marion Construction					
Passenger transfer tube	589,983	1977-78	590,000	589,983	589,983(f)
Pembroke—					
Contract:					
Smith's Construction					
Reconstruct runway	521,805	1977-78	525,000	521,805	521,805(f)
Sarnia—					
Contract:					
Towland Construction					
Overlay Runway	334,631	1977-78	335,000	334,631	334,631(f)
Sault Ste Marie—					
Contract:					
Brown and Huston Ltd					
Sewage system	335,548	1976-77	290,000	291,024	335,548(f)
Sudbury—					
Contract:					
Warren Bitulithic					
Resurface runway and apron	723,518	1977-78	723,518	707,713	707,713
Thunder Bay—					
Contract:					
Sillman Ltd					
Terminal building alterations	2,042,441	1977-78	1,000,000	815,787	815,787
Timmins—					
Contract:					
Hernbrouff and Dernbrowitz					
Water supply system	272,711	1976-77	30,000	30,761	272,711(f)
Toronto—					
Contract:					
Harbridge and Cross					
Air Traffic Centre	5,425,224	1976-77	1,700,000	1,723,438	5,425,224(f)
Maxim Electrical Construction					
Air Traffic Centre	114,010	1976-77	10,000	11,909	**114,010(f)
Richard and B A Ryan					
Relocate radar	622,191	1976-77	225,236	242,470	622,191(f)
Warren Bitulithic					
Traffic Control Centre	723,518	1977-78	700,000	707,713	707,713
Windsor—					
Contract:					
Eastern Construction					
Air Terminal Building renovations	937,038	1976-77	922,000	920,170	937,038(f)

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM—Continued					
<i>Manitoba—</i>					
St Andrews—					
Contract:					
Maple Leaf Construction					
Runway construction	445,497	1977-78	140,000	132,584	132,584
Winnipeg—					
Contract:					
B A Construction					
Taxiway and apron	2,152,489	1976-77	2,100,000	2,058,178	2,098,760
Borger Industries Ltd					
Road	526,000	1977-78	5,000	2,564	2,564
Randall Plumbing and Heating					
Air conditioning and power supply	173,033	1977-78	15,000	15,000	15,000
City of Winnipeg					
Municipal Services	555,000	1977-78	500,000	482,350	482,350
<i>Saskatchewan—</i>					
La Ronge—					
Contract:					
Huber Electric					
Air Navigation System	106,943	1977-78	100,000	97,283	97,283
Nordic Builders Ltd					
Four staff dwellings	200,325	1977-78	170,000	165,969	165,969
North Battleford—					
Contract:					
Asphalt Services Ltd					
Taxiway, roadway and parking lot	258,421	1977-78	200,000	165,969	165,969
Prince Albert—					
Contract:					
Poole Construction Ltd					
Field Electrical Centre	116,847	1977-78	100,000	93,450	93,450
City of Prince Albert					
Roadway	120,000	1977-78	115,000	112,210	112,210
Saskatoon—					
Contract:					
Cana Construction Ltd					
Operations building renovations	825,585	1977-78	825,000	823,146	823,146
J Holiday Scott and M Desmond Paine					
Supervision of Terminal Building Construction	361,599	1973-74	75,000	72,467	361,599(f)
<i>Alberta—</i>					
Calgary—					
Contract:					
Active Traffic Markers					
Signage	247,304	1977-78	272,400	241,441	241,441
Atelier Sign Design					
Signage	127,872	1977-78	131,579	112,329	112,329
Beaver Construction					
Airport Parking Apron	7,466,822	1974-75	1,634,260	1,611,708	7,466,822(f)
Cana Construction					
Services Building	5,599,353	1975-76	249,356	274,709	5,599,353(f)
Air Terminal Building	64,302,043	1975-76	9,923,573	14,836,543	61,114,013
Roadways	4,106,890	1975-76	21,929	21,929	4,106,890(f)
Ellis-Don Ltd					
Parking structure	11,496,505	1976-77	6,987,109	6,640,221	11,249,617
McEwan Bros Ltd					
Landscaping	345,000	1977-78	320,000	240,475	240,475
McLellan Supply Co					
Fencing	107,869	1977-78	116,400	92,563	92,563
Mi Construction					
Landscaping	347,080	1977-78	378,334	337,825	337,825
Pioneer Paving					
Paving Cargo Area	405,945	1977-78	414,274	405,945	405,945(f)
Roadways	2,554,598	1976-77	1,523,046	1,688,177	2,554,598(f)
Robert Mitchell Ltd					
Loading bridges	604,983	1977-78	448,011	409,104	409,104
Rowland Construction					
Pumping station reservoir	553,000	1974-75	40,751	40,751	**550,011
Spies Construction					
Landscaping	279,690	1977-78	283,000	279,690	279,690(f)
Standard General Construction					
Paving	2,041,037	1975-76	144,493	152,930	2,041,037(f)
Overlay runway	875,359	1977-78	150,000	108,961	108,961
Edmonton—					
Contract:					
Cana Construction					
Air Operations Centre	6,408,107	1977-78	1,534,750	1,534,750	1,534,750
Carmacks Construction					
Parking Lot	804,986	1976-77	611,124	567,085	795,702

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM—Continued					
<i>Alberta—Concluded</i>					
Crown Paving					
Taxiways	1,280,114	1976-77	24,037	24,005	1,280,114(f)
Poole Engineering					
Storm drainage	608,932	1976-77	7,774	7,774	562,489
Sewage lagoon	434,864	1977-78	401,237	401,237	401,237
Grand Prairie—					
Contract:					
Aero Asphalt Paving					
Overlay runway	296,214	1977-78	317,000	272,729	272,729
Lethbridge—					
Contract:					
City Excavating					
Sewer system	219,891	1977-78	214,851	214,851	214,851
Villeneuve—					
Contract:					
Fort Services and Ditching					
Sewer and water system	677,615	1977-78	668,950	668,950	668,950
High-Line Construction					
Surface runways and taxiways	199,800	1977-78	199,800	199,800	199,800
Joslyn and Olsen Ltd					
Garage	178,904	1977-78	74,000	47,767	47,767
<i>British Columbia—</i>					
Cranbrook—					
Contract:					
Dallas Construction					
Garage	318,808	1976-77	12,000	11,947	318,808(f)
Fort St John—					
Contract:					
Albion Construction					
Traffic Control Tower	1,424,000	1977-78	388,546	388,546	388,546
Kelowna—					
Contract:					
Midvalley Construction					
Resurface runways	346,782	1977-78	349,308	346,782	346,782(f)
Penticton—					
Contract:					
Midvalley Construction					
Resurface runway	296,339	1977-78	300,000	296,339	296,339(f)
Prince George—					
Contract:					
Antler Construction					
Sewer system	246,481	1976-77	45,000	43,226	246,481(f)
Smithers—					
Contract:					
Antlem Construction					
Drainage and paving	1,714,714	1976-77	50,000	47,772	**1,714,714(f)
Vancouver—					
Contract:					
Seaward Construction					
Traffic Control Tower alterations	241,171	1977-78	25,000	21,663	21,663
<i>Northwest Territories—</i>					
Baker Lake—					
Contract:					
Tower Company					
Garage	220,000	1976-77	20,000	19,667	211,849
Broughton Island—					
Contract:					
Tower Company					
Air Navigation System	135,500	1977-78	5,000	2,400	2,400
Chesterfield Inlet—					
Contract:					
Tower Company					
Airport development	390,729	1977-78	340,000	337,607	337,607
Coral Harbour—					
Contract:					
Tower Company					
Water reservoir	66,300	1976-77	18,000	16,328	66,166
Fort McPherson—					
Contract:					
Carn Construction					
Airport development	350,505	1977-78	236,728	213,039	213,039

Location, contractor and project	Amount of contract \$	Year of contract	1977-78 Estimates \$	1977-78 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued					
AIR TRANSPORTATION PROGRAM—Concluded					
<i>Northwest Territories—Concluded</i>					
Frobisher—					
Contract:					
Santrop Ltd					
Resurface runway	4,070,000	1976-77	3,000,000	3,059,600	4,034,100
Hall Beach—					
Contract:					
Tower Company					
Garage and Beacon Building	135,419	1976-77	12,000	11,270	135,419(f)
Holman—					
Contract:					
F H Ross Associates					
Airport Development	434,231	1977-78	276,139	276,139	276,139
Passenger and cargo shelter	241,820	1977-78	241,820	241,820	241,820(f)
Lake Harbour—					
Contract:					
Constructions Arenco					
Terminal Building	290,000	1977-78	176,700	174,200	174,200
Pond Inlet—					
Contract:					
Constructions Arenco					
Terminal Building	127,300	1977-78	44,400	44,100	44,100
Rankin Inlet—					
Contract:					
Tower Company					
Runway repairs	796,326	1975-76	14,000	13,961	747,555
Foundation Company					
Air Terminal Building	470,000	1976-77	290,000	281,632	449,198
Garage	226,675	1976-77	85,000	82,143	226,675(f)
Sankiluaq—					
Contract:					
Constructions Arenco					
Terminal Building and Garage	443,000	1977-78	300,000	255,700	255,700
Strathcona Sound—					
Contract:					
Nanisivik Mines					
Develop new airport	3,515,000	1974-75	1,400,000	1,138,368	3,382,089
General Headquarters					
Contract:					
CAE Electronics					
Joint En Route Terminal System	18,650,653	1973-74	4,000,000	3,670,173	9,040,173
Maintenance Test Facilities	118,962	1977-78	120,000	118,962	118,962(f)
Centre Electro Technique					
Remote Control Equipment	342,650	1976-77	40,000	33,200	251,665
Voice Equipment	795,223	1976-77	300,000	260,063	397,507
D G Instruments					
Air Navigation Equipment	319,134	1977-78	300,000	285,509	285,509
Goodwood Data Systems					
Supply and Instal Operational Information Display Systems	2,119,337	1974-75	30,000	29,248	2,113,735
Spares for Display System	143,115	1974-75	2,000	1,832	143,115(f)
ITT Aerospace					
Receiver and Transmitter Radios	1,123,564	1975-76	350,000	341,601	1,123,564(f)
Litton Systems					
Air Traffic Simulator	2,505,292	1975-76	70,000	62,660	2,450,715
Aircraft Sensor	829,635	1976-77	150,000	155,034	619,141
Magna International					
Enroute Consols	247,149	1975-76	15,000	14,711	114,680
Mitsubishi Electric Corporation					
Supply Airport Surface Detection Radar	360,000	1973-74	1,500	1,337	352,449
Nautical Electronic Laboratories					
Lighting	285,546	1976-77	270,000	266,879	285,546(f)
Beacon Transmitter Systems	182,749	1977-78	180,000	182,749	182,749(f)
Philips Electronic Industries					
Visual Omni Range System	1,218,846	1975-76	200,000	207,002	1,015,695
Navigation Aids	973,065	1977-78	800,000	794,907	794,907
Instrument Landing Systems	3,017,513	1977-78	150,000	115,515	115,515
Racal Ltd					
Supply the Time Insertion Units	347,463	1974-75	25,000	25,672	333,759
Raytheon Ltd					
Distance Measuring Equipment	2,989,004	1975-76	750,000	731,559	2,760,021
Decoding Equipment	277,822	1977-78	300,000	277,822	277,822(f)
Video Scan Converters	327,623	1977-78	300,000	327,623	327,623(f)
Rockwell International Collins Canada					
Communication Control System	12,350,473	1975-76	4,000,000	4,089,994	7,226,733

Location, contractor and project	Amount of contract	Year of contract	1977-78 Estimates	1977-78 Expenditures	Expenditures to date
	\$		\$	\$	\$
TRANSPORT—Concluded					
SURFACE TRANSPORTATION PROGRAM					
<i>Nova Scotia—</i>					
North Sydney—					
Contract:					
*Leonard Construction Co Ltd	**100,280	1976-77	200	171	99,561(f)
Warehouse building	**100,280	1976-77	200	171	99,561(f)
*Wheaton Construction Nova Scotia Ltd					
Ferry terminal FAC East Guide Pier	225,296	1977-78	250,000	218,071	218,071
<i>Newfoundland—</i>					
Port aux Basques—					
Contract:					
*Pitts Engineering Construction Limited					
Dredging Ferry Terminal Wharf	1,154,485	1977-78	5,550,000	1,154,485	1,154,485(f)
Excavation and site preparation ferry terminal and wharf	**1,670,619	1976-77	1,000,000	765,343	1,670,619(f)
*McNamara Corporation of Newfoundland Limited					
Transfer Bridge and fendering ferry terminal and wharf	2,952,651	1977-78	2,000,000	1,696,839	1,696,839
*Avalon Construction and Engineering Ltd					
Ferry wharf end loading transfer bridge	274,931	1977-78			
<i>Prince Edward Island—</i>					
Borden—					
Contract:					
*Curran and Briggs Limited					
Disposal Systems for vessels	**398,009	1975-76	125,000	519	398,009(f)
Wood Island—					
Contract:					
*Williams Murphy and McLeod (1970) Limited					
New ferry terminal building	**352,874	1976-77	125,000	122,302	352,874(f)
<i>Quebec—</i>					
Quebec—					
Contract:					
German and Milne					
Design for passenger/auto/truck/railcar ferry	281,180	1977-78	250,000	239,003	239,003
Mirabel—					
Contract:					
*Beauchemin Beaton Lapointe Inc					
Engineering services	**2,767,000	1974-75	1,001,257	1,001,257	1,689,991
*Confarge Ltd—Franco Division					
Embankment foundation and paving	5,422,016	1976-77	4,005,730	4,005,730	4,786,460
*Germano Construction Ltd					
Construction of buildings—Phase V	**5,928,762	1976-77	2,855,490	2,855,490	4,487,293
<i>Alberta—</i>					
Contract:					
*Tridale Construction Co Ltd					
Consulting services Yellowknife Highway—Strengthening Program Jasper National Park	**1,627,742	1976-77	900,000	638,763	***1,627,742(f)
VETERANS AFFAIRS					
<i>Nova Scotia—</i>					
Halifax—					
Contract:					
*Dowcoelectric Ltd					
Camp Hill Hospital—Fire alarm system	354,000	1977-78		26,100	26,100
<i>Quebec—</i>					
St Anne de Bellevue—					
Contract:					
*Legault & Touchette Inc					
St Anne's Hospital—Improvements to sanitary system	136,918	1977-78		111,381	111,381
*General Sprinklers Co Ltd					
St Anne's Hospital—Sprinkler system	729,894	1977-78		729,894	729,894(f)
<i>Ontario—</i>					
London—					
Contract:					
John Hayman & Sons					
Westminster Hospital—Demolition of Unit 2	**126,593	1976-77		4,483	126,593(f)
<i>Manitoba—</i>					
Winnipeg—					
Contract:					
*Hansen Construction Ltd					
Deer Lodge Hospital—Renovations to wards V & W	**543,607	1976-77		304,055	543,607(f)
<i>Alberta—</i>					
Calgary—					
Contract:					
*Bennet & White Western Ltd					
Colonel Belcher Hospital—Renovations to Wards A & B	**3,588,950	1975-76		1,153,234	3,558,905(f)

*Awarded through Public Works

**Amends reporting in previous years Public Accounts

***Payment of \$51,710 by Parks Canada to be included with surface share.

Construction and Acquisition of Machinery and Equipment

	Amount \$		Amount \$
AGRICULTURE		CONSUMER AND CORPORATE AFFAIRS	
Department		Department	
ADMINISTRATION PROGRAM		ADMINISTRATION PROGRAM	
Data processing equipment	152,570	Furniture and fixtures	36,825
Road motor vehicles	8,245	Office machines and equipment	76,645
Office equipment and furnishings	243,093	Other equipment	66,483
Other equipment	6,794		179,953
Scientific and technical equipment	4,300		
	415,002		
RESEARCH PROGRAM		CONSUMER AFFAIRS PROGRAM	
Agricultural equipment	549,388	Scientific equipment	527,785
Scientific and technical equipment	1,274,361	Furniture and fixtures	20,455
Office equipment and furnishings	125,931	Office machines and equipment	102,425
Road motor vehicles	421,569	Motor vehicles	445,690
Computers	94,166	Other equipment	81,369
Other equipment	217,108		1,177,724
	2,682,523		
PRODUCTION AND MARKETING PROGRAM		CORPORATE AFFAIRS PROGRAM	
Agricultural equipment	22,829	Furniture and fixtures	6,144
Scientific and technical equipment	149,905	Office machines and equipment	9,086
Office equipment and furnishings	104,441	Other equipment	471
Computers	12,889		15,701
Road motor vehicles	349,660		
Other equipment	10,260		
	649,984		
HEALTH OF ANIMALS PROGRAM		COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM	
Agricultural equipment	21,735	Furniture and fixtures	12,364
Scientific and technical equipment	248,354	Office machines and equipment	24,153
Office equipment over \$150 and furnishings	80,811	Motor vehicles	5,125
Road motor vehicles	534,281	Other equipment	4,746
Other equipment	37,356		46,388
	922,537		
Canadian Grain Commission		INTELLECTUAL PROPERTY PROGRAM	
Scientific and technical equipment	358,285	Furniture and fixtures	55,126
Office equipment and furnishings	40,647	Office machines and equipment	54,383
Grain handling equipment	1,814,110		109,509
Railway maintenance equipment	16,500		1,529,275
Workshop equipment	12,693		
Communications equipment	8,591		
Heating and refrigeration equipment	23,816		
Lighting equipment	10,617		
Transportation equipment	7,259		
Computer equipment	46,704		
Other equipment	50,303		
	2,389,525		
Canadian Dairy Commission		ENERGY, MINES AND RESOURCES	
Office equipment and furnishings	11,071	ADMINISTRATION	
Canadian Livestock Feed Board		Machinery and equipment	352,511
Furniture and fixtures	2,038	Computers and EDP equipment	201,215
Other related equipment	938	Aircraft and ships	31,905
	2,976	Motorized vehicles	15,633
	7,073,618		601,264
		MINERAL AND ENERGY RESOURCES PROGRAM	
		Machinery and equipment	2,388,263
		Computers and EDP equipment	699,435
		Aircraft and ships	12,112
		Motorized vehicles	384,713
			3,484,523
		EARTH SCIENCES PROGRAM	
		Machinery and equipment	2,250,888
		Computers and EDP equipment	1,888,858
		Aircraft and ships	61,880
		Motorized vehicles	135,725
			4,337,351
			8,423,138
COMMUNICATIONS		Atomic Energy Control Board	
Department		Furniture and fixtures	44,579
Scientific equipment	3,273,971	Measuring, controlling apparatus and accessories	24,190
Transportation equipment	359,400	Office machines and equipment	12,194
Furniture, fixtures and office equipment	79,144	Other equipment	293,067
Other equipment	625,162	Road motor vehicles	17,261
	4,337,677	Safety and sanitation equipment, alarm and single systems	15,715
		Other types of equipment	368
			407,374
Canadian Radio-television and Telecommunications Commission		National Energy Board	
Office equipment	301,805	Furniture and fixtures	16,541
Transportation equipment	9,300	Office machines and equipment	51,127
	311,105	Translation equipment	1,888
	4,648,782		69,556
			8,900,068

Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
ENVIRONMENT		FINANCE	
ADMINISTRATION PROGRAM		Anti-Inflation Board	
Other electrical equipment	817	Office machines and equipment	6,796
Furniture and fixtures	41,580	Furniture and fixtures	2,683
Office machinery and equipment	37,482		9,479
Photographic equipment	25,893		
Computer equipment	19,671	Auditor General	
Motor vehicles	8,955	Office furniture and equipment	512,128
Heating and air conditioning	180		
Miscellaneous equipment	4,524	Insurance	
	139,102	Furniture and fixtures	5,320
		Office machines and equipment	4,320
			9,640
FISHERIES AND MARINE PROGRAM		Tariff Board	
Other electrical equipment	209,355	Office machinery and equipment	4,664
Furniture and fixtures	447,965		535,911
Heating and air conditioning	133,369		
Office machinery and equipment	392,500	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS	
Photographic equipment	162,393	Office equipment	18,012
Motor vehicles	1,106,720	Transportation equipment	13,972
Laboratory equipment	3,864,701		31,984
Industrial machinery and equipment	363,234		
Communications equipment	790,584		
Fire fighting and safety equipment	34,533		
Camp equipment	36,541		
Vessels and ancillary equipment	5,428,693		
Meteorological equipment	444,134		
Computer equipment	851,854		
Electric generating plants	52,270		
Miscellaneous equipment	1,540,638		
	15,859,484		
ENVIRONMENTAL SERVICES PROGRAM		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Other electrical equipment	625,776	ADMINISTRATION PROGRAM	
Furniture and fixtures	234,527	Communication and related equipment	42,560
Heating and air conditioning	79,440	Furniture and fixtures	6,461
Office machinery and equipment	569,825	Office machinery and equipment	149,387
Photographic equipment	77,728	Road motor vehicles	4,858
Motor vehicles	1,168,319	Miscellaneous	2,657
Laboratory equipment	3,953,060		205,923
Industrial machinery and equipment	93,312		
Communications equipment	287,056	INDIAN AND ESKIMO AFFAIRS PROGRAM	
Fire fighting and safety equipment	61,411	Agricultural machinery and equipment	181,820
Camp equipment	38,370	Audio-visual equipment	463,099
Vessels and ancillary equipment	106,390	Construction and road maintenance equipment	195,308
Meteorological equipment	2,133,616	Cooking, heating and refrigeration equipment	194,977
Computer equipment	2,240,072	Electric lighting distribution and control equipment	353,344
Electrical generating plants	112,268	Fire fighting equipment	294,639
Recoverable equipment	3,463	Furniture and fixtures	867,896
Engineering equipment	117,915	Laundry and sewing equipment	148,324
Miscellaneous equipment	512,811	Office machinery and equipment	470,765
	12,415,359	Playground and recreation equipment	96,656
	28,413,945	Radio equipment	29,113
		Safety and sanitation equipment	92,338
		Ships, boats and outboard motors	47,749
		Transportation equipment	1,068,079
		Vocational training equipment	93,672
		Miscellaneous	810,674
			5,408,543
EXTERNAL AFFAIRS		NORTHERN AFFAIRS PROGRAM	
Department		Audio-visual equipment	4,138
Communications and related equipment	4,124,402	Camping	9,628
Heating, air conditioning and refrigeration equipment	291,100	Construction and road maintenance	142,015
Other electric equipment and appliances	1,140,410	Fire fighting equipment	222,134
Safety and sanitation equipment, alarm and signal systems	17,091	Heating and refrigeration	4,474
Furniture and fixtures	5,458,993	House furnishings	22,220
Other equipment	123,542	Maintenance and shop	14,488
Office machines and equipment	686,884	Marine equipment	8,735
Road motor vehicles	750,044	Metering equipment	10,451
Warehousing, crating and pre-shipping costs	116,677	Mines rescue	3,539
	12,869,143	Office furniture and fixtures	72,694
		Office machinery and equipment	64,072
Canadian International Development Agency		Radio equipment	150,526
Furniture and fixtures	78,645	Road motor vehicles	51,007
Office machinery and equipment	15,317	Scientific and technical	12,044
Other equipment	94,927	Surveying equipment	13,066
	188,889	Tracked snow vehicles	16,748
		Water quality equipment	159,672
		Miscellaneous	1,118,294
International Joint Commission			
Other equipment	11,601		
	13,069,633		

Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued		Federal Court of Canada	
		Furniture and fixtures.....	35,828
		Office machines and equipment.....	16,714
			52,542
PARKS CANADA PROGRAM		Law Reform Commission	
Antique and period artifacts.....	372,148	Furniture and fixtures.....	6,568
Boat and marine equipment.....	115,259	Office machines and equipment.....	23,903
Camp equipment.....	71,435		30,471
Cars and trucks.....	1,345,196	Tax Review Board	
Construction equipment.....	180,146	Furniture and fixtures.....	2,306
Electrical equipment.....	90,073	Office machines and equipment.....	2,539
Electronic equipment.....	82,850		4,845
Fire fighting equipment.....	116,123	Canadian Human Rights	
Light and heat equipment.....	77,777	Furniture and fixtures.....	25,791
Office equipment.....	183,667	Office machines and equipment.....	67,643
Office furniture.....	104,799		469,084
Photographic equipment.....	275,341	LABOUR	
Radio equipment.....	328,253	Canada Labour Relations Board	
Reproduction of antique and period artifacts.....	520,314	Furniture and fixtures.....	4,474
Scientific equipment.....	91,398	Office machinery and equipment.....	2,445
Surveying equipment.....	21,557		6,919
Tractors and heavy equipment.....	781,767	MANPOWER AND IMMIGRATION	
Underwater equipment.....	26,224	ADMINISTRATION PROGRAM	
Workshop equipment.....	163,513	Communication and related equipment.....	5,138
Miscellaneous.....	759,834	Air conditioning, heating and refrigeration equipment.....	418
	5,707,674	Other electrical equipment and appliances.....	188
	12,440,434	Office furniture and fixtures.....	146,986
		Office machines and equipment.....	176,366
		Road motor vehicles.....	6,500
		Audio-visual equipment and accessories.....	9,446
		Training machines and equipment.....	1,208
			346,250
INDUSTRY, TRADE AND COMMERCE		DEVELOPMENT AND UTILIZATION OF MANPOWER	
Department		Air conditioning, heating and refrigeration equipment.....	132
TRADE INDUSTRIAL PROGRAM		Other electrical equipment and appliances.....	897
Furniture and fixtures.....	197,583	Office furniture and fixtures.....	377,429
Office equipment.....	363,849	Household furniture and fixtures.....	1,354
Computers.....	26,405	Office machines and equipment.....	272,455
Computer software.....	39,900	Audio-visual equipment and accessories.....	60,709
Miscellaneous.....	20,736	Training machines and equipment.....	26,998
	648,473		739,974
TOURISM PROGRAM		IMMIGRATION PROGRAM	
Furniture and fixtures.....	1,248	Communication and related equipment.....	7,866
Office equipment.....	25,886	Cooking equipment.....	180
Computers.....	20,000	Other electrical equipment and appliances.....	2,512
Miscellaneous.....	2,912	Office furniture and fixtures.....	172,992
	50,046	Office machines and equipment.....	107,125
		Road motor vehicles.....	94,115
		Audio-visual equipment and accessories.....	97,041
		Training machines and equipment.....	9,321
			491,152
GRAINS AND OILSEED PROGRAM		PLANNING AND RESEARCH PROGRAM	
Office equipment.....	1,221	Office furniture and fixtures.....	7,377
	699,740	Office machines and equipment.....	21,772
			29,149
			1,606,525
Foreign Investment Review Agency		Annuities Branch	
Furniture and fixtures.....	1,013	Office equipment.....	3,750
Office equipment.....	8,930	Immigration Appeal Board	
Miscellaneous.....	288	Office furniture and fixtures.....	150
	10,231	Office machinery and equipment.....	654
			804
Statistics Canada			1,611,079
Furniture and fixtures.....	361,987		
Office machines and equipment.....	294,994		
Computers and related equipment.....	454,457		
	1,111,438		
	1,821,409		
JUSTICE			
DEPARTMENTAL ADMINISTRATION			
Furniture and fixtures.....	91,141		
Office machines and equipment.....	180,482		
	271,623		
Canadian Judicial Council			
Furniture and fixtures.....	1,325		
	1,325		
Supreme Court of Canada			
Furniture and fixtures.....	2,877		
Office machines and equipment.....	37,758		
	40,635		

Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
NATIONAL DEFENCE		INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM	
DEFENCE SERVICES PROGRAM			
Ships	6,900,372	Communication and related equipment	7,926
Aircraft and engines	159,998,306	Furniture and fixtures	164,238
Machinery and equipment	107,218,052	Other equipment	2,093
Motorized vehicles	75,565,049	Office machines and equipment over \$150	89,311
Weapons and Ammunition for Defence	91,635,035	Computers	12,180
Computers	4,215,841		<u>275,748</u>
Other equipment	2,141,737		6,412,652
	<u>447,674,392</u>		
NATIONAL HEALTH AND WELFARE		Medical Research Council	
Department			
ADMINISTRATION PROGRAM		Other equipment	6,415
Communication and related equipment	43,833	Status of Women	
Furniture and fixtures	15,770	Office machinery	2,337
Other equipment	1,150	Furniture	3,727
Office machines and equipment over \$150	37,028		<u>6,064</u>
Motorized vehicles	13,035		6,425,132
	<u>110,816</u>		
HEALTH CARE PROGRAM		NATIONAL REVENUE	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	96,003	Customs and Excise	
Safety, sanitation and service industry equipment	7,070	Telecommunication equipment	10,161
Furniture and fixtures	5,060	Furnishings and fixtures	237,091
Other equipment	3,467	Laboratory and scientific equipment	8,383
Office machines and equipment over \$150	50,895	Road motor vehicles	205,511
	<u>162,495</u>	Office machines, equipment and accessories over \$150	404,796
MEDICAL SERVICES PROGRAM		Acquisition of EDP equipment	744,386
General purpose industrial machines	97,410	Miscellaneous equipment	50,288
Miscellaneous vehicles	21,041		<u>1,660,616</u>
Communication and related equipment	81,242	Taxation	
Heating, air conditioning, refrigeration and cooking equipment	209,548	Data processing equipment	1,594,647
Electrical lighting, distribution, control equipment and appliances	87,416	Office equipment	381,579
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,030,485	Office furniture	515,809
Safety, sanitation and service industry equipment	87,322	Training equipment	42,072
Furniture and fixtures	413,484		<u>2,534,107</u>
Other equipment	29,721		4,194,723
Office machines and equipment over \$150	155,047	PARLIAMENT	
Ships and boats	4,873	House of Commons	
Motorized vehicles	636,193	Communications equipment	381,181
	<u>2,853,782</u>	Furniture and fixtures	191,110
HEALTH PROTECTION PROGRAM		Office machines and equipment	386,384
General purpose industrial machinery	42,844	Transportation equipment	8,661
Communication and related equipment	80,133	Miscellaneous equipment	61,316
Heating, air conditioning, refrigeration and cooking equipment	59,890		<u>1,028,652</u>
Electrical lighting, distribution, control, equipment and appliances	97,262	Library of Parliament	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,978,356	Furniture and furnishings	20,046
Safety, sanitation and services industry equipment	5,942	Office machines and equipment	12,246
Furniture and fixtures	182,502		<u>32,292</u>
Other equipment	28,428		1,060,944
Office machines and equipment over \$150	126,951	POST OFFICE	
Computers	258,090	Transportation equipment	3,856,242
Motorized vehicles	72,939	Standard equipment	666,680
	<u>2,933,337</u>	Mail box equipment	2,156
FITNESS AND AMATEUR SPORT PROGRAM		Mailing machinery equipment	4,477,427
Communication and related equipment	2,183	Office furniture and equipment	1,994,361
Furniture and fixtures	13,228	Coding and mechanization equipment	5,290,213
Other equipment	683		<u>16,287,079</u>
Office machines and equipment over \$150	37,284	PRIVY COUNCIL	
Recreation equipment	23,097	Privy Council Office	
	<u>76,475</u>	Office equipment, furniture and furnishings	615,701
		Canadian Intergovernmental Conference Secretariat	
		Furniture and fixtures	6,908
		Office equipment	5,313
			<u>12,221</u>

Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
PRIVY COUNCIL—Concluded			
Chief Electoral Officer			
Furniture and fixtures	4,181		
Office machinery and equipment	1,006		
Motorized vehicles	4,937		
Other equipment	28		
	<u>10,152</u>		
Commissioner of Official Languages			
Office furniture and equipment	28,715		
Economic Council of Canada			
Office furniture and equipment	60,751		
Public Service Staff Relations Board			
Office equipment	24,156		
Office furniture and furnishings	12,477		
	<u>36,633</u>		
	<u>764,173</u>		
PUBLIC WORKS			
ADMINISTRATION PROGRAM			
Equipment by type and expenditure			
Cleaning equipment	181		
Other electrical equipment and appliances	370		
Scientific	1,889		
All cafeteria equipment	12		
Furniture and fixtures	31,642		
Other equipment	21,152		
Office equipment over \$150	110,790		
Computers	1,200		
Transportation	10,140		
	<u>177,376</u>		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Equipment by type and expenditure			
Construction and maintenance	506		
Communication and related equipment	7,564		
Electrical lighting	357		
Other electrical equipment	1,279		
Scientific	31,527		
Tools over \$150	18,246		
Furniture and fixtures	47,446		
Other equipment	45,796		
Office equipment over \$150	51,708		
Computers	962,358		
Air and Marine	607		
Transportation	37,331		
	<u>1,204,725</u>		
ACCOMMODATION PROGRAM			
Equipment by type and expenditure			
Conveying, elevating and material handling equipment	1,069,554		
Construction and maintenance	475,678		
Communication and related equipment	101,788		
Heating, plumbing, air conditioning and refrigeration equipment	1,121,851		
Cleaning equipment	158,703		
Electrical	384,780		
Other electrical equipment and appliances	160,060		
Tools over \$150	52,184		
Scientific	20,921		
Safety, alarm and sprinkling system	196,770		
All cafeteria equipment	277,981		
Furniture and fixtures	2,308,190		
Other equipment	365,545		
Office equipment over \$150	125,406		
Safes, shelving and other Post Office fittings	138,449		
Computers	902,693		
Transportation	483,089		
	<u>8,343,642</u>		
MARINE PROGRAM			
Equipment by type and expenditure			
Conveying, elevating and material handling equipment		129,356	
Construction and maintenance		42,496	
Communication and related equipment		16,020	
Heating, plumbing, air conditioning and refrigeration equipment		7,313	
Cleaning equipment		1,523	
Electrical		1,707	
Other electrical equipment and appliances		964	
Scientific		66,820	
Tools over \$150		6,548	
Safety, alarm and sprinkler system equipment		149	
All cafeteria equipment		924	
Other equipment		19,126	
Office equipment over \$150		1,240	
Air and Marine		1,262,161	
Transportation		48,812	
		<u>1,605,159</u>	
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Equipment by type and expenditure			
Construction and maintenance		100,536	
Communication and related equipment		3,592	
Other electrical		4,500	
Scientific		29,306	
Tools over \$150		2,026	
Safety, alarm and sprinkler system equipment		126	
Furniture and fixtures		116	
Other equipment		22,545	
Office equipment over \$150		1,436	
Transportation		198,362	
		<u>362,545</u>	
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Equipment by type and expenditure			
Heating, plumbing, air conditioning and refrigeration equipment		1,165	
Other electrical equipment		533	
Tools over \$150		492	
Safety, alarm and sprinkler system equipment		105	
Furniture and fixtures		3,852	
Other equipment		4,263	
Office equipment over \$150		73,729	
Transportation		11,752	
		<u>95,891</u>	
		<u>11,789,338</u>	
REGIONAL ECONOMIC EXPANSION			
Equipment by type and expenditure			
Farming		479,137	
Office furnishing and furniture		117,638	
Office equipment		203,689	
Construction equipment		329,838	
Scientific		61,832	
Transport		404,006	
Other		229,759	
		<u>1,825,899</u>	
SCIENCE AND TECHNOLOGY			
Department			
Office machines and equipment		10,260	
Other equipment		109,665	
Road motor vehicles		945	
		<u>120,870</u>	

Construction and Acquisition of Machinery and Equipment—Continued

	Amount \$		Amount \$
SCIENCE AND TECHNOLOGY—Concluded			
National Research of Canada			
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM			
Advanced teleoperator system	26,105,680	National Museums	
Communication equipment	31,988	Field equipment	10,197
Computers and related equipment	933,603	Vehicles	490,535
Furniture and office equipment	266,177	Office machines and equipment over \$150	126,524
Light, heat, power, water and other electrical equipment	248,104	Furniture and fixtures	243,821
Scientific laboratory equipment	1,673,150	Photographic equipment	66,582
Transportation equipment	129,159	Laboratory equipment	360,865
Workshop equipment	219,034	Heating, air conditioning and refrigeration equipment	7,229
Other types of equipment	852,197	Workshop equipment	49,255
	30,459,092	Audiovisual equipment	289,756
		Display furnishings	101,331
		Equipment miscellaneous	85,535
			1,831,630
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Computers and related equipment	2,350	Public Archives	
Furniture and office equipment	29,708	General purpose industrial machinery	54,382
Other types of equipment	25,793	Conveying, elevating and materials handling equipment	11,604
	57,851	Special industrial machinery	18,250
		Miscellaneous vehicles	23
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH PROGRAM			
Furniture and office equipment	4,687	Communications and related equipment	181,348
	30,521,630	Other electrical equipment and appliances	1,257
		Safety and sanitation equipment, alarm and signal systems	317
		Service industry equipment	2,873
		Furniture and fixtures	101,094
		Other equipment	145,153
		Office machines and equipment over \$150	70,269
		Road motor vehicles	40,229
		Micrographic equipment	7,918
			634,717
Science Council of Canada			
OPERATIONS PROGRAM			
Office furniture and fixtures	222	Public Service Commission	
Office machine and equipment	2,930	Communication and related equipment	129,998
Other equipment	1,870	Furniture and fixtures	187,295
	5,022	Office machines and equipment	61,219
	30,647,522	Computer equipment	4,902
		Miscellaneous	13,024
			396,438
			4,118,111
SECRETARY OF STATE			
Department			
ADMINISTRATION PROGRAM			
Office equipment	515	SOLICITOR GENERAL	
BILINGUALISM PROGRAM			
Office equipment	2	Department	
ARTS AND CULTURE PROGRAM			
Office equipment	7	Furniture and fixtures	15,323
EDUCATION PROGRAM			
Office equipment	1	Office machines and equipment over \$150	20,115
TRANSLATION PROGRAM			
Office equipment	456	Other equipment	29,138
CITIZENSHIP PROGRAM			
Office equipment	93		64,576
	1,074	Correctional Services	
Canadian Film Development Corporation			
Office furniture	3,396	General purpose industrial machinery	1,834,811
National Film Board			
Machinery and equipment for production and distribution of films	1,176,141	Agricultural machinery and implements	271,469
National Library			
Conveying, elevating and materials handling equipment	1,530	Communication and related equipment	289,573
Communications and related equipment	957	Furniture and fixtures	1,177,715
Other electrical equipment and appliances	106	Office machines and equipment	586,400
Furniture and fixtures	34,536	Road motor vehicles	737,075
Other equipment	4,127	Miscellaneous equipment	2,702,303
Office machines and equipment over \$150	33,459		7,599,346
	74,715	Royal Canadian Mounted Police	
		LAW ENFORCEMENT PROGRAM	
		Aircraft	1,448,660
		Audio-visual aids	163,944
		Computer equipment	1,050,260
		Furniture and fixtures	850,752
		Investigational aids	764,609
		Laboratory equipment	716,289
		Office machines and equipment	875,889
		Security equipment	470,634
		Ships and boats	366,027
		Telecommunications equipment	6,929,113
		Vehicles	9,369,844
		Other equipment	765,934
			23,771,955
			31,435,877

Construction and Acquisition of Machinery and Equipment—*Concluded*

	Amount \$		Amount \$
SUPPLY AND SERVICES		Canadian Transportation Commission	
Warehouse equipment	16,600	CANADIAN TRANSPORT COMMISSION PROGRAM	
Furniture and fixtures	684,174	Office furniture, fixtures and furnishings	80,275
Computers and related equipment	329,496	Office machines and equipment over \$150	57,196
Furniture and fixtures—computer room	33,690	Road motor vehicles	12,668
Audio visual equipment	88,921		<u>150,139</u>
Other Office equipment	313,720		<u>80,161,097</u>
Motor vehicles	15,799		
Bindery equipment	1,484		
All other equipment	27,843		
	<u>1,511,727</u>		
TRANSPORT		URBAN AFFAIRS	
DEPARTMENTAL ADMINISTRATION PROGRAM		Computer equipment	28,582
Computers	400,072	Transportation equipment	10,400
Furniture and furnishings	27,058	Office machines and equipment	7,986
Office equipment	119,304	Furniture and fixtures	<u>8,508</u>
Other equipment	637,986		<u>55,476</u>
Scientific equipment	186,629		
Transportation equipment	50,579		
	<u>1,421,628</u>		
MARINE TRANSPORTATION PROGRAM		VETERANS AFFAIRS	
Aircraft equipment	2,174,150	ADMINISTRATION PROGRAM	
Construction equipment	165,365	Office furniture and machines	91,846
Furnishings	424,678	VETERANS' SERVICES PROGRAM	
Maintenance equipment	1,086,152	Office furniture and machines	48,472
Marine equipment	45,929,980	PENSIONS PROGRAM	
Scientific equipment	5,975,890	Office furniture and machines	51,661
Transportation equipment	815,246	BUREAU OF PENSIONS ADVOCATES	
	<u>56,571,461</u>	Office furniture and machines	7,806
AIR TRANSPORTATION PROGRAM		TREATMENT SERVICES PROGRAM	
Aircraft equipment	932,099	Hospital equipment	327,076
Airport heavy duty equipment	9,862,598	Office equipment	239,577
Furnishings	1,715,890	Office furniture and machines	183,925
Maintenance equipment	1,690,477	Scientific equipment	636,896
Scientific equipment	3,809,910	Transportation equipment	<u>112,733</u>
Security equipment	353,579		<u>1,500,207</u>
Transportation equipment	1,468,061		
	<u>19,832,614</u>		
SURFACE TRANSPORTATION PROGRAM		VETERANS LAND ADMINISTRATION PROGRAM	
Computers	177,774	Office furniture and machines	2,777
Marine equipment	1,108,723	Transportation equipment	4,674
Office equipment	20,828		<u>7,451</u>
Test equipment	437,695		<u>1,707,443</u>
Road motor vehicle for testing	440,235		
	<u>2,185,255</u>		
	<u>80,010,958</u>		

Payments of \$5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
			\$
AGRICULTURE			
E J Gaughan and W F Wright	Woodslee Ont	TB 750849	74,142
G Vigneault	Drummondville Que	Ministerial	18,000
ENVIRONMENT			
Bruce and Laura Bower	Shelburne NS	DPW	10,545
Carapec Ltd	Carapec NB	TB 751843	36,250
Eric L Teed	Mary's Point NB	TB 755497	44,751
K S and A E Bagley and R Jackson	Portobello Creek NB	TB 717766	19,725
Corey M and Marion Bridges and R Leslie Jackson	Portobello Creek NB	Justice	6,221
Kimberly Briggs and R Leslie Jackson	Portobello Creek NB	TB 717766	25,200
K Leroy and Dorothy M Taylor	Bout (Boot) Island NB	TB 753703	63,800
Ralph Neilson, Sadie and R Leslie Jackson	Portobello Creek NB	TB 717766	25,800
J L and M Schuttenfeld	Portobello Creek NB	TB 717766	11,446
Stewart Upson and R Leslie Jackson	Portobello Creek NB	TB 717766	25,120
Reginald Upton and R Leslie Jackson	Portobello Creek NB	TB 717766	38,100
Jean-Marc Fortin and Benoit Groleau	Cap Tourmente Que	Funding Certificate	29,500
Gilles Rivard and Benoit Groleau	Cap Tourmente Que	Funding Certificate	7,500
A Perron	Iles Contrecoeur Que	Justice	49,000
Jean-Marie Dumont and Fernand Cote	Isle Verte Que	Justice	42,500
Omer Filion and Fernand Cote	Isle Verte Que	Justice	25,000
Jean-Maurice Gagnon and Fernand Cote	Isle Verte Que	Justice	24,900
Louis Talbot	Isle Verte Que	Funding Certificate	23,700
Brady and Menninga and MacLeod	South Marysburgh Township Ont	Funding Certificate	226,862
William B Lane	South Marysburgh Township Ont	Funding Certificate	58,869
Sheppard and Sheppard and MacIntosh and Harlow	Longpoint Ont	Justice	29,741
A Hilderman	Last Mountain Lake Sask	Funding Certificate	55,994
Frank Keleman	Last Mountain Lake Sask	Funding Certificate	25,995
John W McLane	Stalevast Sask	Funding Certificate	38,990
Lantina Osborne	Stalevast Sask	Funding Certificate	18,900
Boyle and Co	Inches Creek BC	Justice	10,394
Edna Jessie Brickell	Inches Creek BC	Justice	11,948
C A Riester	New Westminster BC	Justice	89,541 (/)
Davis and Co	Vancouver BC	Justice	3,000,000 (/)
Meredith and Co	Vancouver BC	Justice	327,544 (/)
G Miskofski	Vancouver BC	Justice	49,124 (/)
Shrum and Liddle	Vancouver BC	Justice	56,852 (/)
James A Watts	Vancouver BC	Justice	60,138 (/)
EXTERNAL AFFAIRS			
Mrs. Cousy—B 1929	51 Carnot Ave Bordeaux	TB 754183	182,000
F D Pile and M D Pile—B 7922	Morning Side, Pinehill, St Michael's Parish Bridgetown	TB 755170	199,575
Caribbean Condominiums Ltd—B 7918	14 Banyon Court Apt, Bay St Bridgetown	TB 753958	44,000
Caribbean Condominiums Ltd—B 7918	14 Banyon Court Apt, Bay St Bridgetown	TB 753958	44,100
E Saunders—B 6946	14 Highgate Garden Bridgetown	TB 753958	64,900
C B Williams—B 6943	20 Elizabeth Drive Bridgetown	TB 755078	64,000
A W Foster—B 7920	1 Highgate Gardens Bridgetown	TB 755078	69,100
A E Ortiz—B 1064	1239 Marcelot De Alvear #6 Buenos Aires	TB 754910	93,500
C J Semerad—B 6381	45 Telfair Ave Buffalo NY USA	TB 749363	65,100
C E Roberts—B 6382	65 McNair St Buffalo NY USA	TB 749363	64,000
P N Meyer—B 6383	57 Ranch Trail Road Buffalo NY USA	TB 751092	62,300
Bruce Jennings—B 1116	50 Gouger St Canberra	TB 752783	141,000
The Convent of Mercy—B 2420	High & Young Sts—Lots 61 and 62 Georgetown	TB 752959	238,500
P L Tamaya—B 2419	14 Bel Air Gardens Georgetown	TB 751091	81,500
Hin Tak Investment Co—B 7450	6 Goldsmith Road Hong Kong	TB 755421	101,800
Dural Development Corporation—B 7319	30-36 Knutsford Blvd Kingston	TB 750499	1,128,723
H C Malabre—B 7320	24 Manor Park Drive Kingston	TB 750675	55,680
Mrs E Cayle—B 7321	36 Manor Park Drive Kingston	TB 751955	55,680
ABC Rent-A-Car Ltd—B 7322	9 Melwood Ave Kingston	TB 753823	49,250
H W Zaman—B 7323	2 Olivier Road Kingston	TB 755624	32,700
La Compagnie Financière de Kinshasa—B 7971	Petit Pont Bldg Kinshasa	TB 748894	118,000
La Compagnie Financière de Kinshasa—B 7972	Petit Pont Bldg Kinshasa	TB 748894	118,000
Marserriche Sociedad Anonima—B 3644	132 Libertad-Miraflores Lima	TB 749405	179,000
A Poblette—B 3652	Avienda Los Incas Lima	TB 755179	111,000
J C Lomelli—B 3649	Calle Natamoras 181 Lima	TB 754909	58,775
D S Gianonni—B 3650	Las Camelias 160 Lima	TB 754909	67,800
Santiago Properties Ltd—B 8030	4897 Prince George Rd Lusaka	TB 755251	92,600
Multi-Reality Development Corporation—B 8071	Makati Tuscany Tower 19-D Manila	TB 754396	147,900
Multi-Reality Development Corporation—B 8072	Makati Tuscany Towers 21-A Manila	TB 754396	153,750
Bristol Court Ltd—B 3006	New Muthaiga Estates #89 Nairobi	TB 750385	90,430
Bristol Court Ltd—B 3007	New Muthaiga Estates # 51 Nairobi	TB 750385	104,250
Bristol Court Ltd—B 3008	New Muthaiga Estates # 113	TB 750385	113,040
Bristol Court Ltd—B 3009	New Muthaiga Estates # 21	TB 750385	113,040
G Agostini—B 7346	11 San Diego Park Port of Spain	TB 753001	156,000
G Oksenberg—B 1530	Valdepenas 150 Santiago	TB 748382	76,000
J D Arrabit—B 1531	384 Cruz Del Sur St Santiago	TB 750569	110,500
P C Vori—B 1532	2423 Monsenor Edward St Santiago	TB 750569	82,900

Payments of \$5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount \$
EXTERNAL AFFAIRS—Concluded			
D I Goldstein—B 1533	Los Espanoles 2619 Santiago	TB 755367	130,265
G V Garcia—B 1534	Alfredo Almeyda 6542 Santiago	TB 755367	125,700
F S K Kaisha; M Toyama and S Toyama—B 7775	Fuyo Compound A-1, 3-13-19 Shiro Kane-dai Tokyo	TB 755957	493,300
F S K Kaisha; M Toyama and S Toyama—B 7776	Fuyo Compound A-2, 3-13-19 Shiro Kane-dai Tokyo	TB 755957	493,300
F S K Kaisha; M Toyama and S Toyama—B 7777	Fuyo Compound A-3, 3-13-19 Shiro Kane-dai Tokyo	TB 755957	493,300
City Fund for Financing the Development of Building Lots	Purchase of land for construction of Chan-cery Belgrade	TB 743928	1,000,000
Pennsylvania Avenue Development Corporation	Purchase of land for construction of Chan-cery Washington DC USA	TB 755837	5,050,000
INDIAN AFFAIRS AND NORTHERN DEVELOP-MENT			
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Alberta Housing Corporation	High Level Alta	Ministerial	9,870
PARKS CANADA PROGRAM			
Les Assemblées de la Pentecôte du Canada	Forillon Que	Ministerial	16,000
L J Boudreau	Saint John NB	TB 750042	40,000
D Brannigan	Wood Buffalo YT	PC 1977-2150	6,500
D Brayman	Burrits Rapids Ont	Ministerial	17,120
Ethel and Robert Constance and John Gemmell	Smith Township Ont	Ministerial	14,000
The Corporation of the Township of Marathon	Marathon Ont	Ministerial	30,000
Emerald Bay Motel Ltd	Waterton Lakes BC	PC 1977-964	345,000
Émond and Côté Ltée	Quebec Que	CT 751842	77,000
David Fortin	Écluse St Ours Que	CT 755974	40,000
Hill Island Ltd	Hill Island Ont	PC 1976-2153	387,500
R A V Holcien (Mr & Mrs)	Invermere BC	TB 749228	65,399
Richard and Ronald Jones	Barclay District BC	TB 754703	55,000
Ronald W Klohn (Mr & Mrs)	Revelstoke BC	TB 750290	70,383
Margaret Koivupalo	Leamington Ont	PC 1977-2/3280	32,500
Réjean Lalanhe	St Jean Que	CT 749011	31,961
Harold Lemesurier	Forillon Que	Ministerial	23,300
Lewis Day Sparkles Cook and Streppard	Castle Hill Nfld	TB 748663	41,585
M R McKee	Invermere BC	TB 749310	54,289
Minister of Finance—			
British Columbia	Pacific Rim BC	PC 1971-126	627,084
New Brunswick	Kouchibouguac NB	PC 1969-1517	85,877
Prince Edward Island	Charlottetown PEI	PC 1974-1/461	714,129
Le Mobilier Intern Inc	Quebec Que	Justice	105,000
The Nature Conservancy of Canada	Main Duck and Yorkshire Islands Ont	TB 745796	172,000
A R Naundorf	Fort Saskatchewan Alta	PC 1977-2408	136,500
Newfoundland Exchequer Court	L'Anse aux Meadows Nfld	PC 1975-6/856	13,200
Newfoundland Exchequer—Department of Tourism	Gros Morne Nfld	PC 1973-2363	434,330
Newfoundland Exchequer Court	Terra Nova Nfld	PC 1973-2363	8,181
Napoleon A Normand	Gaspé Que	Ministerial	19,600
R Palmer	Saint John NB	TB 751362	34,000
Maitre Raymond Desraps & Trust	Quebec Que	CT 751841	140,000
Town of Battleford	Battleford Sask	TB 755325	74,000
Victoria Hall	Cobourg Ont	Federal-Provincial	215,487
Westlock Canada Ltd	Peterborough Ont	TB 775024	492,977
George and Maria Wilner	Wolford Township Ont	TB 751329	100,000
Newfoundland—Central Mortgage and Housing Cor-poration	Canadian Forces Station Gander Nfld	PC 1975-6/1366	44,390
Prince Edward Island—R Hatley	Canadian Forces Base Summerside PEI	Government Land Acquisition Regulations...	5,000
—Linkletter Farms	Canadian Forces Base Summerside PEI	Government Land Acquisition Regulations...	5,000
—A Morrison	Canadian Forces Base Summerside PEI	Government Land Acquisition Regulations...	250
Nova Scotia—			
Nova Scotia Housing Commission	Canadian Forces Station Shelburne NS	PC 1977-10/1368	7,080
A Pierce	Canadian Forces Station Greenwood NS	Government Land Acquisition Regulations...	10,000
Quebec—			
J Gagne QC	Valcartier Que	Deputy Minister	6,827
Murdock Lumber Company Limited	Canadian Forces Base Valcartier Que	Deputy Minister	416,813
British Columbia—	Columbia Valley BC	TB 752992	46,200
NATIONAL HEALTH AND WELFARE			
City of Prince Rupert BC	Prince Rupert BC—Purchase of Laneway	Departmental	7,500
PUBLIC WORKS			
ACCOMMODATION PROGRAM			
Ontario—			
John Clair Canfield	Coe Hill	Departmental	10,000

Payments of \$5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount
			\$
PUBLIC WORKS—Concluded			
Accommodation Program—Concluded			
Saskatchewan—			
City of Prince Albert	Prince Albert	Departmental	9,400
Town of Carnduff	Carnduff	Departmental	6,490
Town of Meadow Lake	Meadow Lake	TB 753462 December 20, 1977	20,000
Town of Warman	Warman	Departmental	12,999
Village of Dalmeny	Dalmeny	Departmental	9,995
Alberta—			
City of Edmonton	Edmonton	TB 747235 January 20, 1977	623,063
Reynolds & Argois	Edmonton	TB 747235 January 20, 1977	143,550
Town of Airdrie	Airdrie	TB 748528 March 22, 1977	80,000
Northwest Territories—			
Bank of Montreal	Yellowknife	TB 753951 December 14, 1977	41,500
City of Yellowknife	Yellowknife	TB 754410 January 11, 1978	8,000
City of Yellowknife	Yellowknife	TB 754410 January 11, 1978	116,595
Vicki McFarlane	Yellowknife	TB 753951 December 14, 1977	42,495
Town of Pine Point	Pine Point	TB 754411 January 11, 1978	32,043
British Columbia—			
Donald Chester Cameron & Dorothy Margaret Cameron	Westbank	Justice	79,156
Marion Lois Carlson	Fort Langley	Justice	49,977
City of Vancouver	Vancouver	Justice	78,406
Barbara Lee Dennis	Horsely	Justice	447
Charles Kilbourne and Joy Kilbourne	Sointula	Departmental	1,200
Hans Mynth	Sointula	Justice	10,772
Palisade Realty Ltd.	Fort Langley	Justice	2,625
Royal Bank and Barbara Lee Dennis	Horsely	Justice	5,539
Team Investments	Westbank	Justice	55,790
Town of Creston	Creston	Justice	27,500
MARINE PROGRAM			
Ontario—			
Indian Affairs and Northern Development	Seaway Island—St Clair River	TB 750151 June 23, 1977	1,250,000
SCIENCE AND TECHNOLOGY			
National Research of Canada			
ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM			
Nova Scotia—			
Joseph E Finck	Sandy Cove	TB 742640	12,125
James Nickerson	Sandy Cove	TB 742640	12,125
William Nickerson	Sandy Cove	TB 742640	12,125
Beatrice Nickerson	Sandy Cove	TB 742640	12,125
Joseph Finck and D Finck	Sandy Cove	TB 742640	12,000
Ontario—			
Austin C Bennett and Laura J Bennett	Ramsay Township	TB 751458	78,155
SOLICITOR GENERAL			
Correctional Services			
G Blouin	Donnacona Que	Justice	30,000
P Boucley	Montreal Que	TB 755218	160,000
British Columbia—Minister of Finance	Kamloops BC	Justice	78,382
City Treasurer of London	London Ont	TB Minute	210,950
J M Demers	Donnacona Que	Justice	80,000
C Dussault	Donnacona Que	Justice	15,200
S Dussault	Donnacona Que	Justice	15,200
G Godin	Donnacona Que	Justice	6,000
Siskind Cromarty in Trust	London Ont	TB Minute	400,022
Teleglobe Canada	Drummondville Que	TB 750593	500,000
Treasurer of Ontario	Toronto Ont	TB Minute	1,790,000
M Turenne	Montreal Que	TB 749898	195,000
Willbrook Holding Ltd	London Ont	TB Minute	5,700
*The above awarded through Public Works			
Royal Canadian Mounted Police			
Paul Adam Construction (1969) Ltd	Rossland BC	TB 753453	30,728
James Anderson	Ashern Man	Ministerial	6,998
Barry Andrews	Burnaby BC	Justice	14,730
Brooks General Hospital and Nursing Home District # 28	Brooks Alta	TB 749191	60,000
Christianson and Christianson	Amaranth Man	Ministerial	5,024
Coastland Realty Ltd	Quadra Island BC	Ministerial	1,540
Coronach, Village of	Coronach Sask	Ministerial	15,153
Robert Allan Ross Davie	Quadra Island BC	Ministerial	10,961

Payments of \$5,000 or over for Land and Buildings—Concluded

Payee	Location	Authority	Amount
			\$
SOLICITOR GENERAL—Concluded			
Royal Canadian Mounted Police—Concluded			
Jack Dunbar	Morden Man	TB 752251	47,999
Dych Smith & Neufeld	St Pierre Man	Ministerial	24,043
Estate of Margaret S Davidson	Burnaby BC	Justice	11,008
Helen Olga Foreman	Quadra Island BC	Ministerial	9,140
Fort St James, Corporation of the Village of	Fort St James BC	Justice	7,644
Glaslyn, Village of	Glaslyn Sask	Ministerial	8,999
Gold River, Village of	Gold River BC	Justice	17,762
Grand Falls Real Estate Ltd	Grand Falls NB	Ministerial	22,900
William Edwin Leakey	Courtenay BC	Justice	163,150
Marathon Realty Co	Meadow Lake Sask	TB 753953	40,000
Marathon Realty Co	Cochrane Alta	TB 750168	60,000
Mayerthorpe, Town of	Mayerthorpe Alta	Ministerial	10,800
MacCulloch and Co Ltd	Kentville NS	TB 752250	30,150
McGirr, Hawkins	Ste Rose du Lac Man	Ministerial	5,499
Minister of Finance	Quadra Island BC	Ministerial	189
Minister of Finance	Burnaby BC	Justice	37,000
Clive Nicholson	Dawson City YT	Ministerial	7,914
Noranda Mines Ltd	Granisle BC	Justice	11,903
Port McNeill, Village of	Port McNeill BC	Justice	25,000
Soils Development Ltd	Clareville Nfld	Ministerial	24,600
Stettler, Town of	Stettler Alta	Ministerial	18,999
Anna Thiessen	Big River Sask	Ministerial	6,195
Eric Turner	Fort St James BC	Justice	19,454
Vancouver City Savings	Burnaby BC	Justice	10,012
Howard Willson	Bella Coola BC	Ministerial	69,200
Yorkton, City of	Yorkton Sask	TB 756113	
TRANSPORT			
MARINE TRANSPORTATION PROGRAM			
Nova Scotia—			
Paul Publicover	Aspotogan	Departmental	870
Wallace & MacDonald	Aspotogan	Departmental	4,732
Arthur E Lebouthiller	Caraquet	Departmental	3,000
Lea Poulin & Alie A Lebouthiller	Caraquet	Departmental	1,000
Department of Justice	Caraquet	Departmental	2,580
John A Carey	Carey Point	Departmental	2,000
Hebert B Chisholm	Carey Point	Departmental	2,000
John S Pope	Carey Point	Departmental	1,645
Appraisals (Fredericton) Ltd	Charlottetown	Departmental	3,200
Turner Drake & Partners Ltd	Charlottetown	Departmental	2,358
Kempton Smith & Associates Ltd	Dartmouth	Departmental	3,485
Pat King Appraisals Ltd	Dartmouth	Departmental	1,800
Quebec—			
Hector Vigneault & Donald Vigneault	Cap aux Meules Magdalen Islands	Departmental	8,000
British Columbia—			
Mt Park Estates	Mount Park—Mayne Island	TB 749165	14,500
J C Boyd in Trust	Ucluelet	Justice	24,609
Caplan, Watson & Martin	Ucluelet	Justice	9,887
Praise Investments	Ucluelet	Justice	11,831
Williamson Thorne & Co	Ucluelet	Justice	12,057
AIR TRANSPORTATION PROGRAM			
Newfoundland—			
Patrick Cadigan and Peter Strong	Torbay		12,000
J O'Neill	Wabush		46,335
British Columbia—			
J T Horlings	Smithers		24,004
SURFACE TRANSPORTATION PROGRAM			
Department of Public Works	North Sydney NS	TB 738668	104,211
Department of Public Works	Lewisport Nfld	TB 750966	267,810

SECTION 33

1977-78 PUBLIC ACCOUNTS

Payments of Damage Claims Ex Gratia Payments Federal Court Awards Nugatory Payments

CONTENTS

	<i>Page</i>
Payments of Damage Claims	33.2
Ex Gratia Payments	33.20
Federal Court Awards	33.29
Nugatory Payments	33.31

PAYMENTS OF DAMAGE CLAIMS

Particulars and payee	Authority	Amount
		\$
AGRICULTURE		
RESEARCH PROGRAM		
Amount covering settlement of claim for damage arising from motor vehicle accident South of Innisfail, Alberta on June 10, 1977, charged to Vote 5.		
Royal Insurance Company	Justice legal opinion	1,385
Amount covering settlement of claim for damage arising from motor vehicle accident, Swift Current, Saskatchewan, February 16, 1977, charged to Vote 5.		
Saskatchewan Government Insurance Office	Justice legal opinion	1,205
Amount covering settlement of claim for damage arising from motor vehicle accident near Glenholm, NS, March 25, 1977, charged to Vote 5.		
Easson's Ltd	Justice legal opinion	7,727
Amount covering settlement of claim for damage arising from motor vehicle accident near Glenholm, NS, March 25, 1977, charged to Vote 5.		
Royal Insurance Co	Justice legal opinion	8,006
Amount covering settlement of claim for damage arising from motor vehicle accident near Glenholm, NS, March 25, 1977, charged to Vote 5.		
Prudential Insurance Co	Justice legal opinion	3,341
Sundry claims each under \$1,000		5,339
		27,003
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at Montreal, Que, March 3, 1977, charged to Vote 15.		
La Compagnie d'Assurance Bélair	Justice legal opinion	1,285
Amount covering settlement of claim for damages arising from motor vehicle accident at Winnipeg, Man, November 7, 1977, charged to Vote 15.		
Manitoba Public Insurance Corporation	Justice legal opinion	1,904
Amount covering settlement of claim for damages arising from motor vehicles accident at Port Williams, NS, September 6, 1977, charged to Vote 15.		
The co-operators fire and Casualty Company	Justice legal opinion	1,025
Sundry claims each under \$1,000		6,023
		10,237
HEALTH OF ANIMALS PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident, February 18, 1978, at Mississauga, Ontario, charged to Vote 35.		
Doreen Palmer	Justice legal opinion	1,875
Amount covering settlement of claim for damages arising from a motor vehicle accident, December 7, 1977, at St-Hyacinthe, Quebec, charged to Vote 35.		
Robert Gagné	Justice legal opinion	1,073
Amount covering settlement of claim for damages arising from a motor vehicle accident, October 3, 1977, at Byermoor, Alberta, charged to Vote 35.		
Albert Campbell	Justice legal opinion	1,459
Amount covering settlement of claim for damages arising from a motor vehicle accident, September 7, 1977, at Winnipeg, Manitoba, charged to Vote 35.		
R A Holmes, The Manitoba Public Insurance Corp.	Justice legal opinion	2,091
Amount covering settlement of claim for damages arising from a motor vehicle accident, March 15, 1977, at Windsor, Ontario, charged to Vote 35.		
Andrew E McLean, The Royal Insurance Co of Canada	Justice legal opinion	1,324
Amount covering settlement of claim for damages arising from a motor vehicle accident, June 27, 1977, at County Road 52 and Ontario Road 73, Ontario, charged to Vote 35.		
George Axford, C I A G Insurance	Justice legal opinion	1,283
Compensation for loss of a cow during Brucellosis testing, July 13, 1977, at New Sarepta, Alberta, charged to Vote 35.		
John Gilroy	Departmental opinion	1,300
Sundry claims each under \$1,000		10,218
		20,623
		57,863
COMMUNICATIONS		
Amount covering settlement of claim for damage arising from motor vehicle accident near Thunder Bay, Ontario, February 11, 1977, charged to Vote 1.		
Royal Insurance Company	Justice legal opinion	1,176
Amount covering settlement of claim for damage arising from motor vehicle accident near Thompson, Manitoba, January 19, 1978, charged to Vote 1.		
Manitoba Public Insurance Co	Justice legal opinion	2,700
Amount covering settlement of claim for damage arising from motor vehicle accident near Montreal, Quebec, January 1, 1978, charged to Vote 1.		
Assurance Bélair	Justice legal opinion	2,461
Sundry claims each under \$1,000		3,548
		9,885

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims each under \$1,000 (9)		3,104
ENERGY, MINES AND RESOURCES		
Automobile accident settlement, The Insurance Corporation of British Columbia, September 8, 1977, charged to Vote 30	Departmental	1,579
Automobile accident settlement, Shaw & Begg Insurance Group, August 25, 1977, charged to Vote 30	Departmental	1,491
Sundry Claims each under \$1,000		2,149
		5,219
ENVIRONMENT		
FISHERIES AND MARINE PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Chrysler Canada Ltd, at Vancouver, BC, March 29, 1978, charged to Vote 5.		
Campney & Murphy, Barristers and Solicitors (in trust)	Justice legal opinion	2,500
Settlement of a claim for damages caused by the departmental boat "Nonia" to the CN dock at Port-aux-Basques, Nfld, 1977, charged to Vote 5	Justice legal opinion	2,414
Settlement of a claim for damages for stocks of fingerling fish which were ordered destroyed by the Department because of an outbreak of Enteric Redmouth Disease among them, charged to Vote 5.		
Cape Breton Marine Farming Ltd (included in the statement of Ex Gratia Payments)	TB 754247, February 27, 1978	92,922
Settlement of a claim as a result of an accident involving a departmental vehicle on Highway 17 at Burlington, Ontario, April 26, 1976, charged to Vote 5.		
Carolina Tire of Canada Ltd	5,244	
Underwriters Adjustments Bureau Ltd	11,362	
Settlement of a claim as a result of an accident involving a departmental vehicle at Victoria, BC, July 12, 1977, charged to Vote 5.	Departmental	16,606
Davies W H	Justice legal opinion	3,000
Settlement of a claim for damages caused by a departmental crane to a motor vehicle at Victoria, BC, on September 28, 1977, charged to Vote 5.		
Dobrocky Seatech Ltd	Justice legal opinion	1,771
Settlement of a claim as a result of an accident involving a departmental vehicle at Halifax, NS, in June, 1977, charged to Vote 5.		
Fitzgerald G J	Justice legal opinion	1,190
Settlement of a claim for damages caused by the departmental motor vessel "Nora W" to a gill net at Vancouver, BC, charged to Vote 5.		
Gladstone K G	Justice legal opinion	1,029
Settlement of a claim for loss of a dog as a result of an accident involving a departmental vehicle at Vancouver, BC, on August 11, 1976, charged to Vote 5.		
Graley A	Justice legal opinion	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle at St John's Nfld, in 1977, charged to Vote 5.		
Harvey A & Company	Justice legal opinion	1,099
Settlement of a claim for damages caused by the departmental boat "A T Cameron" to a wharf at St John's Nfld, in 1977, charged to Vote 5.		
Newfoundland Harbours Board	Justice legal opinion	1,045
Settlement of a claim for damages for retention of clams at Halifax, NS, charged to Vote 5.		
Snow Brothers	Justice legal opinion	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle at Port Alberni, BC, on March 23, 1977, charged to Vote 5.		
Tye Delivery of Port Alberni Ltd	Justice legal opinion	1,361
Settlement of a claim for damages caused by the departmental boat "Golden Bay" to a boat at St Mary's Bay, Nfld, in 1977, charged to Vote 5	Justice legal opinion	1,000
Sundry claims each under \$1,000, charged to Vote 5		8,692
		136,629
ENVIRONMENTAL SERVICES PROGRAM		
Settlement of a claim for damages to CP Boeing 727-200 aircraft caused by fluid leaked from a shipment containing a wet cell battery shipped by Environment Canada on CP Air flight 71, August 5, 1977, charged to Vote 20.		
Canadian Pacific Airlines	Justice legal opinion	1,392
Settlement of a claim as a result of an accident involving a departmental vehicle at Hull, Quebec, on March 8, 1976, charged to Vote 20.		
La Compagnie D'Assurance Canadienne Mercantile	Justice legal opinion	1,750
Settlement of a claim as a result of an accident involving a departmental vehicle near Edson, Alberta, on June 16, 1977, charged to Vote 20.		
Dominiuk T	Justice legal opinion	2,248
Settlement of a claim as a result of an accident involving a departmental vehicle near Nelson, BC, on December 7, 1976, charged to Vote 20.		
Insurance Corporation of BC	1,043	
Dresen D J	960	2,003
	Justice legal opinion	

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
ENVIRONMENT—Concluded		
ENVIRONMENTAL SERVICES PROGRAM—Concluded		
Sundry claims each under \$1000, charged to Vote 20		10,475
		17,868
		154,497
EXTERNAL AFFAIRS		
Settlement of claim on termination of employment, charged to Vote 1.		
J Fast	TB Letter December 22, 1977	3,200
Settlement of claim for loss or damage to personal effects, charged to Vote 1.		
K Collins	TB 752821, October 27, 1977	2,400
W J Hamburgh	TB 752169, September 29, 1977	1,496
K E McNames	TB 756747, April 20, 1978	1,713
A Watanabe	TB 752819, November 7, 1977	1,311
Sundry claims each less than \$1,000		27,297
		37,417
Canadian International Development Agency		
Compensation for emergency evacuation and loss pursuant to the Foreign Service Directives, charged to Vote 25.		
Michel Cadieux	5,519	7,235
M G Doyle	1,716	6,021
Sundry claims each under \$1,000		13,256
		50,673
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
ADMINISTRATION PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Powell G	Justice ruling	1,138
Sundry claim under \$1,000, charged to Vote 1	Ministerial	165
		1,303
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Settlement of claim for damages to personal property, charged to Vote 5.		
Stan Fortin Meubles Inc	880	
Lavoie & Dostie	284	
Rouleau, Carrier, Blouin, Desrosiers & Carrier	285	
Settlement of claim as a result of an accident involving a departmental vehicle and a vehicle owned by D Florizone, charged to Vote 5.	Justice ruling	1,449
Saskatchewan Government Insurance Office	Justice ruling	1,700
Settlement of claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Stebbins V	Justice ruling	2,500
Settlement of claim as a result of flood gates being opened without warning, charged to Vote 5.		
Kallman S (Mr & Mrs)	Justice ruling	1,500
Settlement of claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Wickens V	Justice ruling	641
Settlement of claim as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Andrusiak L	Justice ruling	900
Settlement of claim for damages as a result of breach of an alleged contract between the Department of Indian Affairs and Northern Development and William J Shaw, charged to Vote 5.		
In Trust—Patterson and North (Included in the statement of Federal Court awards)	Justice ruling	27,519
Sundry claims each under \$1,000, charged to Vote 5 (13 claims)		6,065
		42,274
NORTHERN AFFAIRS PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 25.		
Loftus M	Justice ruling	564
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by Norica Bridget Loomis, charged to Vote 25.		
Delta Auto Body Ltd	Justice ruling	1,930
		2,494
PARKS CANADA PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by E Neitz, charged to Vote 60.		
Insurance Corporation of British Columbia	Justice ruling	1,179
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by M Wilkesman, charged to Vote 60.		
Co-operative Insurance Service Ltd	Justice ruling	1,180

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		
PARKS CANADA PROGRAM—Concluded		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by A Rose, charged to Vote 60.		
Whitler & Co	Justice ruling	3,210
Settlement of a claim as a result of an accident involving a rented vehicle, charged to Vote 60.		
MacIn Leasing & Rent-a-car Ltd	Justice ruling	4,095
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by W A Taylor, charged to Vote 60.		
Taylor W A (Mrs) 469		
Insurance Corporation of British Columbia 1,824	Justice ruling	2,293
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 60.		
Peshee A	Justice ruling	1,747
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle driven by Tanzeels, charged to Vote 60.		
Crosland & Co	Justice ruling	11,018
Settlement of a claim as a result of an accident involving a departmental vehicle which damaged a telephone cable, charged to Vote 60.		
Alberta Government Telephone	Justice ruling	2,691
Settlement of a claim as a result of an accident involving a departmental vehicle attempting to avoid cyclists and as a result damaged a private garage, charged to Vote 60.		
Manella B	Justice ruling	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle registered to D P Laluk, charged to Vote 60.		
Manitoba Public Insurance Group	Justice ruling	3,990
Settlement of a claim for damages caused by an error on the part of an operator on Bridge No 3 Chambly Canal culminating in the car and driver in the canal, charged to Vote 60.		
L'Ecuier A	Justice ruling	43,077
Settlement of a claim for injuries received as a result of an accident at Flood gate 7 while driving a heavy truck, charged to Vote 60.		
Giroux R	Justice ruling	1,879
Sundry claims each under \$1,000, charged to Vote 60 (45). (Includes 1 item of \$240 included in the statement of Ex Gratia payments)		
		10,582
Sundry claims each under \$1,000, charged to Vote 65 (2)		
		700
		89,141
		135,212
MANPOWER AND IMMIGRATION		
Sundry claims each under \$1,000		
		668
NATIONAL DEFENCE		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by R Black and operated by L Nelson, charged to Vote 1.		
Agro, Zaffiro, Parente, Orzel, Hubar & Baker in Trust	TB 694982, September 17, 1970	1,300
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Aigle d'Or Canada Ltée	TB 694982, September 17, 1970	1,325
Settlement of a claim by Leslie and Marilyn Ashberry as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Aiken & Christensen, in Trust	TB 694982, September 17, 1970	1,806
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by William L Penton, charged to Vote 1.		
The Albion Insurance Company	TB 694982, September 17, 1970	2,485
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Arkinson, Michel	TB 694982, September 17, 1970	2,407
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Max Belson, resulting in injuries to Louise Bastille a passenger, charged to Vote 1.		
Bastille Louise	TB 694982, September 17, 1970	1,310
Settlement of a claim as a result of a fall at Base Valcartier, charged to Vote 1.		
Begbie Rose-Marie	TB 694982, September 17, 1970	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Belson Max	TB 694982, September 17, 1970	2,960
Settlement of a claim for damage to potato field by crash of Canadian Forces Aircraft, charged to Vote 1.		
Bérard-Lemay Marie-Ange and Pierre Langevin	TB 694982, September 17, 1970	8,000
Settlement of a claim as a result of damage to private property during training exercise, charged to Vote 1.		
Blow L	TB 694982, September 17, 1970	1,003

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount \$
NATIONAL DEFENCE—Continued		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Brown M D	TB 694982, September 17, 1970	2,600
Settlement of a claim for damage to personal property as a result of flooding, charged to Vote 1.		
Brule J G	TB 694982, September 17, 1970	1,098
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by N H Turner, charged to Vote 1.		
Burchell, Jost, MacAdam & Hayman, in Trust	TB 694982, September 17, 1970	2,000
Settlement of a claim for damage to or loss of personal effects while in transit, charged to Vote 1.		
Byrne J L	TB 694982, September 17, 1970	1,371
Settlement of a claim by NORDAIR Ltd for loss of use of their Electra (CF-NAZ) resulting from an accident involving a Canadian Forces Aircraft, charged to Vote 1.		
Campbell, Peper, Laffoley, Legault & Longtin in Trust	TB 754385, January 12, 1978	300,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Seaboard Liquid Carriers Ltd, charged to Vote 1.		
The Canadian Surety Company	TB 694982, September 17, 1970	14,000
Settlement of a claim as a result of damage to furniture and personal effects arising out of move, charged to Vote 1.		
Chamberland Pierre	TB 694982, September 17, 1970	2,051
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by J Rothwell, charged to Vote 1.		
CIAG Insurance (Rothwell)	TB 694982, September 17, 1970	2,550
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Thérèse Leduc, charged to Vote 1.		
La Cie d'Assurance Canadienne Nationale	TB 694982, September 17, 1970	4,237
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Wayne and Steven Alchorn, charged to Vote 1.		
Clark, Drummie & Company, in Trust	TB 694982, September 17, 1970	4,893
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Oakville Rental & Sales and operated by M Paquette, charged to Vote 1.		
Commercial Union Assurance Company of Canada	TB 694982, September 17, 1970	1,184
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Louise Boutet, charged to Vote 1.		
Les Compagnies d'Assurances Travelers	TB 694982, September 17, 1970	1,274
Settlement of a claim for damage to property by Canadian Forces troops during Exercise, charged to Vote 1.		
La Corporation Municipale de la Paroisse de St-Joseph-de-Beauce	TB 694982, September 17, 1970	3,500
Settlement of a claim for damages to wooden bridge during military exercise, charged to Vote 1.		
Corporation of the Township of St Vincent	TB 694982, September 17, 1970	4,971
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by R N Hewson, charged to Vote 1.		
Cox, Taylor and Company, in Trust	TB 694982, September 17, 1970	5,558
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Cragg, Linda and Richard	TB 694982, September 17, 1970	2,450
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Grace Fulton, charged to Vote 1.		
Davies, Baker & Company, in Trust	TB 694982, September 17, 1970	3,456
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Devost Jean-Claude et Levesque Body Shop	TB 694982, September 17, 1970	1,162
Settlement of a claim by Sam Chase as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Druket & Freed	TB 694982, September 17, 1970	1,142
Settlement of a claim for damages to personal effects, charged to Vote 1.		
Dugal J L Y	TB 694982, September 17, 1970	1,255
Settlement of semi-annual billing from Royal Norwegian Ministry of Defence for claims involving Canadian Forces in Norway, charged to Vote 1.		
Forsvarets Regnskapsentral	TB 694982, September 17, 1970	1,209
Settlement of a claim plus costs re P Ladouceur and Lyne Roy as a result of damage caused by equipment falling from a departmental vehicle, charged to Vote 1.		
Gagnon, Gaudreau & Gamache	TB 694982, September 17, 1970	2,700
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Statutory Vote.		
Garage Houle & Frères Ltée	Federal Court Judgment No T-5004-76, September 21, 1977	1,014
Settlement of a claim for medical services provided to Michèle Babin resulting from an accident involving a departmental vehicle, charged to Statutory Vote.		
Gouvernement du Québec	Superior Court Action No 155-05-000020-74, June 12, 1974	1,754
Settlement of a claim by Efoplistiki Joint Stock Shipping Company for damages arising from the detention of the ship "SS Boris" by the Royal Canadian Navy in Victoria Harbour, charged to Vote 1.		
Gowling & Henderson, in Trust	TB 751485, August 10, 1977	75,000

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Thomas F Lonn, charged to Statutory Vote.		
Harper, Grey, Easton & Company, in Trust	TB 694982, September 17, 1970	6,547
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Thomas F Lonn and resulting in injuries to Trisha Lonn a passenger, charged to Statutory Vote.		
Harper, Grey, Easton & Company, in Trust	Federal Court of Canada Order No T-1155-71, January 19, 1978	750
Settlement of a claim as a result of damage to personal property during a move, charged to Vote 1.		
Holt D C	TB 694982, September 17, 1970	1,185
Settlement of a claim by Norma Madge as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Hume, Martin and Timmins, in Trust	TB 694982, September 17, 1970	9,227
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Rudolf Dencef, charged to Statutory Vote.		
Hynes, Tonello, Signur	Federal Court Judgment T-1666-73, June 14, 1977	100,000
Settlement of a claim for alleged wrongful dismissal from the Public Service by W D MacAulay, charged to Vote 1.		
Messrs Innes, Bossé in Trust	TB 694982, September 17, 1970	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Minnie S Mayo and operated by Mohan Singh, charged to Vote 1.		
Insurance Corporation of British Columbia	TB 694982, September 17, 1970	1,035
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by J Moore, charged to Vote 1.		
Insurance Corporation of British Columbia	TB 694982, September 17, 1970	1,258
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Grant Burgess, charged to Vote 1.		
Kelly, Jermyn, Zuly and Matthews	TB 694982, September 17, 1970	3,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Kingshott John Val	TB 694982, September 17, 1970	3,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Lambert Gaétan	TB 694982, September 17, 1970	2,074
Settlement of a claim by NORDAIR Ltd for damage to their Electra (CF-NAZ) resulting from an accident involving a Canadian Forces Aircraft, charged to Vote 1.		
Lane, Breck & Associates, in Trust	TB 754385, January 12, 1978	1,523,786
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Seabord Liquid Carriers and operated by Thomas Matthews, charged to Vote 1.		
Leblanc and Associates, in Trust	TB 694982, September 17, 1970	7,500
Settlement of a claim plus costs as a result of an accident involving a departmental vehicle and a vehicle owned by McNabb Construction Ltd and operated by T Wozny, charged to Vote 1.		
Lefsrud, Cunningham, Patrick and Roddick, in Trust	TB 694982, September 17, 1970	1,210
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Lemhenyi, Deszo	TB 694982, September 17, 1970	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by City National Leasing, charged to Vote 1.		
Liberty Mutual	TB 694982, September 17, 1970	1,345
Settlement of a claim for loss of profit plus costs as a result of an accident involving a departmental vehicle and a vehicle owned by Jack Pettit and operated by Donald Illerburn, charged to Vote 1.		
Lochead, Sils, in Trust	TB 694982, September 17, 1970	1,343
Settlement of a claim for damages and costs as a result of an incident when a bridge on Departmental property collapsed causing damage to a vehicle owned by Commercial Hyway Services Ltd, charged to Vote 1.		
McInnes, Cooper & Robertson, in Trust	TB 694982, September 17, 1970	10,150
Advance payment of damages to R N Hewson as a result of an accident involving a departmental vehicle, charged to Statutory Vote.		
MacIsaac, Clark and Company in Trust	Federal Court Action T-014-75, March 26, 1975	3,000
Advance payment as a result of an accident involving a departmental vehicle and a vehicle owned and operated by R N Hewson, charged to Vote 1.		
MacIsaac, Clark and Company, in Trust	TB 694982, September 17, 1970	20,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
B J Maheral Trucking	TB 694982, September 17, 1970	1,108
Settlement of a claim by Mr Paul Jeremco for loss of 4 calves as a result of low flying Canadian Forces Aircraft, charged to Vote 1.		
Meunier, Michel O, in Trust	TB 694982, September 17, 1970	5,100
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in damage to property owned by Ministère des Transports, Québec.		
Ministre des Finances	TB 694982, September 17, 1970	1,344

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount \$
NATIONAL DEFENCE—Continued		
Settlement of a claim as a result of damage caused by flooding, charged to Vote 1.		
Morgan W H	TB 694982, September 17, 1970	3,109
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Eva L Coty and operated by Daniel J Coty, charged to Vote 1.		
Messrs Murphy, O'Brien & Vella	TB 694982, September 17, 1970	6,500
Settlement of a claim for damage as a result of a Sonic Boom, charged to Vote 1.		
Norman George	TB 754068, December 20, 1977	1,023
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Oake Elizabeth	TB 694982, September 17, 1970	2,625
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Oake James	TB 694982, September 17, 1970	1,692
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
J F Oake	TB 694982, September 17, 1970	3,333
Settlement of a claim as a result of an accident involving a departmental vehicle resulting in injuries to Ann Kennedy, charged to Vote 1.		
Messrs Pearlman & Lindholm, in Trust	TB 694982, September 17, 1970	6,863
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Pepsi Cola Ltd	TB 694982, September 17, 1970	2,347
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Pesant François	TB 694982, September 17, 1970	3,500
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Norbert Melchert, charged to Vote 1.		
Pilot Insurance Company	TB 694982, September 17, 1970	1,185
Settlement of a claim as a result of an accident involving a department vehicle and a vehicle owned and operated by J I Clark, charged to Vote 1.		
Politt, Walters & Halikowski in Trust	TB 694982, September 17, 1970	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Jean Forest, charged to Vote 1.		
Les Prévoyants du Canada	TB 694982, September 17, 1970	2,430
Settlement of a claim as a result of damage to personal effects during a move, charged to Vote 1.		
Pritchard J R	TB 694982, September 17, 1970	1,035
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Putz A W	TB 694982, September 17, 1970	2,500
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Quality Transport Ltd	TB 694982, September 17, 1970	4,289
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by J Rothwell, charged to Vote 1.		
Rothwell David R in Trust	TB 694982, September 17, 1970	13,399
Settlement of a claim as a result of a fire in a trailer owned by M A Dubé, charged to Vote 1.		
La Royal du Canada Compagnie d'assurance	TB 694982, September 17, 1970	14,300
Settlement of a claim for injuries received by his Son Yves when a grenade accidentally detonated at Canadian Forces Base Valcartier, charged to Vote 1.		
Sénécal André es-qualité M H Solomon "In Trust"	TB 751484, August 10, 1977	225,000
Settlement of interest on a payment to André Sénécal Father of Yves Sénécal who was injured when a grenade accidentally detonated at Canadian Forces Base Valcartier, charged to Vote 1.		
Sénécal André es-qualité	TB 751484, August 10, 1977	2,813
Settlement of a claim for loss of or damage to baggage, charged to Vote 1.		
Sexsmith R J	TB 694982, September 17, 1970	2,293
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Diane Lacasse, charged to Vote 1.		
Simcoe and Erie Insurance	TB 694982, September 17, 1970	1,572
Settlement of a claim for legal costs resulting from a contract between Razzell Holdings Ltd and the Department of National Defence wherein the materiel supplied was not accepted, charged to Vote 1.		
Simons & Company in Trust	TB 694982, September 17, 1970	5,242
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by S Milinkovich and operated by M Milinkovich, charged to Vote 1.		
Soloway, Wright, Houston, Greenberg, O'Grady, Morin	TB 694982, September 17, 1970	1,150
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Somiai Yvan	TB 694982, September 17, 1970	2,000

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Michel Vaillancourt, charged to Vote 1.		
La Souveraine Compagnie d'assurance générale	TB 694982, September 17, 1970	1,309
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by P J Sylvestre, charged to Vote 1.		
Stinson & Associates in Trust	TB 753773, December 8, 1977	61,132
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Sutcliffe Martin	TB 694982, September 17, 1970	1,598
Settlement of a claim for loss of luggage, charged to Vote 1.		
Théroux J R	TB 694982, September 17, 1970	1,454
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Gilles Fortier, charged to Vote 1.		
Travelers Compagnie d'assurance	TB 694982, September 17, 1970	1,306
Settlement of a claim by Alberta Energy and Natural Resources for extinguishing a forest fire caused by crash of aircraft, charged to Vote 1.		
Treasurer of Alberta	TB 694982, September 17, 1970	3,091
To reimburse US for payment made to May A Brown as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Treasurer of the United States	TB 694982, September 17, 1970	3,703
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by L Chassé, charged to Vote 1.		
Tweedie Edgar T, in Trust	TB 694982, September 17, 1970	6,156
Settlement of a claim re E M Anderson as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,090
Settlement of a claim re R Aucoin as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	2,906
Settlement of a claim re S S Baird & Sons Ltd as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,894
Settlement of a claim re N R Banfield as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,065
Settlement of a claim re D Brisebois Construction as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	3,615
Settlement of a claim re Nick Cassavetes as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	2,665
Settlement of a claim re J Clark as a result of an accident involving a departmental vehicle charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907 dated May 19, 1970	1,170
Settlement of a claim re R Cobban as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,329
Settlement of a claim re Margaret Cottini as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,007
Settlement of a claim re M Crespeigne as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,539
Settlement of a claim re G Henault as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,135
Settlement of a claim re E A Hennigar as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,500
Settlement of a claim re Irving Oil Ltd as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,122
Settlement of a claim re W J Jones as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,045
Settlement of a claim re C J Kelley as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,541
Settlement of a claim re B G Langille as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,363
Settlement of a claim re James Lynk as a result of damage to private road during a military exercise, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,777
Settlement of a claim re J R MacDougall as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,318

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL DEFENCE—Concluded		
Settlement of a claim re E McKnight as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,990
Settlement of a claim re Municipality of Metropolitan Toronto as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,847
Settlement of a claim re R V Newman as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,069
Settlement of a claim re Ontario Hydro as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,071
Settlement of a claim re Tim Osmond as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	11,935
Settlement of a claim re Avinash E Patel as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,610
Settlement of a claim re M D Sorochan as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	2,222
Settlement of a claim re Town & Country Dry Cleaning as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	4,612
Settlement of a claim re Dick Unger as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	2,500
Settlement of a claim re W Vassiliadis as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	2,500
Settlement of a claim re W W Walker as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,043
Settlement of a claim re W Webber as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,865
Settlement of a claim re P Wilson as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	PC 1970-10/907, dated May 19, 1970	1,067
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Quality Transport Ltd and operated by R Oxford, charged to Vote 1.		
United Canada Insurance Company	TB 694982, September 17, 1970	3,791
Settlement of a claim as a result of an accident involving a vehicle owned by Warren Whitley and rented by the Department, charged to Vote 1.		
Warren Whitley Rental Equipment Ltd	TB 694982, September 17, 1970	1,344
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Welchner, John and Carling Motors	TB 694982, September 17, 1970	1,512
Settlement of a claim for damage to personal property as a result of furnace blow out, charged to Vote 1.		
Wile W G A	TB 694982, September 17, 1970	1,833
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Williamson C E	TB 694982, September 17, 1970	1,650
Settlement of a claim as a result of damage to property during military exercise, charged to Vote 1.		
Wolf Herbert	TB 694982, September 17, 1970	1,400
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed 4 April, 1949, to:		
Government of Belgium, 9 claims for \$15,917; Government of Germany, 5461 claims for \$1,554,955, Government of France, 6 claims for \$2,968		1,573,840
Claims settled by United Nations Headquarters in Cyprus on behalf of Department of National Defence		17,442
Sundry claims each under \$1,000		162,851
		4,395,511
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		20
Sundry claims each under \$1,000, charged to Vote 1		
MEDICAL SERVICES PROGRAM		
Amount covering settlement of claims for damage arising from motor vehicle accidents: Stoney, Nova Scotia on June 27, 1977, charged to Vote 15.		
MacIsaac, Bennett, Munroe, Lamoureux	Justice Opinion, dated November 16, 1977	2,113
Sundry claims each under \$1,000, charged to Vote 15		5,234
		7,347

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL HEALTH AND WELFARE—Concluded		
HEALTH PROTECTION PROGRAM		
Sundry claims each under \$1,000, charged to Vote 25		4,271
		11,638
NATIONAL REVENUE		
Customs and Excise		
Settlement of claims for losses resulting from a robbery at the Customs International Mail Branch Montreal on May 8, 1976, charged to Vote 1.		
Ben David Brothers		32,430
Henry Birks		2,635
I.S. Jewellery Co.		1,185
McGill University		503
Settlement of a claim as a result of an accident involving a Departmental vehicle and a Boeing 707 at Terminal One Toronto International Airport on May 16, 1976, charged to Vote 1.	TB 752179, September 23, 1977	36,753
American Airlines Inc.	Justice legal opinion	19,646
Sundry claims each under \$1,000		5,615
		62,014
Taxation		
Sundry claims each under \$1,000 (21)		660
		62,674
POST OFFICE		
Amount covering material damages caused by an accident between postal truck driven by Michel Gagné and the car of Georges Simard on February 24, 1977.		
Georges Simard	Department of Justice 22,638-S	1,428
Amount covering material damages caused by an accident between postal truck driven by Ronald Ray and the car of Michael Publishing Co on February 10, 1977.		
Dole & Company Ltd.		1,112
Michael Publishing Co	Department of Justice 23,002-S	1,312
Amount covering material damages caused by an accident between postal truck driven by J P Bellefleur and the car of Arrow Leasing driven by P M Roberts on December 9, 1976.		
Arrow Leasing Ltd.	Department of Justice 22,047-S	1,160
Amount covering material damages caused by an accident between postal truck driven by J G Drouin and the car of Marc-André Gagnon on May 2, 1977.		
La Concorde Cie d'Assurance Générale	Department of Justice 23,336-S	1,435
Amount covering material damages caused by an accident between postal truck driven by J F Charles Antoine and the car of Mrs L Nickerson driven by Miss J Reid on April 25, 1977.		
Mrs Mary L Nickerson	Department of Justice 23,519-S	1,500
Amount covering material damages caused by an accident between postal truck driven by Roméo D'Arcy and the car of Marcel Richer on May 6, 1977.		
Marcel Richer	Department of Justice 23,589-S	1,200
Amount covering material damages caused by an accident between postal truck driven by G Granger and the car of Michel Joannette on March 12, 1977.		
Me Blouin & Saulnier		20
Michel Joannette	Department of Justice 23,359-S	2,020
Amount covering material damages caused by an accident between truck driven by Michel Jacques and the car of M Laurent Bastien on May 13, 1977.		
Fédération Cie d'Ass.		1,181
Laurent Bastien	Department of Justice 23,991-S	1,431
Amount covering material damages caused by an accident between postal truck driven by Gérard Provost and the car of Claude Néon Ltd on March 24, 1977.		
Claude Néon Ltd	Department of Justice 23,055-S	1,250
Amount covering bodily injuries caused by an accident between a postal truck driven by Jean Robert and the car of Lionel Gaudin on December 17, 1975.		
Régie de l'Assurance Maladie du Québec		116
Lionel Gaudin		5,700
Me Claude Guérin	Department of Justice 18,078	6,108
Amount covering bodily injuries caused by an accident between a postal truck driven by R Emond and the car of M Stuart Gillespie on April 13, 1976.		
Stuart Gillespie	Department of Justice 18,786-S	8,370
Amount covering material damages caused by an accident between postal truck driven by P E Moreau and cars of Miss Style Inc and Mrs Pauline Crevier on October 3, 1977.		

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
POST OFFICE—Continued		
Miss Style Inc	250	
Miss Style Inc	173	
Union Canadienne d'Ass	764	
Mrs Pauline Crevier	250	
Sun Alliance Co d'Ass	708	Department of Justice 25,413-S
Amount covering property damages caused by an accident between postal truck driven by Yves Pilon at Jardins Sources Ltée's property on September 23, 1977		2,145
Les Jardins Sources Ltée		Department of Justice 26,217-S
Amount covering damages caused to two trailers of Kingston Drive—UR—SELF Co on lot of Centre de traitement Langelier on March 30, 1977 and May 17, 1977		2,253
Kingston Drive—UR—SELF		Department of Justice 26,486-S
Accident involving Department vehicles, no particularities		1,153
Prudential Ins Co		Department of Justice 249 251
Material damages on a truck owned by Jacques Fiset, caused by a truck owned by Post Office Department on February 1st, 1977		1,003
Paid to Cie d'Assurance des Provinces unies for damages caused to Canadian Red Cross Society vehicle, on April 6, 1978		Department of Justice D-22031-S
Material damages on a vehicle owned by J. Y. Bouchard, caused by a truck owned by Post Office Department, driven by Régent Saindon on March 27, 1977		1,968
Material damages on a vehicle owned by Alain Lemire, caused by a truck owned by Post Office Department, driven by Paul Bouchard on November 22, 1977		Department of Justice D-23004-S
Accident involving Post Office vehicle		3,242
Michelle Drisdelle		Department of Justice D-22669-S
Accident involving Post Office vehicle		1,002
Canadian General Ins Company		Department of Justice D-7823
Amount covering settlement of damage caused by Post Office vehicle striking a third party vehicle owned and operated by A Hermann		1,600
Payment was made to Ontario Motorist Insurance		Department of Justice
Amount covering settlement of damage caused by Post Office vehicle being in collision with a vehicle owned and operated by M Kosarczyn		1,230
Payment was made to Royal Insurance Company		Department of Justice
Amount covering settlement of personal injury claim resulting from an accident when a Post Office vehicle was in collision with a vehicle driven by M Kosarczyn		1,701
Payment was made to Chappell, Bushel and Stewart in Trust		1,988
Amount covering settlement of property damage caused by Post Office vehicle striking a third party vehicle owned and operated by John Lyon		1,769
Payment was made to Traveller's Insurance Co		Department of Justice
Amount covering settlement of personal injury claim caused by Post Office vehicle striking a third party vehicle owned and operated by S Globor		1,259
Payment was made to Gerald Sternberg in Trust		1,070
Amount covering settlement of personal injury claims caused by Post Office vehicle coming into collision with a vehicle operated by Vera G Delworth		12,268
Jackson, Watson, Gillespie, Laine and Greenwood in Trust		Department of Justice
Amount covering settlement of personal injury claim caused by Post Office vehicle skidding into the rear of the vehicle owned by G Poirier		4,234
Payment was made to Messrs Dewar, Graham, Johnson in Trust		8,730
Amount covering settlement of personal injury claims caused by Post Office vehicle being in collision with a vehicle driven by C Guisepe		10,858
Payment was made to Wolfe and Bernstein in Trust		Department of Justice
Amount covering settlement of property damage caused by Post Office vehicle in collision with a vehicle driven by Susan Skinner		1,406
Payment made to CIAG Insurance		Department of Justice
Amount covering settlement for personal injury caused by Post Office vehicle being in collision with vehicle owned and operated by K Meszaros		6,391
Payment was made to Kotick, Kieselstein and Kockberg in Trust		Department of Justice
Amount covering settlement of personal injury claim caused by Post Office vehicle striking third party vehicle operated by A Kane		2,919
Payment was made to Brown, Masters and Brown in Trust		Department of Justice
Amount covering settlement of property damage caused when Post Office vehicle was in collision with a third party vehicle		1,372
Payment was made to John Kings		Department of Justice
Amount covering settlement of property damage caused by a Post Office vehicle striking third party vehicle driven by K Bass		1,251
Payment was made to Allstate Insurance Company		Department of Justice
Amount covering settlement of a claim by A Vignon, carrying on business as Viggles Contracting, regarding a contract to paint street letter boxes		16,000
Payment made to P Shapiro in Trust, Sub Vote 01		Department of Justice
Damages resulting from collision involving Post Office vehicle		2,882
J G Hinde		Department of Justice
Damages resulting from collision involving Post Office vehicle		6,764
Irene Pawlovick		Department of Justice
Damages resulting from collision involving Post Office vehicle		1,147
M Keith Scott		Department of Justice

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
POST OFFICE—Concluded		
Damages resulting from collision involving Post Office vehicle. Knaak, Nickerson, Roberts & Hilborn	Department of Justice	5,500
Damages resulting from collision involving Post Office vehicle. Barnett, Duckworth & Palmer	Department of Justice	3,388
Damages resulting from collision involving Post Office vehicle. Atlas Driver Training School		825
Custom Auto Body Repairs	Department of Justice	1,594
Damages resulting from collision involving Post Office vehicle. Doug's Place		1,161
Delaine & Associates, Automotive Appraisals Ltd.		49
Richard Dell	Department of Justice	1,268
Damages resulting from collision involving Post Office vehicle. Petrasuk and Company	Department of Justice	2,595
Damages resulting from collision involving Post Office vehicle. Saskatchewan Government Insurance Office	Department of Justice	1,371
Damages resulting from collision involving Post Office vehicle. Catherine S Pankratz		1,250
Saskatchewan Government Insurance Office	Department of Justice	1,867
Damages resulting from collision involving Post Office vehicle. K McGill		100
MPIC	Department of Justice	1,145
Property damage and personal injuries resulting from collision involving Post Office vehicle. D Korman		2,997
MPIC	Department of Justice	3,317
Damages resulting from collision involving Post Office vehicle. M Bodner		100
MPIC	Department of Justice	1,930
Damages resulting from collision involving Post Office vehicle. MPIC	Department of Justice	1,676
Accident involving Post Office vehicle. Dick Choy Chan	Department of Justice	7,779
Accident involving Post Office vehicle. Kiyoko Tanaka	Department of Justice	7,204
Accident involving Post Office vehicle. Deborah Hutnyk	Department of Justice	8,216
Accident involving Post Office vehicle. Fred C Hooper	Department of Justice	7,158
Accident involving Post Office vehicle. Workers Compensation Board of BC	Department of Justice	1,737
Accident involving Post Office vehicle. Shamshad Hirani		3,486
Nasir Verjee	Department of Justice	5,449
Accident involving Post Office vehicle. ICBC		2,166
N Kelm & J L Kelm	Department of Justice	3,157
Accident involving Post Office vehicle. ICBC		872
H J White	Department of Justice	1,172
Accident involving Post Office vehicle. ICBC	Department of Justice	1,915
Accident involving Post Office vehicle. Alberta Motor Assn Ins Co		872
Harold Hollingsworth	Department of Justice	1,122
Sundry claims each under \$1,000		222,141
		419,520
PUBLIC WORKS		
Settlement of a claim arising from damage to transporter frames which were not returned to owner on completion of a job at Nain, Labrador, and consequently were damaged, charged to Vote 15. ATCO Eastern Ltd.	Legal Services	3,945
Settlement of a claim arising from an injury received by the claimant on December 1, 1976, on a public wharf located at Rencontre East which is maintained by Public Works Canada, charged to Vote 20. Thomas Mullins	Legal Services	3,535
Settlement of a claim as a result of a fall in the lobby of the Post Office in Lucan, Ontario, charged to Vote 10. Messrs Weingarden and Hawish	Justice Department ruling	15,767
Settlement of a claim as a result of a motor vehicle accident involving Crown vehicle 14-195 at Edmonton, Alberta, charged to Vote 5. House of Coin Ltd	Justice Department ruling	1,712
Settlement of a claim arising from the repair of fire damage to house 690, Inuvik, NWT, charged to Vote 10. Arctic Painting		650
Articlean Janitorial		504
Polar Electric Ltd		108
Sundry claims each under \$1,000 (54)		1,262
		11,564
		37,785

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
REGIONAL ECONOMIC EXPANSION		
Settlement of a claim for damages resulting from a motor accident January 18, 1978, province of Quebec Minister of Finance	Justice letter March 16, 1978	1,638
Harvey Heidt, (Loss of cows due to consumption of water with excessive salt content, and loss of weight gain by calves due to premature weaning. Mariposa Pasture)	Justice ruling March 15, 1978	1,400
Joe Rawelec, (Loss of calf crop due to cows being placed in a dry rather than a breeding field. Ituna Bon Accord Pasture)	Justice ruling January 19, 1978	4,784
Douglas Wagner, (Loss of cattle due to inadequate water supply in dugouts at Govenlock Pasture)	Justice ruling June 29, 1977	1,480
Sundry claims each under \$1,000		1,988
		11,290
SCIENCE AND TECHNOLOGY		
National Research Council of Canada		
Sundry claims		689
SECRETARY OF STATE		
National Film Board		
Sundry claims each under \$1,000 (6)		1,996
Public Archives		
Sundry claims		425
Public Service Commission		
Sundry claims each under \$1,000		33
		2,454
SOLICITOR GENERAL		
Sundry claims each under \$1,000	Departmental	168
		168
Correctional Services		
Settlement of a claim for damages resulting from a motor vehicle accident, February 20, 1976, charged to Statutory Vote.		
Liberty Mutual Insurance Co	TB 729748, August 8, 1974	1,131
Settlement of a claim for personal damages resulting when an electrically-controlled door crushed a young boy's foot at Archambault Institution, January 9, 1975, charged to Statutory Vote.		
Nicole Collin	TB 729748, August 8, 1974	1,700
Settlement of a claim for damages to the Moncton Provincial Jail and for special manpower supervisory costs resulting from the hostage taking incident, October 28, 1976, charged to Statutory Vote.		
Minister of Finance, Province of New Brunswick	TB 729748, August 8, 1974	10,506
Settlement of a claim for personal damages resulting when John Marra fell from a ladder at Joyceville Institution, charged to Statutory Vote.		
Messrs Black, Black, Peddlar and Atkinson	TB 729748, August 8, 1974	2,300
Settlement of a claim for damages resulting from a motor vehicle accident, July 2, 1977, charged to Statutory Vote.		
Insurance Corporation of BC		1,047
John Scannell	TB 729748, August 8, 1974	1,247
Settlement of a claim for a hand injury resulting from a homemade woodchopping machine accident at Pittsburgh Institution, January 27, 1975, charged to Statutory Vote.		
Walter Reid		1,000
Sands, Pattenden, Gay and Kemp	TB 729748, August 8, 1974	1,383
Settlement of a claim for damages resulting from a motor vehicle accident, June 16, 1977, charged to Statutory Vote.		
Plant National Ltd		1,024
R Levac—Details shown under Ex-Gratia payments		1,158
J G Lefebvre—Details shown under Ex-Gratia payments	TB 729748, August 8, 1974	8,551
Sundry claims each under \$1,000		11,172
Sundry Ex-Gratia claims each under \$1,000		3,283
		41,273
Royal Canadian Mounted Police		
Settlement of a claim for damages resulting from a car accident at Toronto, Ont, May 16, 1977, charged to Vote 20.		
Abstainers Insurance Company	TB 729748, August 8, 1974	1,108
Settlement of a claim for damages resulting from a car accident at Coquitlam, BC, June 11, 1975, charged to Vote 20.		
Lois Ellen Aisbett		3,586
L Wobick	TB 729748, August 8, 1974	3,621
Settlement of a claim for damages resulting from a car accident at Red Deer, Alta, July 9, 1977, charged to Vote 20.		
Alberta Motor Association	TB 729748, August 8, 1974	1,136

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, October 14, 1977, charged to Vote 20.		
Allstate	TB 729748, August 8, 1974	1,450
Settlement of a claim for damages resulting from a car accident at Regina, Sask, December 16, 1976, charged to Vote 20.		
Balfour, Moss, Milliken, Laschuk, Kyle, Vancise and Cameron	TB 729748, August 8, 1974	6,100
Settlement of a claim for damages resulting from a car accident at Prince George, BC, February 25, 1976, charged to Vote 20.		
Bate, Wood, Krantz, Ramsay, Van Ochten and Hogan in Trust	TB 729748, August 8, 1974	3,876
Settlement of a claim for damages resulting from a car accident at Surrey, BC, September 28, 1975, charged to Vote 20.		
David G Bell in Trust	TB 729748, August 8, 1974	21,783
Settlement of a claim for damages resulting from a car accident at Toronto, Ont, April 22, 1976, charged to Vote 20.		
Benson, McMurtry, Percival and Brown in Trust	TB 729748, August 8, 1974	4,131
Settlement of a claim for damages resulting from a car accident at Picture Butte, Alta, July 16, 1977, charged to Vote 20.		
Beny Chevrolet Oldsmobile	TB 729748, August 8, 1974	1,963
Settlement of a claim for damages resulting from a car accident at Surrey, BC, September 29, 1974, charged to Vote 20.		
British Columbia Hydro Power and Authority	TB 729748, August 8, 1974	1,060
Settlement of a claim for damages resulting from a car accident at Sillery, Que, June 16, 1976, charged to Vote 20.		
Marielle Brochu	TB 729748, August 8, 1974	2,100
Settlement of a claim for damages resulting from a car accident at Castlegar, BC, June 28, 1976, charged to Vote 20.		
Callaghan and Gilchrist in Trust	TB 729748, August 8, 1974	21,734
Settlement of a claim for damages resulting from a car accident at New Minas, NS, November 28, 1976, charged to Vote 20.		
Canadian General Insurance Co.	TB 729748 August 8, 1974	4,383
Settlement of a claim for damages resulting from a car accident near Campbell River, BC, November 25, 1976, charged to Vote 20.		
Martin Chambers	TB 729748, August 8, 1974	1,000
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, May 3, 1977, charged to Vote 20.		
George C Chapman in Trust	1,768	
Canadian National Railways	1,035	
Workers Compensation Board	1,500	4,303
Settlement of a claim for damages resulting from a car accident at Victoria, BC, May 2, 1975, charged to Vote 20.		
Chertkow, Thomas, Walley & Berg in Trust	TB 729748, August 8, 1974	2,200
Settlement of a claim for damages resulting from a car accident near Stettler, Alta, April 17, 1974, charged to Vote 20.		
Clerk of the Supreme Court of Alberta	TB 729748, August 8, 1974	24,500
Settlement of a claim for damages resulting from a car accident at Saint-Jean, Que, January 9, 1978, charged to Vote 20.		
Compagnie d'Assurance Missisquoi et Rouville	1,178	
Bernard Landry	250	1,428
Settlement of a claim for damages resulting from an accidental shooting at Halifax, NS, March 3, 1975, charged to Vote 20.		
Cooke, Shannon and Co in Trust	TB 729748, August 8, 1974	11,353
Settlement of a claim for damages resulting from a car accident at North Battleford, Sask, February 7, 1976, charged to Vote 20.		
Craig Brothers	TB 729748, August 8, 1974	1,000
Settlement of a claim for damages resulting from a motorboat accident near Pender Harbour, BC, August 14, 1977, charged to Vote 20.		
Dale and Co Ltd	TB 729748, August 8, 1974	1,211
Settlement of a claim for damages resulting from a car accident at Vernon, BC, July 6, 1974, charged to Vote 20.		
Danyliu, Kenny and Moffat in Trust	TB 729748, August 8, 1974	14,027
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, January 19, 1976, charged to Vote 20.		
D'Arcy and Deacon	TB 729748, August 8, 1974	6,787
Settlement of a claim for damages resulting from a car accident at Vernon, BC, July 6, 1974, charged to Vote 20.		
Davidson and Company in Trust	TB 752854, September 29, 1977	17,730
Settlement of a claim for damages resulting from a car accident at Bellevue, Alta, March 9, 1977, charged to Vote 20.		
Raymond Dingreville	TB 729748, August 8, 1974	1,807
Settlement of a claim for damages resulting from a car accident at Chilliwack, BC, February 11, 1975, charged to Vote 20.		
Erickson, Patten and Barrett in Trust	TB 729748, August 8, 1974	1,000
Settlement of a claim for damages resulting from a car accident at North Vancouver, BC, October 5, 1976, charged to Vote 20.		
A Ewachniuk in Trust	TB 729748, August 8, 1974	5,491

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Springfield, Man, June 14, 1976, charged to Vote 20.		
Fireman's Fund Insurance Co of Canada	TB 729748, August 8, 1974	1,557
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, September 29, 1975, charged to Vote 20.		
Fraser, Hyndman in Trust	TB 729748, August 8, 1974	2,550
Settlement of a claim for damages resulting from a car accident at St-Joseph-de-Beauce, Que, December 9, 1977, charged to Vote 20.		
Jean-Marc Gilbert et Gérard Gilbert	TB 729748, August 8, 1974	2,650
Settlement of a claim for damages resulting from a car accident at Sherwood Park, Alta, March 17, 1973, charged to Vote 20.		
Newson Hyde	TB 729748, August 8, 1974	7,329
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, March 24, 1977, charged to Vote 20.		
Industriel Co d'Assurance	2,691	
Andre Scantland	250	
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, November 12, 1976, charged to Vote 20.	TB 729748, August 8, 1974	2,941
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Fort St John, BC, October 25, 1976, charged to Vote 20.	TB 729748, August 8, 1974	2,016
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Victoria, BC, November 20, 1976, charged to Vote 20.	TB 729748, August 8, 1974	1,161
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Kelowna, BC, August 16, 1977, charged to Vote 20.	TB 729748, August 8, 1974	1,287
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Coquitlam, BC, November 15, 1977, charged to Vote 20.	TB 729748, August 8, 1974	2,161
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident near Cranbrook, BC, November 27, 1976, charged to Vote 20.	TB 729748, August 8, 1974	1,979
Insurance Corporation of BC		
Reginald B Bennett	2,764	
Settlement of a claim for damages resulting from a car accident at Surrey, BC, January 17, 1977, charged to Vote 20.	TB 729748, August 8, 1974	3,171
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Burnaby, BC, September 23, 1977, charged to Vote 20.	TB 729748, August 8, 1974	1,129
Insurance Corporation of BC		
Settlement of a claim for damages resulting from a car accident at Berry Mills, NB, July 10, 1976, charged to Vote 20.	TB 729748, August 8, 1974	3,009
Leonard C Jones in Trust		
Settlement of a claim for damages resulting from a car accident at Petitcodiac, NB, April 24, 1977, charged to Vote 20.	TB 729748, August 8, 1974	1,500
Leonard C Jones in Trust		
Settlement of a claim for damages resulting from a car accident at St-Lambert, Que, January 6, 1977, charged to Vote 20.	TB 729748, August 8, 1974	2,000
La Compagnie d'Assurance Eaton	2,548	
Étienne Roux	100	
Settlement of a claim for damages resulting from a car accident at Baie Comeau, Que, August 13, 1975, charged to Vote 20.	TB 729748, August 8, 1974	2,648
Claude Lajoie	500	
M ^{me} Claude Lajoie	15,500	
Sabourin, Savard et Associés	327	
Settlement of a claim for damages resulting from a car accident at Coquitlam, BC, November 8, 1973, charged to Vote 20.	TB 729748, August 8, 1974	16,327
Leggatt and Lesyk in Trust		
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, March 22, 1977, charged to Vote 20.	TB 729748, August 8, 1974	19,618
Le Groupe Commerce	2,169	
Robert Thauvette	589	
La Commission des Accidents du Travail du Québec	213	
Settlement of a claim for damages resulting from a car accident at St John's, Nfld, February 21, 1977, charged to Vote 20.	TB 729748, August 8, 1974	2,971
Lewis and Sinnott in Trust		
Settlement of a claim for damages resulting from a car accident near White Rock, BC, May 16, 1975, charged to Vote 20.	TB 729748, August 8, 1974	4,097
G Brian Longpré, in Trust		
Settlement of a claim for damages resulting from a car accident near Banff, Alta, January 18, 1977, charged to Vote 20.	TB 729748, August 8, 1974	4,000
MacLeod, Dixon	1,046	
Fenerty, Robertson and Co	3,950	
Settlement of a claim for damages resulting from a car accident at Surrey, BC, January 19, 1977, charged to Vote 20.	TB 729748, August 8, 1974	4,996
MacQuarrie, Hobkirk and Co, in Trust		
	TB 729748 August 8, 1974	2,402

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, July 2, 1975, charged to Vote 20.		
Manitoba Public Insurance Corp	TB 729748, August 8, 1974	2,684
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, January 27, 1977, charged to Vote 20.		
Manitoba Public Insurance Corp	1,450	
Gary Schellenberg	100	
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, January 17, 1977, charged to Vote 20.	TB 729748, August 8, 1974	1,550
Martens, Kripiakevich, Dennehy, Parfeniuk and Ernst		
Settlement of a claim for damages resulting from a car accident near Calgary, Alta, January 24, 1977, charged to Vote 20.	TB 729748, August 8, 1974	1,450
Mason and Company		
Settlement of a claim for damages resulting from a car accident at Minnidos, Man, December 21, 1977, charged to Vote 20.	TB 729748, August 8, 1974	23,236
Kerry McLeish		
Manitoba Public Insurance Corp	165	
Settlement of a claim for damages resulting from a car accident near Coquitlam, BC, November 8, 1973, charged to Vote 20.	976	
Minister of Finance, BC	TB 729748, August 8, 1974	1,141
Settlement of a claim for damages resulting from a car accident near Ainsworth, BC, October 15, 1971, charged to Vote 20.		
Minister of Finance, BC	TB 729748, August 8, 1974	1,066
Settlement of a claim for damages resulting from a car accident at Halifax, NS, March 3, 1975, charged to Vote 20.		
Minister of Finance, NS	TB 729748, August 8, 1974	7,860
Settlement of a claim for damages resulting from a car accident near Sherbrooke, Que, October 14, 1976, charged to Vote 20.		
B Minotti et Fils Inc	TB 729748, August 8, 1974	4,300
Settlement of a claim for damages resulting from a car accident at Montreal, Que, October 14, 1976, charged to Vote 20.		
Montreal Mambo Restaurant Inc	TB 729748, August 8, 1974	2,181
Settlement of a claim for damages resulting from a car accident at Winnipeg, Man, November 30, 1976, charged to Vote 20.		
Newman, MacLean		
Manitoba Public Insurance Corp	2,732	
Settlement of a claim for damages resulting from a car accident at Sydney, NS, July 7, 1977, charged to Vote 20.	1,460	
Barry Daniel O'Callaghan	TB 729748, August 8, 1974	4,192
Settlement of a claim for damages resulting from a car accident near Assiniboia, Sask, February 5, 1977, charged to Vote 20.		
Kenny Peterson	TB 729748, August 8, 1974	1,638
Settlement of a claim for damages resulting from a car accident at Ottawa, Ont, January 29, 1973, charged to Vote 20.		
Phelan, O'Brien, Shannon and Lawer in Trust	The Federal Court of Canada Award	1,360
Settlement of a claim for damages resulting from a car accident near Langley, BC, October 28, 1977, charged to Vote 20.		
Preston Chevrolet Oldsmobile Ltd	TB 729748, August 8, 1974	16,625
Settlement of a claim for damages resulting from a car accident at Edmonton, Alta, September 8, 1977, charged to Vote 20.		
Dusko Radmanovich	TB 729748, August 8, 1974	1,486
Settlement of a claim for damages resulting from a car accident at Langley, BC, October 8, 1977, charged to Vote 20.		
Rankin and Co, in Trust	TB 729748, August 8, 1974	1,020
Settlement of a claim for damages resulting from a car accident at Quebec, Que, January 17, 1977, charged to Vote 20.		
Receiver General for Canada	TB 729748, August 8, 1974	6,000
Settlement of a claim for damages resulting from a car accident at Grande Prairie, Alta, March 31, 1977, charged to Vote 20.		
George M Repka	TB 729748, August 8, 1974	2,400
Settlement of a claim for damages resulting from a car accident at Revelstoke, BC, December 11, 1976, charged to Vote 20.		
Revelstoke Bottlers Ltd	TB 729748, August 8, 1974	1,100
Settlement of a claim for damages resulting from a car accident near Saskatoon, Sask, October 2, 1976, charged to Vote 20.		
Saskatchewan Government Insurance Office	TB 729748, August 8, 1974	1,166
Settlement of a claim for damages resulting from a car accident near Punichy, Sask, December 19, 1976, charged to Vote 20.		
Saskatchewan Government Insurance Office	TB 729748, August 8, 1974	2,224
Settlement of a claim for damages resulting from a car accident at Saskatoon, Sask, July 22, 1975, charged to Vote 20.		
Saskatchewan Government Insurance Office	TB 729748, August 8, 1974	4,057
Settlement of a claim for damages resulting from a car accident near Yorkton, Sask, June 29, 1976, charged to Vote 20.		
Saskatchewan Government Insurance Office	1,968	
Logan Chev Olds Ltd	200	
	TB 729748, August 8, 1974	3,374
		2,168

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Concluded		
Royal Canadian Mounted Police—Concluded		
Settlement of a claim for medical expenses, loss of wages and general damages when a rifle discharged at Swan Hills, Alta, November 18, 1973, charged to vote 20.		
Franklyn Ross Schwab	TB 729748, August 8, 1974	10,000
Settlement of a claim for damages resulting from a car accident at Sillery, Que, February 21, 1977, charged to Vote 20.		
Yves St-Jean	TB 729748, August 8, 1974	1,000
Settlement of a claim for damages resulting from a car accident at Parkdale, PEI, February 19, 1977, charged to Vote 20.		
Sun Alliance Insurance Co	TB 729748, August 8, 1974	1,729
Settlement of a claim for damages resulting from a car accident at Chilliwack Township, BC, January 31, 1977, charged to Vote 20.		
Sunset Service	TB 729748, August 8, 1974	1,477
Settlement of a claim for damages resulting from a car accident at Ritchat, Man, June 6, 1976, charged to Vote 20.		
Ronald Taylor		150
Manitoba Public Insurance Corp		1,170
Settlement of a claim for damages resulting from a car accident at Montreal, Que, May 14, 1976, charged to Vote 20.		
Travelers du Canada	TB 729748, August 8, 1974	5,914
Settlement of a claim of damages resulting from a car accident at Moose Jaw, Sask, November 3, 1977, charged to Vote 20.		
Underwriters Adjustment Bureau	TB 729748, August 8, 1974	1,254
Settlement of a claim for damages resulting from a car accident near Mount Pearl, Nfld, July 14, 1977, charged to Vote 20.		
Unifund Ltd	TB 729748, August 8, 1974	1,390
Settlement of a claim for damages resulting from a car accident at The Pas, Man, August 1, 1975, charged to Vote 20.		
Walt's Trailer Sales Ltd		1,753
Manitoba Hydro		61
Settlement of a claim for damages resulting from a car accident at Toronto, Ont, October 15, 1975, charged to Vote 20.		
John David Webster, in Trust	TB 729748, August 8, 1974	5,868
Settlement of a claim for damages resulting from a car accident near Ancaster, Ont, July 22, 1975, charged to Vote 20.		
White, Swaye, Mackesy and Smye, in Trust	TB 729748, August 8, 1974	4,615
Settlement of a claim for damages resulting from a car accident at Prince George, BC, April 28, 1976 charged to Vote 20.		
Workers' Compensation Board of BC	TB 729748, August 8, 1974	1,650
Settlement of a claim for damages resulting from a car accident at Kamloops, BC, April 7, 1977, charged to Vote 20.		
Marion Wyse	TB 729748, August 8, 1974	2,690
Sundry claims each under \$1,000		91,171
		490,456
		531,897
TRANSPORT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Sundry claims each under \$1,000		1,477
MARINE TRANSPORTATION PROGRAM		
Settlement of a claim for damages resulting from collision between CCGS John Cabot and MV Fosshelm on March 8, 1976, charged to Vote 10.		
Lovenskiold Og Hoyers Rederi	Department of Justice, letter, May 12, 1977	22,500
Settlement of a claim for damages resulting from accident at Summerside, PEI wharf on October 26, 1976, charged to Vote 10.		
Lawson Adjustment Service Ltd.	Department of Justice, letter, July 4, 1977	12,760
Settlement of a claim for damages when CCGS Edward Cornwallis damaged a dock at Dartmouth NS on July 14, 1977, charged to Vote 10.		
Imperial Oil Enterprises Ltd	Department of Justice, letter, January 3, 1978	3,797
Settlement of a claim for damages resulting from an accident at Trois-Pistoles, Quebec wharf on May 22, 1975 charged to Statutory Vote.		
Navigation Harvey & Frères Inc.		3,405
M ^r Pierre Blouin		775
Settlement of a claim for damages resulting from an automobile accident at Verdun, Quebec on January 12, 1977, charged to Vote 10.		
Acme Steel Company of Canada Ltd et City National Leasing Ltd	Federal Court Judgement, May 13, 1977	4,180
Sundry claims each under \$1,000		2,591
		5,458
		51,280
AIR TRANSPORTATION PROGRAM		
Settlement of a claim for damages resulting from an air crash at Frobisher Bay, charged to the Statutory Vote.		
Leonard Jacobbi	Federal Court Judgement, November 7, 1977	324,711
Settlement of a claim for damages resulting from an accident at Thunder Bay Airport, charged to Vote 20.		
A Bankay	Department of Justice, letter, September 15, 1977	8,65
Settlement of a claim for damages resulting from damage to a cable at Inuvik NWT Airport, charged to Vote 20.		
Canadian National Telecommunications	PC 1966/707, April 1, 1966	1,24

PAYMENTS OF DAMAGE CLAIMS—*Concluded*

Particulars and payee	Authority	Amount
		\$
TRANSPORT—<i>Concluded</i>		
AIR TRANSPORTATION PROGRAM—<i>Concluded</i>		
Settlement of a claim for damages to an aircraft at Grande Prairie Airport, charged to Vote 20.		
G Skagmo	PC 1966/707, April 1, 1966	5,363
Settlement of a claim for damages resulting from fire damage during emergency services training at Lethbridge Airport, charged to Vote 20.		
Pacific 66 Ltd	PC 1966/707, April 1, 1966	4,680
Settlement of a claim for damages to baggage carts at Edmonton Airport, charged to Vote 20.		
Tri-1 Flight Services	PC 1966/707, April 1, 1966	1,275
Settlement of a claim for damages to an aircraft at Abbotsford Airport, charged to Vote 20.		
Coastal Pacific Flight Centre	PC 1966/707, April 1, 1966	4,040
Settlement of a claim for damages to an aircraft at Prince George Airport, charged to Vote 20.		
Chanook Air Ltd and Loram Ltd	TB 750850, July 14, 1977	30,831
Sundry claims each under \$1,000		15,465
		396,270
		449,033
URBAN AFFAIRS		
Sundry claim under \$1,000		438
VETERANS AFFAIRS		
Settlement of a damage claim resulting from a motor vehicle accident in St John's, Newfoundland, charged to Vote 40.		
W Carey	Justice legal opinion	1,260
Settlement of a claim for damage to or loss of personal property as a result of flooding in basement of a residential property neighbouring Queen Mary Veterans in Montreal, Quebec.		
Bingham and Zagorska	Federal Court Award	3,300
Legal costs re above Doust, Duceppe, Beaudry, Filion, Jolicœur, Danis et Gagnon	Federal Court Award	498
Sundry claims each under \$1000		2,072
		7,130

EX GRATIA PAYMENTS

Particulars and payee	Authority	Amount \$
COMMUNICATIONS		
Compensation for loss of stolen personal property of Mr D A Bolzon	Departmental	378
Compensation to Cablevision Bar St-Laurent, Matane, Quebec for losses incurred as a result of the cable jurisdiction dispute between Ottawa and Quebec	TB-750410	200,000
		200,378
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims each under \$100 (2)		59
ENERGY, MINES AND RESOURCES		
Sundry payments each under \$100		60
ENVIRONMENT		
FISHERIES AND MARINE PROGRAM		
Compensation for loss of eyeglasses, charged to Vote 5.		
Bay R	100	
Timmins C A	106	
Compensation, in part, for stocks for fingerling fish which were ordered destroyed by the Department because of an out-break of Enteric Redmouth Disease among them, charged to Vote 5.	Departmental	206
Cape Breton Marine Farming Ltd	TB 754247, February 27, 1978	92,922
Compensation for the loss of value of the company's assets caused by closing the Bay of Fundy Herring fishery to fishmeal reduction, charged to Vote 5.		
Sealife Fisheries Ltd	TB 753920, January 26, 1978	500,000
Sundry payments under \$100, charged to Vote 5	Departmental	589
		593,717
ENVIRONMENTAL SERVICES PROGRAM		
Payment as a result of a motor accident involving a Crown owned vehicle, charged to Vote 20.		
Graziano A	Legal Branch	337
Payment as a result of a motor accident involving a Crown owned vehicle, charged to Vote 20.		
BP Canada	Legal Branch	186
Sundry payments under \$100, charged to Vote 20	Departmental	148
		671
		594,388
EXTERNAL AFFAIRS		
Compensation for damages to personal effects, charged to Vote 1.		
C Bédard	PC 1974-4/1946, September 3, 1974	558
Compensation for damages to employee's clothing, charged to Vote 1.		
R J Hunter	PC 1974-4/1946, September 3, 1974	121
Sundry payments under \$100		266
		945
Canadian International Development Agency		
Ex gratia payment was made to the following because of the impossibility of processing the claim of the following for damaged good in transit (Memorandum number 5-9286-3), charged to Code Vote 62.		
F G Wagner		402
		1,347
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Compensation to Sulker Creek Band for funds paid on behalf of Donna Marie Badger on the erroneous belief that she had been enfranchised, charged to Vote 5	Ministerial	551
Payment to André Clouthier for the removal of himself and his family from Charlesbourg, Quebec to Montreal, Quebec for humanitarian reasons, charged to Vote 5	PC 1977-1/2776, dated September 29, 1977	5,000
		5,551
PARKS CANADA PROGRAM		
Compensation for damage to baled hay in meadow due to flooding, charged to Vote 65.		
Kaban E	TB 755656, dated February 21, 1978	500
Compensation for vacating property re Nasseau Bridge construction, charged to Vote 65.		
Brown Colleen J	3,600	
Constable Doris	2,889	
Finnighan Robert	2,885	
McCarneg Melvin	3,200	
Ownsworth Lionel and Elizabeth	4,100	
	TB 738087, PC 1975-15-2009	16,674

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		
PARKS CANADA PROGRAM—Concluded		
Compensation for vehicle damage due to falling ice, charged to Vote 60.		
Sock H	Justice ruling	240
Sundry items each under \$100 (3)		92
		<u>17,506</u>
		<u>23,057</u>
INDUSTRY, TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Compensation for funds stolen during the period of duty at Pins Maritimes, Algiers, Algeria.		
Mr J A Kiely	TB 753904	408
Compensation to Canadian manufacturers adversely affected by Canada's decision to suspend licenses for the export of nuclear material and equipment to India	TB 754769	366,400
		<u>366,808</u>
Statistics Canada		
Sundry claims each under \$100, charged to Vote 70		215
		<u>367,023</u>
MANPOWER AND IMMIGRATION		
IMMIGRATION PROGRAM		
Immigration officers claim as a result of damaged clothing during the course of his duty	Supervisor Section 27, FAA Chief, Financial Administration Section 26, FAA	100
Sundry payments under \$100		412
		<u>512</u>
NATIONAL DEFENCE		
Compensation for damage to personal property when roof was blown off during severe wind and rainstorm, charged to Vote 1.		
Bartlett L W	QR & O 210.05	115
Compensation in respect of forfeiture of a deposit on the purchase of a house as a result of posting, charged to Vote 1.		
Bédard J S	PC 1977-21/1489, May 26, 1977	500
Compensation representing pay he would have received if his service had been extended to include twenty-day period of annual leave to which he was entitled but was denied him on his release, charged to Vote 1.		
Coleman W R	PC 1977-3/1128, April 21, 1977	1,269
Payment on Compassionate grounds of \$75 per month on account of permanent Quadriplegia resulting from a swimming accident while attending summer camp at former RCAF Station Aylmer Ont, charged to Vote 1.		
Delage E	PC 1964-20/435, March 20, 1964	900
Compensation representing the Medicare Cost-Sharing remuneration Supplement for the year 1975 that she would have received had her application been received prior to the expiry date, charged to Vote 1.		
Forsner Gertrude Maria	PC 1977-4/2462, August 31, 1977	134
Compensation for cost of repairs to his vehicle damaged as a result of an incident which occurred during a strike at Canadian Forces Base Bagotville, charged to Vote 1.		
Gagné C	PC 1974-240, December 20, 1974	279
Compensation for cost of repairs to his vehicle damaged as a result of an incident which occurred during a strike at Canadian Forces Base Bagotville, charged to Vote 1.		
Girard L A	PC 1974-240, December 20, 1974	403
Payment of legal fees representing defence against a charge of causing death by criminal negligence which arose out of the performance of a military duty, charged to Vote 1.		
Goodwin Ross	PC 1978-11/151, January 19, 1978	18,613
Compensation for damage to personal property resulting from an oil spill in basement, charged to Vote 1.		
Hamilton G R	QR & O 210.05	175
Compensation representing the Medicare Cost-Sharing Remuneration supplement for the year 1976 that he would have received had his application for the supplement been received prior to expiry date, charged to Vote 1.		
Hutchins C	PC 1978-5/427, February 16, 1978	139
Compensation representing the Medicare Cost-Sharing Remuneration Supplement for the year 1976 that he would have received had his application for the supplement been received prior to expiry date, charged to Vote 1.		
Larham J F	PC 1978-7/427, February 16, 1978	139
Compensation representing the pay he would have received if his Class 'B' Reserve Service had been extended to include a period of sick leave granted him because of an injury, charged to Vote 1.		
Leblanc G J	PC 1977-3/2462, August 31, 1977	475

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL DEFENCE—Concluded		
Compensation for damage to her property caused by a member of the Canadian Armed Forces, charged to Vote 1.		
Michel Germaine	PC 1977-3/2342, August 10, 1977	8,069
To compensate for costs incurred in post-graduate studies, charged to Vote 1.		
Popowych I	PC 1977-2/2776, September 29, 1977	455
Compensation representing the Medicare Cost-Sharing Remuneration Supplement for the year 1976 that he would have received had his application for the supplement been received prior to expiry date, charged to Vote 1.		
Smith K G	PC 1978-6/427, February 16, 1978	217
Compensation for pay he would have received if his service had been extended to include an 18 day period of sick leave prior to his release, charged to Vote 1.		
Smith H O	PC 1977-12/1886, June 30, 1977	450
Sundry payments under \$100		1,765
		34,097
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		
Sundry payments each under \$100, charged to Vote 1		20
MEDICAL SERVICES PROGRAM		
Funds stolen during flood in the Kashechewan Nursing Station in Northern Ontario, charged to Vote 15.		
Michelle Berthelot	PC 1977-6/1560	250
Loss of clothing while on temporary duty in Beirut, Lebanon, charged to Vote 15.		
J E Hund Von Herbing	Deputy Minister	223
Sundry payments each under \$100, charged to Vote 15		94
		567
HEALTH PROTECTION PROGRAM		
Sundry payments each under \$100, charged to Vote 25	PC 1974-4/1946	69
INCOME SECURITY AND SOCIAL ASSISTANCE		
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the Municipality of Friedrichshafen which amount shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under that act.		
Mrs Annemarie von Massenbach	PC 1974-5/1190	3,034
		3,690
NATIONAL REVENUE		
Customs and Excise		
Reimbursement for replacement of damaged clothing, charged to Vote 1.		
Wilson W J	Ministerial	261
Sundry payments each under \$100 (2)		52
		313
Taxation		
Sundry claims each under \$100 (21)		660
		973
POST OFFICE		
The following are all payments to Vote 1 Payments to employees of former mail contractors as part of the Post Office Integration Program pursuant to Part III of the Canada Labour Code.		
Adams H	PC 1978-52/January 1978	321
Adams N	TB 751973/75 1974	160
Addison J		234
Anderson J		106
Arnston D		142
Arsenault D		106
Ashton L		179
Atterbury M		219
Baker F		118
Baranky A		219
Barkley H		264
Barrieau A		106
Beauvais H		204
Beer F		199
Bears W		936
Belac R		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
POST OFFICE—Continued	PC 1978-52/January 1978	\$
Bentley W	TB 751973/75 1974	109
Berac I		117
Bond G		385
Borlee N		128
Bouldry W		318
Boussiere P		150
Bresnahan H		361
Brooker C		170
Bruinenburg J		133
Bruinenburg R		196
Brunet R		407
Bubyn G		164
Bull A		746
Cameron B		104
Castiglione F		286
Caverhill D		282
Cazes R		232
Chapple A		233
Chevarie L		508
Cline T		270
Coburn R		121
Colonna A		267
Cook R		103
Cooke E		124
Cool D		383
Cox K		268
Cunningham W		214
Cozy R		145
Dee A		276
Dee G		190
Delory J		145
Department of Labour		1,648
Dermott D		340
Dilameter R		219
Dion E		199
Duhamel F		363
Dunn C		144
Deenstan K		225
Eberts F		136
Edgar V		182
Engel S		361
Evans L		112
Featherstone P		151
Finch R		125
Forrest F		191
Fanklin W		198
French L		261
Fritz P		364
Georgeoff B		257
Gresbrecht P		207
Godsman A		172
Gooden R		229
Goodkey W		118
Goumont G		102
Graff G		159
Graham C		144
Gregoire R		286
Grykuliak J		398
Hamilton L		457
Hanna E		238
Harris D		258
Harvey J		215
Harjwood M		134
Hetu G		331
Hodgson P		247
Hoffman L		286
Holder G		114
Hurl W		161
Hreherchuk E		129
Jackson J		114
Jacques G		391
Jacques M		657
Jay J		291
Johnstone W		233
Jones K		153
Kowk P		210
Kruger L		243
Krys N		150
Landry L		144

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
POST OFFICE—Continued	PC 1978-52/January 1978	
Langlois J	TB 751973/75 1974	153
Leard A		455
Lee C		237
Lee L		312
L'Hirondelle R		115
Longpré J		104
Loveday W		208
Lucus W		208
Lunsden E		166
Lunn F		215
Lunt G		279
MacKenzie C		113
MacKenzie K		148
MacKenzie L		168
Maiko D		490
Mandalfino A		208
Mann W		203
May R		102
Mayo J		116
McCoy H		185
McDonald D		258
McEntee S		231
McIntosh R		163
Medd S		290
Melnick M		295
Miller D		172
Miller N		121
Minion G		239
Machinski L		468
Moser R		150
Noury N		382
O'Bryan M		168
O'Connor E		223
O'Halloran J		200
O'Keefe J		140
Otahal M		105
Paguin G		152
Pauls A		137
Paulson J		279
Pearson D		146
Pember E		163
Penner J		442
Perkins J		373
Perry H		212
Peters P		325
Pownceby G		167
Purdy D		198
Ridley D		308
Robert R		381
Roberts A		209
Roeke A		257
Ross C		201
Ross R		302
Rutschka T		172
Saunders R		244
Scheer J		273
Silman F		260
Skinner A		186
Smith P		193
Smith R		241
Sofocleous A		139
Spring R		255
Stanton J		181
Stanton R		256
Stickel J		465
Stokes C		298
Stone K		230
Story C		143
Sullivan C		164
Sydor G		115
Taggart A		230
Thiffault C		143
Thompson S		181
Thurly S		254
Timbre A		633
Townsend B		133
Van Veek B		235
Vanden Brink A		156
Vanden Brink M		151
Vanderwerf F		186

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
POST OFFICE—Concluded		
Van Dorsser G	PC 1978-52/January 1978	
Van Sickle F	TB 751973/75 1974	376
Voll A		168
Warnock E		229
Weed T		176
Welsh J		112
West W		307
Whitmore F		230
Whyte A		386
Wiggins J		235
Wilson G		464
Wilson J		441
Wilson W		325
Winslow F		346
Zylstia P		206
Burchell MacDougall T Gruchy, Barristers & Solicitors	PC 1977-5/3684	195
Levesque C	TB 51-01-1-4	600
Laurin G	TB 51-01-1-4	451
Wistaff JG	TB 51-01-1-4	743
Sundry Payments under \$100		197
		5,956
		53,914
PUBLIC WORKS		
Compensation for loss of tools and equipment to trades shop, Halifax, NS personnel, charged to Vote 10.		
G Cameron		159
R Cleary		159
A Dawson		39
T Grandy		159
E Langille		159
A Long		217
P Rogers		209
Compensation for materials and rental of equipment for a protection work project to be undertaken by the municipality of St-Jean, for a maximum of \$57,000, charged to Vote 25.	TB 749366, April 28, 1977	1,101
Corporation municipale de St-Jean Ile d'Orléans, Que	TB 753916, January 1, 1978	18,032
Compensation for taxes levied by municipalities and schoolboards on properties expropriated for the new Montreal International Airport at Mirabel, Que, charged to Vote 40	PC 1978-1470, May 1, 1978, TB 748484	774,520
Compensation for expropriation of land at Mirabel, Que, charged to Vote 40	PC1974-20/205, February 12, 1974 TB737234	2,391,145
Compensation for loss of personal tools, charged to Vote 10.		
Kenneth McEwen	PC 1974-4/1976, Section 4(c), September 3, 1974	612
Compensation for guard services at L'Esplanade Laurier Building, Ottawa, Ont, charged to Vote 10.		
Olympia & York Developments	PC 1978-2/80, January 12, 1978, TB 753399	87,214
Compensation for arrears of municipal property taxes for the taxation year 1974, charged to Vote 10.		
Borough of North York, Ont	PC 1977-9/1949, July 7, 1977, TB 750475	5,630
Compensation for unused annual leave prior to his retirement, charged to Vote 5.		
Robert H Hobner	PC 1978-11/634, March 2, 1978, TB 754643	7,940
Sundry payments under \$100 (4)		166
		3,286,360
REGIONAL ECONOMIC EXPANSION		
Compensation for flooding rights on reserve land bordering Pasqua and Echo lakes, Saskatchewan—Payment to Department of Indian Affairs and Northern Development to be held for the use and benefit of the Indian Bands	PC 1977-10/1949, July 7, 1977	265,000
SCIENCE AND TECHNOLOGY		
National Research Council of Canada		
ENGINEERING AND NATURAL SCIENCES RESEARCH		
Sundry payment		6
SCHOLARSHIPS AND GRANTS IN AID OF RESEARCH		
Payment for expenses incurred in 1971 and 1972 while in receipt of research grants, charged to Vote 30.		
P Boldrin	TB 748786, May 5, 1977	724
		730
SECRETARY OF STATE		
National Film Board		
Sundry payments under \$100		96

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL		
Sundry payments under \$100	Departmental	8
		8
Correctional Services		
Compensation for permanent disability resulting from an accident at Archambault Institution, on June 9, 1976, charged to Vote 5.		
R Levac	PC 1977-7/1181, April 28, 1977	1,158
Compensation for permanent disability resulting from an accident at Cowansville Institution, on October 31, 1973, charged to Vote 5.		
J G Lefebvre	PC 1977-10/1770, June 23, 1977	6,369
Compensation for permanent disability resulting from an accident at Joyceville Institution, on June 23, 1976, charged to Vote 5.		
E Meek	PC 1977-6/2462, August 31, 1977	816
Compensation for personal losses resulting from the disturbance at British Columbia Penitentiary, on September 27, 1976, charged to Vote 5.		
B Tétreault	110	
V E Vokal	102	
Compensation for damages done to her glasses by an inmate at Prison for Women, on October 13, 1977, charged to Vote 5.	PC 1974-4/1946, September 3, 1974	212
Cecelia McGowan	PC 1974-4/1946, September 3, 1974	121
Compensation for personal losses resulting from an hostage incident at British Columbia Penitentiary from January 28, to February 4, 1978, charged to Vote 5.		
B Matzke	120	
K Pondelicek	183	
F Newton	236	
E M Hudson	105	
Sundry claims each under \$100	PC 1974-4/1946, September 3, 1974	644
		1,490
		10,810
Royal Canadian Mounted Police		
Compensation for loss of loudspeaker during an investigation, charged to Vote 20.		
Abud Department Store	PC 1974-4/1946, September 3, 1974	150
Compensation for damage to a rug during an investigation, charged to Vote 20.		
Joan Alexander	PC 1974-4/1946, September 3, 1974	180
Compensation for damage to personal clothing, charged to Vote 20.		
W D Anderson	PC 1974-4/1946, September 3, 1974	114
Compensation for damage to real property, charged to Vote 20.		
D W Archer	PC 1974-4/1946, September 3, 1974	100
Compensation for personal clothing damaged during an investigation, charged to Vote 20.		
Thomas Assaly	PC 1974-4/1946, September 3, 1974	150
Compensation for damage to real property, charged to Vote 20.		
Samson Ballantyne	PC 1974-4/1946, September 3, 1974	265
Compensation for damage to real property, charged to Vote 20.		
Thomas H Barry	PC 1974-4/1946, September 3, 1974	300
Compensation for damage to real property, charged to Vote 20.		
Beaver Lumber	PC 1974-4/1946, September 3, 1974	106
Compensation for damages and medical treatment, charged to Vote 20.		
Bonnie J Berringer	PC 1974-4/1946, September 3, 1974	240
Compensation for damage and loss of household effects, charged to Vote 20.		
J R Boisvert	PC 1974-4/1946, September 3, 1974	688
Compensation for damage to real property, charged to Vote 20.		
Julius Chanyi	PC 1974-4/1946, September 3, 1974	242
Compensation for damage to real property, charged to Vote 20.		
Hoi Wah Cheng	PC 1974-4/1946, September 3, 1974	148
Compensation for damage to police bus, charged to Vote 20.		
City of Thunder Bay Police Dept	PC 1974-4/1946, September 3, 1974	200
Compensation for damages to eyeglasses and personal injuries, charged to Vote 20.		
François Costanzo	PC 1974-4/1946, September 3, 1974	300
Compensation for damage to and loss of personal effects, charged to Vote 20.		
Vernon D Dahl	PC 1974-4/1946, September 3, 1974	100
Compensation for damage to household effects, charged to Vote 20.		
R L DeGroot	PC 1974-4/1946, September 3, 1974	581
Compensation for a watch damaged during an investigation, charged to Vote 20.		
Connie James Delnea	PC 1974-4/1946, September 3, 1974	177
Compensation for damage to real property, charged to Vote 20.		
Avtar S Dhaliwal	PC 1974-4/1946, September 3, 1974	259
Compensation for damage to real property, charged to Vote 20.		
William G Edgar	PC 1974-4/1946, September 3, 1974	133
Compensation for damage to real property, charged to Vote 20.		
Roméo Ethier	PC 1974-4/1946, September 3, 1974	241
Compensation for damages to eyeglasses, charged to Vote 20.		
James Farrell	PC 1974-4/1946, September 3, 1974	138
Compensation for damages to a rented vehicle, charged to Vote 20.		
Michael L Flemming	PC 1974-4/1946, September 3, 1974	208
Compensation for damages to eyeglasses, charged to Vote 20.		
A A Freeman	PC 1974-4/1946, September 3, 1974	102

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Compensation for damage to real property, charged to Vote 20.		
Donald Gagnon	PC 1974-4/1946, September 3, 1974	115
Compensation for damage to real property, charged to Vote 20.		
Gestetner (Canada) Ltd.	PC 1974-4/1946, September 3, 1974	129
Compensation for damage to a firearm during an investigation, charged to Vote 20.		
Edwin Hagerberg	PC 1974-4/1946, September 3, 1974	100
Compensation for damage to a seized vehicle, charged to Vote 20.		
Edward Hallihan	PC 1974-4/1946, September 3, 1974	213
Compensation for personal property damaged during an investigation, charged to Vote 20.		
Carl Dennis Grayston Harmes	350	
Barbara Vollet	60	410
Compensation for damage to real property, charged to Vote 20.		
Armida Hutt	PC 1974-4/1946, September 3, 1974	166
Compensation for jacket damaged during an investigation, charged to Vote 20.		
R D Kehler	PC 1974-4/1946, September 3, 1974	135
Compensation for damage to real property, charged to Vote 20.		
Barry Kippen	PC 1974-4/1946, September 3, 1974	305
Compensation for personal injuries sustained in a car accident, charged to Vote 20.		
Anita Landry	PC 1974-4/1946, September 3, 1974	435
Compensation for damage to real property, charged to Vote 20.		
Theodore Letkeman	PC 1974-4/1946, September 3, 1974	118
Compensation for damage to real property, charged to Vote 20.		
Debbie Lopinski	PC 1974-4/1946, September 3, 1974	200
Compensation for damage to real property, charged to Vote 20.		
Lougheed Village Holdings	PC 1974-4/1946, September 3, 1974	325
Compensation for damage to real property, charged to Vote 20.		
MacAulay, Nicholls, Maitland and Co Ltd.	PC 1974-4/1946, September 3, 1974	135
Compensation for damage to real property, charged to Vote 20.		
Robert Marsh	PC 1974-4/1946, September 3, 1974	120
Compensation for damages to personal property as a result of flooding of government quarters, charged to Vote 20.		
Donald R Marshall	TB 746989, February 3, 1977	1,020
Compensation for damage to a watch, charged to Vote 20.		
Charles McKenzie	PC 1974-4/1946, September 3, 1974	142
Compensation for damage to real property, charged to Vote 20.		
Hugh McMullin	100	
Jean Cloutier	150	250
Compensation for property seized in error, charged to Vote 20.		
Minister of Finance, BC	PC 1974-4/1946, September 3, 1974	105
Compensation for damage to real property, charged to Vote 20.		
Robert Clayton Morrow	PC 1974-4/1946, September 3, 1974	248
Compensation for damage to real property, charged to Vote 20.		
June Mortimore	PC 1974-4/1946, September 3, 1974	138
Compensation for expenses as a result of an erroneous arrest, charged to Vote 20.		
Michael George Nassachuk	TB 754099, January 17, 1978	409
Compensation for a coat damaged during an investigation, charged to Vote 20.		
Valerie N Parkes	PC 1974-4/1946, September 3, 1974	195
Compensation for loss of personal clothing, charged to Vote 20.		
James Wesley Powers	PC 1974-4/1946, September 3, 1974	175
Compensation for damage to real property, charged to Vote 20.		
Steve Poznikoff	PC 1974-4/1946, September 3, 1974	125
Compensation for loss of bicycle, charged to Vote 20.		
Lorena Renneberg	PC 1974-4/1946, September 3, 1974	117
Compensation for damage to real property, charged to Vote 20.		
Samson Band Housing Authority	PC 1974-4/1946, September 3, 1974	147
Compensation for damage to real property, charged to Vote 20.		
Emile J Schug	PC 1974-4/1946, September 3, 1974	103
Compensation for damage to a fishing net, charged to Vote 20.		
Walter Simmonds	PC 1974-4/1946, September 3, 1974	189
Compensation for damage to a windshield, charged to Vote 20.		
Garnet Sloan	PC 1974-4/1946, September 3, 1974	182
Compensation for damage to real property, charged to Vote 20.		
Steve Sumka	PC 1974-4/1946, September 3, 1974	162
Compensation for damage to a windshield, charged to Vote 20.		
Tilden Rent A Car Services	PC 1974-4/1946, September 3, 1974	153
Compensation for damage to personal effects, charged to Vote 20.		
Brian A Timmins	TB 749538, June 9, 1977	3,549
Compensation for damage to real property, charged to Vote 20.		
Louis Turcotte	PC 1974-4/1946, September 3, 1974	183
Compensation for damage to real property, charged to Vote 20.		
Ike Unrau	PC 1974-4/1946, September 3, 1974	229
Compensation for damage to a watch, charged to Vote 20.		
John A Ward	PC 1974-4/1946, September 3, 1974	112

EX GRATIA PAYMENTS—Concluded

Particulars and payee	Authority	Amount
		\$
SOLICITOR GENERAL—Concluded		
Royal Canadian Mounted Police—Concluded		
Compensation for damage to an outboard motor, charged to Vote 20.		
Horace Young.....	TB 755465, March 23, 1978	2,381
Compensation for damage to real property, charged to Vote 20.		
Ronald Zamikowsky	PC 1974-4/1946, September 3, 1974	265
Compensation for damage to a motor vehicle during an investigation, charged to Vote 20.		
Margaret L. Zapf	PC 1974-4/1946, September 3, 1974	128
Sundry claims each under \$100		10,392
		29,127
		39,945
SUPPLY AND SERVICES		
Theft of Leather Coat.		
Rachel St-Arneault	J M Desroches	175
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Payments for funeral expenses on behalf of the parents of the late Officer Cadet Guy Christopher Lavigne who lost his life in an accident at Sydney NS, charged to Vote 10.		
Neville Funeral Home	610	
T M Curry	579	1,189
Payment for damage to personal property, charged to Vote 10.		
Murray E Lightman	PC 1974-4/1946, September 3, 1974	510
Payment for fish net damage, charged to Vote 10.		
Réginald Couvrier	PC 1974-4/1946, September 3, 1974	336
Payment for damage to boat which collided with a buoy, charged to Vote 10.		
Ernest Simms	PC 1974-4/1946, September 3, 1974	300
Payment of \$25 per month to Maria Poole in accordance with award by Merchant Seamen's Compensation Board. Her son, Ward D Poole, lost his life when Pilot Boat No 1 was sunk as a result of a collision with the SS Fort Avalon, charged to Vote 10.		
Maria Poole	TB 574915, March 8, 1961	300
Payment for loss of personal effects, charged to Vote 10.		
Chester A Powell	PC 1974-4/1946, September 3, 1974	113
Sundry claims each under \$100, charged to Vote 10		209
		2,957
AIR TRANSPORTATION PROGRAM		
Payment to McGregor Travel company for legal, accounting, transcript and other costs incurred and arising out of an inquiry and report upon the financial administration of Air Canada, charged to Vote 20	PC 1978-1956, March 23, 1978	39,374
Payment to Ste Marie Air Services to compensate for loss of earnings due to operating restrictions resulting from the opening of Mirabel Airport, charged to Vote 20	PC 1978-174, January 26, 1978	500,000
		539,374
		542,331
VETERANS AFFAIRS		
Payment of an amount equivalent to the allowance under the War Veterans Allowance Act that she and her late husband, Silas Veron Cleve, would have received had they not been incorrectly counselled by a departmental representative in regard to eligibility for an allowance.		
Mrs Helen Cleve.....	TB 754393	1,037

FEDERAL COURT AWARDS

Particulars and payee	Authority	Amount
		\$
FINANCE		
Award of costs incurred by counsel in the Canadian Pittsburgh Industries Limited and Pilkington Brothers (Canada) Limited appeal in respect of the 1970 Anti-Dumping Tribunal finding on import of sheet glass.		
Blake, Cassels & Graydon Barristers and Solicitors	T-1216-72 A-174-72	1,622 1,039
		2,661
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Details are shown under Damage Claims(1)	Federal Court Award T-2171-75	27,519
NATIONAL DEFENCE		
These payments were charged to Statutory Vote.		
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Bouthillier Maurice	Provincial Court Judgment No 500 32-001934-779, June 22, 1977	110
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Garage Houle & Frères Ltée	Federal Court Judgment No T-5004-76, September 21, 1977	1,014
Settlement of interest payment in connection with Federal Court Order No T-5004-76, dated September 21, 1977.		
Garage Houle & Frères, Ltée	Federal Court Order No T-5004-76, September 21, 1977	50
Settlement of legal costs in connection with Federal Court Order No T-5004-76, dated September 21, 1977.		
Riopel & Asselin	Federal Court Order No T-5004-76, September 21, 1977	452
Settlement of a claim for medical services provided to Michèle Babin resulting from an accident involving a departmental vehicle.		
Gouvernement du Québec	Superior Court Action No 155-05-000020-74, June 12, 1974	1,754
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Thomas F Lonn and resulting in injuries to Trisha Lonn, a passenger.		
Harper Grey Easton & Company in Trust	Federal Court of Canada Order No T-1155-71, January 19, 1978	750
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Rudolf Deneef.		
Hynes Tonello Signur	Federal Court Judgment T-1666-73, June 14, 1977	100,000
Advance of payment of damages to R N Hewson as a result of an accident involving a departmental vehicle.		
MacIsaac Clark and Company in Trust	Federal Court Action T-1014-75, March 26, 1975	3,000
Settlement of a claim resulting from injuries suffered by Stéphane Vachon when he went through a pane of glass thinking it to be an open door at CANEX Building Canadian Forces Base Valcartier.		
Vachon Pierre en qualité de tuteur à son fils	Federal Court Order No T-2538-76, January 12, 1978	16,250
Settlement of a claim resulting from injuries suffered by Stéphane Vachon when he went through a pane of glass in CANEX Building Canadian Forces Base Valcartier.		
Mc Lawrence Corriveau et Pierre Vachon	Federal Court Order No T-2538-76, January 12, 1978	683
Settlement of legal costs in connection with Federal Court Order No T-2538-76, dated January 12, 1978.		
Corriveau Bouchard Cartier et Associés	Federal Court Order No T-2538-76, January 12, 1978	883
		124,946
NATIONAL REVENUE		
Taxation		
Federal Court Costs awarded to taxpayers		
Aikins and Macaulay	Federal Court Award	807
Barbeau and McKercher	Federal Court Award	1,240
Bistrisky M S	Federal Court Award	4,275
Cruikshank J M	Federal Court Award	713
Day Ross Limited	Federal Court Award	2,013
Dobell Edward	Federal Court Award	102
Farris Vaughan and Willis	Federal Court Award	1,033
Fasken and Calvin	Federal Court Award	1,248
Gowling and Henderson	Federal Court Award	2,683
Herridge W R	Federal Court Award	750
Henusel Brothers Limited	Federal Court Award	142
Huron Steel Fabricators (London) Limited	Federal Court Award	8,244
Hoyt Mockler Allen and Dixon	Federal Court Award	1,017
Jones G F	Federal Court Award	1,146
Jones Black and Company	Federal Court Award	879
M P Drilling Limited	Federal Court Award	2,243
MacDonald and Haydon	Federal Court Award	2,016
MacInnes Wilson and Hallett	Federal Court Award	981
Martineau Walker and Allison	Federal Court Award	1,855
Mazza and Mazza	Federal Court Award	582
McCarthy and McCarthy	Federal Court Award	893
McKercher and McKercher	Federal Court Award	627
Mastronardi Mary	Federal Court Award	1,333
Phillips and Vineberg	Federal Court Award	625
Russell and Dumoulin	Federal Court Award	2,000
Shibley Righton and McCuic	Federal Court Award	879

FEDERAL COURT AWARDS—*Concluded*

Particulars and payee	Authority	Amount
		\$
NATIONAL REVENUE —Concluded		
Taxation—Concluded		
Sipila Eino	Federal Court Award	625
Smerchanski Mark	Federal Court Award	175
Soalta Development Limited	Federal Court Award	600
Stikeman Elliot and Tamaki	Federal Court Award	655
Sturrock Birnie	Federal Court Award	2,289
Thorsteinsson and Mitchell	Federal Court Award	6,712
Van Wielingen G A	Federal Court Award	763
Zaslav Murray	Federal Court Award	52
		<u>52,197</u>
PUBLIC WORKS		
Award in settlement of a claim by the contractor for additional work executed on the contract for alterations & extensions to Major Area Postal Plant in Laval, Quebec.		
Cegeco Design & Constr Ltd	10,176	
Cegeco Design & Constr Ltd and Colby, Rioux, Demers, Swift & Smiley	731	Federal Court Award No T-4162-76, 1977-09-16
		10,907
Award in settlement of a claim by the contractor for monies retained by PWC for work not completed to our satisfaction for a maintenance contract at 300 St Paul Street in Quebec, Quebec.		
Maintenance Eureka Ltée	3,018	
Maintenance Eureka Ltée and Marc Bergeron	358	Federal Court Award No T-759-76, 1977-03-22
		3,376
		<u>14,283</u>
SOLICITOR GENERAL		
Correctional Services		
Details of the awards are reported in the statement of Damage Claims of this section		30,463
Royal Canadian Mounted Police		
Details of the awards are reported in the statement of Damage Claims of this section		16,625
		<u>47,088</u>
TRANSPORT		
MARINE TRANSPORTATION PROGRAM		
Details as shown under "Damage Claims"		4,180
AIR TRANSPORTATION PROGRAM		
Details as shown under "Damage Claims"		324,713
		<u>328,893</u>
VETERANS AFFAIRS		
Bingham and Zagorska—Doust, Duceppe, Beaudry, Filion, Jolicoeur, Danis et Gagnon.		
See statement of Damage Claims		Federal Court Award
		3,798

NUGATORY PAYMENTS

Particulars and payee	Authority	Amount
		\$
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims each under \$100 (4)		14
ENERGY, MINES AND RESOURCES		
Sundry payments each under \$100		66
INDUSTRY, TRADE AND COMMERCE		
Statistics Canada		
J C Robinson & Sons Ltd, rented air conditioner that was stolen		200
Sundry claims each under \$100, charged to Vote 70		47
		247
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		
Payment for repairs to vehicle owned by R Boisjoly damaged while on duty travel, charged to Vote 1		
Commerce Group Insurance	1,093	
Raymond Boisjoly	250	
	Department of Justice	1,343
MEDICAL SERVICES		
Sundry payments under \$100, charged to Vote 15		74
		1,417
PUBLIC WORKS		
Payment of damage claim, art work, re sculpture competition Canadian Grain Commission Building Winnipeg, Manitoba, charged to Vote 5		
H LeRoy	Department of Justice ruling	2,300
Payment of interest on expropriation of land for the Government of Canada Building Calgary, Alberta, charged to Vote 15		
G & S Loria		1,390
H R Sheftel & P Libin		3,613
Toy Foy Lim		4,884
Payment of termination of a lease due to the removal of the Canadian Radio Television Commission from the premises, charged to Vote 10	TB 722049, September 28, 1973	9,887
Aske Construction Ltd of Victoria, BC	PC 1978-8/886, March 23, 1978, TB 755407	4,946
Payment of Interest on overdue Progress Payment held pending final TB approval to increase amount of contract and funding, charged to Vote 35		
Edgeworth Construction of Prince George, BC	Government Contract Regulations Terms of payment	3,246
Sundry payments under \$100 (1)		50
		20,429

SECTION 34

1977-78 PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province

CONTENTS

	<i>Page</i>
Miscellaneous Payments by Province	34.2
Federal-Provincial Shared-Cost Programs by Province.....	34.102

MISCELLANEOUS PAYMENTS BY PROVINCE FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies.....(10)	34,076,279
Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.	

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1967, c. 89, 1967 and the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972 and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977

Payments.....(10)	3,045,830,025
-------------------	---------------

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial tax revenue guarantee, and 20% of the federal tax under Part IX of the Income Tax Act.

For the fiscal period 1972-78, the federal government undertook to pay equalization to all provinces that have an overall fiscal capacity deficiency (i.e. the revenue base applicable to each province for each revenue source is less overall than their share of the population). The equalization payable to such provinces is the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces for that source by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year; to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion, and 20% of the federal Part IX tax on the post-tax reform distribution by corporations of income accumulated prior to tax reform.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c. 26, 1964

Hospital Insurance and Diagnostic Services Act.....	97,229,248
Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan.....	365,075,352
Youth Allowances.....	-122,539,829
Expenditures.....	339,764,771

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that

is participating in a program enumerated in schedule I of the Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor-In-Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province an operating cost adjustment payment computed in accordance with section 7 in respect of a year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement.

The Federal-Provincial Fiscal Revision Act, 1964, c. 26, section 6, amended the Youth Allowances Act to provide that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec being the only province providing schooling allowances in 1964, was the only province accorded a tax abatement in lieu of federal youth allowances being paid its 16 and 17 year olds. On the federal family allowances program being extended as of January 1, 1974 to embrace 16 and 17 years. Quebec discontinued its schooling allowance program and the full value of the tax abatement associated with the latter program is recovered from that province.

An amount of \$122,539,829 was recovered by an equivalent deduction from monies payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act and the Established Programs (Interim Arrangements) Act, as provided under the Federal-Provincial Fiscal Revision Act 1964 as amended by section 7 of the Statutes of Canada 1973-74, c. 45.

Total Statutory..... 3,419,671,071

FINANCE—Continued

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—Concluded

Payments to provincial governments under the British North America Act,
the Federal-Provincial Fiscal Arrangements Act and other statutory authority—Concluded

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and Revisions	Total
	\$	\$	\$	\$
Newfoundland	9,707,683	278,426,546		288,134,229
Nova Scotia	2,173,939	391,504,836		393,678,775
Prince Edward Island	658,982	66,818,921		67,477,903
New Brunswick	1,774,111	284,707,809		286,481,920
Quebec	4,484,119	1,385,208,689	339,764,771*	1,729,457,579
Ontario	5,504,278	238,652,997		244,157,275
Manitoba	2,181,993	245,354,609		247,536,602
Saskatchewan	2,124,692	25,670,966		27,795,658
Alberta	3,349,634	68,184,168		71,533,802
British Columbia	2,116,848	61,300,484		63,417,332
	34,076,279	3,045,830,025	339,764,771	3,419,671,075

*Payments reduced by \$122,539,829 recoverable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c.43 Statutes of 1966-67. (10) 46,123,476

These payments represent the final adjustments for 95% of the federal Income Tax paid by electric, gas and steam utilities on their sales to the Public for the 1975 taxation year and interim payments on account of the federal income tax payable by such corporations for their 1976 and 1977 taxation years.

Details of payments by provinces and territories follow:

Provinces and Territories	Amount
	\$
Newfoundland	2,088,978
Nova Scotia	
Prince Edward Island	401,504
New Brunswick	
Quebec	1,665,233
Ontario	8,072,132
Manitoba	1,230,325
Saskatchewan	43,845
Alberta	31,916,269
British Columbia	477,620
Northwest Territories	174,618
Yukon Territory	52,952
	46,123,476

FINANCE—Continued

SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1978*Province of Newfoundland*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971)	417,683
Additional annual subsidy:	
Chap. 1, Statutes of 1949	1,100,000
Chap. 21, Statutes of 1966-67	8,000,000
	\$ 9,707,683

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971)	631,168
Additional annual subsidy, Chap. 14, Statutes of 1942	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411	52,771
	\$ 2,173,939

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000)	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971)	89,313
Grant in lieu of public lands less interest on land account	5,880
Subsidy in settlement of steamship service claims	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927	20,000
Chap. 42, Statutes of 1912	100,000
Chap. 14, Statutes of 1942	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792	38,789
	\$ 658,982

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971)	507,646
Subsidy in lieu of export duty on lumber	150,000
Additional annual subsidy, Chap. 14, Statutes 1942	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299	26,465
	\$ 1,774,111

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census/71)	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213	127,461
	\$ 4,484,119

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 5,203,106 (census/71)	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289	142,415
	\$ 5,504,278

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 1,021,506 (quinquennial census June 1, 1976)	817,204
Additional allowance of 80 cents per head of population to adjust 1976-77 payments for the difference between the 1974 intercensal estimate and the 1976 quinquennial census	13,205
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683	381,584
	\$ 2,181,993

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 921,323 (quinquennial census June 1, 1976)	737,058
Additional allowance of 80 cents per head of population to adjust 1976-77 payments for the difference between the 1974 intercensal estimate and the 1976 quinquennial census	12,259
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,017,500	405,375
	\$ 2,124,692

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 1,838,037 (quinquennial census June 1, 1976)	1,470,429
Additional allowance of 80 cents per head of population to adjust 1976-77 payments for the difference between the 1974 intercensal estimate and the 1976 quinquennial census	108,830
Annual subsidy in lieu of public lands on a population in excess of 1,200,000	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500	405,375
	\$ 3,349,634

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971)	1,747,697
Subsidy in lieu of public lands	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021	29,151
	\$ 2,116,848

FINANCE—Continued

SUBSIDY PAYMENTS FROM JULY 1, 1867
TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1978

Province	Allowances For Government	Allowances Per Head Of Population	Special Grants	Interest On Debt Allowances	Total
	\$	\$	\$	\$	\$
Newfoundland	5,435,000	10,062,930	120,875,000		136,372,930
Nova Scotia	15,890,000	46,262,549	41,126,980	5,504,617	108,784,146
Prince Edward Island	8,120,000	9,079,334	20,048,022	4,270,800	41,518,156
New Brunswick	15,250,000	36,185,893	44,280,000	2,562,094	98,277,987
Quebec	19,840,000	217,700,646		10,805,066	248,345,712
Ontario	20,240,000	258,572,827		11,152,352	289,965,179
Manitoba	15,830,000	46,600,721	48,769,232	30,140,319	141,340,272
Saskatchewan	15,176,666	47,108,397	58,062,500	29,592,375	149,939,938
Alberta	14,741,666	52,585,541	60,250,000	29,592,375	157,169,582
British Columbia	15,940,000	57,196,347	11,700,000	3,128,945	87,965,292
	146,463,332	781,355,185	405,111,734	126,748,943	1,459,679,194

Note: The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

<i>Newfoundland</i>		<i>Nova Scotia—Concluded</i>	
Channel—Port aux Basques, Town	5,476	Pictou, Town	17,036
Corner Brook, City	49,416	Queens, County	5,061
Corner Brook, School Tax Authority	40,242	Richmond, County	11,821
Deer Lake, Town	9,807	Shelburne, Town	7,635
Gander, Town	144,998	Shelburne, District	6,500
Grand Falls, Town	11,258	Springhill, Town	300,659
Happy Valley—Goose Bay, Town	195,183	Sydney, City	204,354
Happy Valley—Goose Bay, School Tax Authority	131,481	Sydney Mines, Town	10,118
Port au Port, School Tax Authority	5,000	Truro, Town	38,420
Regional School Tax Authority # (Gander)	60,000	Victoria, County	51,683
Stephenville, Town	20,000	West Hants, District	17,439
St. John's, City	300,000	Windsor, Town	7,302
St. John's, School Tax Authority	32,530	Wolfville, Town	5,680
Wabush, Local Improvement District	25,895	Yarmouth, Town	103,083
Grants under \$5,000 (12)	10,180	Yarmouth, District	14,009
	1,041,466	Grants under \$5,000 (20)	50,411
			7,153,086
<i>Prince Edward Island</i>		<i>New Brunswick</i>	
Payments to Province on behalf of Prince Edward Island Municipalities in respect of Tax Years 1975, 1976 and 1977	360,876	Payments to Province on behalf of New Brunswick Municipalities in respect of Tax Years 1976 and 1977	1,500,000
<i>Nova Scotia</i>		<i>Quebec</i>	
Amherst, Town	73,148	Alma, Town	8,684
Annapolis County	71,962	Alma, School Commission	15,714
Antigonish, Town	32,483	Ancienne-Lorette, School Commission	35,916
Antigonish, County	5,000	Arvida, School Commission	13,890
Barrington, District	34,951	Baie-Comeau, Town	11,005
Bridgewater, Town	8,000	Baie-des-Ha! Ha!, School Commission	6,306
Cape Breton, County	172,615	Beauharnois, City	5,881
Colchester, County	10,433	Beauport, City	7,945
Cumberland, County	16,500	Bedford, District School Board	21,088
Dartmouth, City	1,216,811	Beloel, Town	7,745
Digby, Town	19,111	Blainville, Town	21,517
Digby, District	21,379	Buckingham, City	38,302
Glace Bay, Town	49,175	Chamby, City	14,997
Guysborough, District	29,183	Charlesbourg, City	27,426
Halifax, City	3,753,104	Chicoutimi, School Commission	18,439
Halifax, County	418,470	Chomedey de Laval, School Commission	15,121
Inverness, County	21,183	Coteaucook, School Commission	22,898
Kentville, Town	40,000	Côte-St-Luc, City	25,373
Kings' County	160,512	Cowansville, Town	163,888
Liverpool, Town	11,611	Davignon, School Commission	83,073
Louisbourg, Town	10,964	Des Rivières, School Commission	15,169
Lunenburg, Town	12,214	Dorion, Town	10,689
Lunenburg, District	6,619	Dorval, City	3,137,308
Middleton, Town	8,751	Drummondville, City	10,000
New Glasgow, Town	36,012	Drummondville, School Commission	20,935
New Waterford, Town	7,674	Érables, School Commission	8,928
North Sydney, Town	54,010		

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Quebec—Continued

Farnham, Town	22,000
Gaspé, Town	5,216
Gatineau, City	94,738
Gatineau, School Commission	8,579
Granby, City	24,789
Grand'Mère, City	7,047
Haut St-Maurice, School Commission	10,899
Hull, City	1,950,000
Iles, School Commission	5,886
Industrie, School Commission	31,212
Jacques-Cartier, School Commission	11,391
Jean Rivard, School Commission	5,623
Joliette, City	12,543
Jonquiére, City	22,662
Jonquiére, School Commission	8,678
Kirkland, Town	157,963
La Baie, Town	94,835
Lachine, City	37,734
Lac-Mégantic, Town	5,173
Lac-Mégantic, School Commission	11,838
La Macaza, Municipality without designation	7,675
La Malbaie, Town	11,585
La Neigette, School Commission	47,943
L'Annonciation, North Part of the Parish	13,000
La Pocatière, School Commission	7,976
LaSalle, City	192,335
La Tourelle, School Commission	15,096
La Tuque, Town	10,892
Laure-Conan, School Commission	13,526
Laurentian, School Commission	16,275
Laurentides, School Commission	8,926
Lauson, City	20,017
Laval, School Commission	14,832
Les Écours, School Commission	253,333
Lévis, City	20,513
Longueuil, City	93,810
Louis-Joliet, School Commission	10,683
Magog, School Commission	8,660
Malartic, Town	7,995
Maniwaki, Town	7,735
Matane, Town	5,717
Matane, School	9,556
Mirabel, City	335,000
Moisie, Municipality without designation	10,835
Mont-Fort, School Commission	27,688
Montmagny, City	9,050
Montmagny, School Commission	6,930
Montréal, City	4,885,218
Montréal-Nord, City	14,553
Mount-Royal, Town	11,085
Napierville, School Commission	23,557
New Richmond, Town	10,651
Oka, Municipality without designation	8,000
Outaouais-Hull, School Commission	1,225,000
Pointe-Claire, City	219,008
Pointe-Lévy, School Commission	93,900
Québec, City	1,950,000
Richelieu Valley, School Commission	16,468
Richmond, Town	5,456
Rimouski, City	18,410
Rivière-du-Loup, City	14,348
Rivière-du-Loup, School Commission	53,080
Rouyn, City	10,639
Rouyn-Noranda, School Commission	34,152
Roxboro, Town	12,302
Salaberry-de-Valleyfield, City	9,621
Schefferville, Town	11,273
Senneterre, Town	14,423
Senneville, Village	46,756
Sept-Îles, City	48,000
Sept-Îles, School Commission	50,000
Shannon, Municipality without designation	10,698
Shawinigan, City	22,391
Sherbrooke, City	158,524
Sherbrooke, School Commission	6,253
Sorel, City	59,150
Sorel, School Commission	71,462
St-Adolphe-d'Howard, Municipality without designation	12,104

Quebec—Concluded

Ste-Agathe-des-Monts, Town	18,068
Ste-Anne-de-Bellevue, Town	751,423
Ste-Anne-des-Monts, Town	12,119
Ste-Anne-des-Plaines, Parish	51,302
St-Bruno-de-Montarville, Town	39,001
St-Exupéry, School Commission	34,465
Ste-Foy, City	442,523
Ste-Foy, School Commission	118,737
St-Gabriel-de-Valcartier, Municipality without designation	5,698
St-Gabriel-Ouest, Municipality without designation	9,500
St-Hubert, Town	335,463
St-Hubert, School Commission	101,731
St-Hyacinthe, City	19,620
St-Hyacinthe, School Commission	13,384
St-Jean, City	243,837
St-Jean-Sur-Richelieu, School Commission	132,054
St-Jérôme, School Commission	1,285,631
St-Laurent, City	1,753,025
St. Lawrence, School Commission	59,134
St-Luc, Town	13,868
St-Pierre, Town	10,632
St-Romuald-d'Étchemin, City	8,792
Ste-Thérèse, City	13,103
Ste-Thérèse, School Commission	289,308
Taillon, School Commission	215,046
Thetford Mines, School Commission	6,572
Trois-Rivières, City	62,388
Trois-Rivières-Ouest, Town	9,204
Val-Bélair, Town	16,849
Val-d'Or, Town	30,650
Vallee-de-la-Lièvre, School Commission	7,098
Valleyfield, School Commission	14,011
Verdun, City	36,122
Victoriaville, Town	9,426
Victoriaville, School Commission	19,049
Westmount, City	547,848
Grants under \$5,000 (510)	390,011
	23,737,817

Ontario

Ajax, Town	8,514
Amherstburg, Town	20,846
Arnprior, Town	13,085
Assignack, Township	5,435
Athol, Township	5,830
Aurora, Town	12,558
Aylmer, Town	5,270
Barrie, City	106,398
Belleville, City	166,874
Bosanquet, Township	14,753
Bracebridge, Town	8,055
Brampton, City	23,695
Brantford, City	133,468
Brighton, Township	162,130
Brockville, City	34,220
Burlington, City	284,122
Caledon, Town	11,597
Cambridge, City	95,719
Campbellford, Town	11,498
Carleton Place, Town	8,265
Casselman, Village	5,430
Chatham, City	66,841
Clinton, Town	5,269
Cobourg, Town	22,473
Cochrane, Town	5,975
Colchester South, Township	68,881
Collingwood, Town	16,253
Cornwall, City	116,575
Delhi, Township	8,033
Deseronto, Town	5,306
Dryden, Town	9,789
Dundas, Town	7,224
Dunnville, Town	6,222
East York, Borough	8,436
Eganville, Village	5,655
Elliot Lake, Town	11,073
Ernestown, Township	175,378
Essa, Township	146,786

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Ontario—Continued

Essex, Town	5,004
Etobicoke, Borough	114,535
Fenelon Falls, Village	5,744
Fort Erie, Town	19,868
Fort Frances, Town	16,953
Frankford, Village	6,099
Gananoque, Town	14,786
Georgina, Township	9,896
Geraldton, Town	10,316
Gloucester, Township	1,431,427
Goderich, Town	13,989
Goulbourn, Township	7,378
Grimsby, Town	8,576
Guelph, City	96,733
Haldimand, Town	7,507
Halton Hills, Town	14,048
Hamilton, City	625,135
Hawkesbury, Town	10,356
Huntsville, Town	5,495
Ingersoll, Town	9,618
Jaffray & Melick, Township	23,138
Jocelyn, Township	6,925
Kenora, Town	43,527
King, Township	7,142
Kingston, City	594,855
Kingston, Township	210,678
Kirkland Lake, Town	48,563
Kitchener, City	171,086
Leamington, Town	20,188
Lincoln, Town	48,130
Lindsay, Town	17,822
Listowel, Town	8,544
London, City	1,553,933
Marathon, Township	9,091
March, Township	22,553
Markham, Town	37,637
McNab, Township	20,502
Midland, Town	9,651
Mississauga, City	3,052,039
Murray, Township	8,308
Nanticoke, City	21,848
Napanee, Town	12,288
Nepean, Township	1,348,477
Newcastle, Town	16,396
New Liskeard, Town	9,587
Newmarket, Town	8,250
Niagara Falls, City	62,451
Niagara-on-the-Lake, Town	9,432
Norfolk, Township	42,528
North Bay, City	610,935
North York, Borough	2,144,555
Oakville, Town	76,060
Orangeville, Town	6,364
Orillia, City	24,658
Oshawa, City	122,866
Ottawa, City	26,680,762
Ottawa-Carleton, Regional Municipality	257,187
Owen Sound, City	56,277
Oxford-on-Rideau, Township	7,476
Paris, Town	6,154
Parry Sound, Town	16,101
Pembroke, City	41,534
Perth, Town	8,840
Petawawa, Village	75,447
Petawawa, Township	114,610
Peterborough, City	208,944
Pickering, Town	123,988
Pictou, Town	5,247
Pittsburgh, Township	302,903
Port Colborne, City	19,654
Port Hope, Town	10,680
Prescott, Town	32,461
Prince, Township	8,893
Ramsay, Township	7,763
Renfrew, Town	13,230
Richmond Hill, Town	10,142
Rideau, Township	6,813
Rockcliffe Park, Village	5,558
Rolph, Buchanan, Wylie & McKay, Townships	40,727

Ontario—Concluded

St. Catharines, City	119,598
St. Marys, Town	6,240
St. Thomas, City	49,024
St. Vincent, Township	43,850
Sandwich South, Township	55,848
Sarnia, City	128,906
Sault Ste. Marie, City	622,565
Scarborough, Borough	254,388
Sidney, Township	69,075
Sioux Lookout, Town	156,622
Simcoe, Town	35,193
Smiths Falls, Town	30,880
Southampton, Town	14,406
Stratford, City	52,398
Strathroy, Town	5,847
Sturgeon Falls, Town	5,998
Sudbury, City	172,467
Tecumseh, Town	6,106
Thorold, City	15,824
Thunder Bay, City	350,198
Tilbury, Town	9,708
Tillsonburg, Town	22,729
Timmins, City	57,179
Toronto, City	7,113,685
Toronto, Township	39,578
Trenton, Town	20,375
Valley East, Town	52,228
Vanier, City	35,820
Vaughan, Town	25,884
Walkerton, Town	9,361
Wallaceburg, Town	15,572
Waterloo, City	19,192
Welland, City	292,377
West Carleton, Township	16,038
West Nissouri, Township	34,000
Whitby, Town	10,355
Whitchurch-Stouffville, Town	5,285
Wilmot, Township	7,311
Windsor, City	350,000
Woodstock, City	25,984
York, Borough	71,889
Grants under \$5,000 (285)	447,696
	53,627,471

Manitoba

Beausejour, Town	5,548
Boissevain, Town	6,016
Brandon, City	143,868
Churchill, Local Government District	397,841
Cornwallis, Rural Municipality	54,957
Dauphin, Town	39,520
Emerson, Town	25,486
Grahamdale, Local Gov't District	11,162
Grandview, Town	10,088
Killarney, Town	7,398
Lac du Bonnet, Rural Municipality	8,315
Lynn Lake, Local Gov't District	18,778
Minnedosa, Town	10,908
Morden, Town	13,578
North Cypress, Rural Municipality	15,693
Portage la Prairie, City	57,930
Portage la Prairie, Rural Municipality	18,993
Roblin, Town	5,919
Rockwood, Rural Municipality	263,637
Rosser, Rural Municipality	11,718
St. Andrews, Rural Municipality	14,651
Selkirk, Town	19,229
Shoal Lake, Village	6,284
Souris, Town	6,531
Springfield, Rural Municipality	12,659
Stanley, Rural Municipality	18,028
Steinbach, Town	11,700
Swan River, Town	11,774
The Pas, Town	37,015
Thompson, City	20,933
Winnipeg, City	6,492,746
Grants under \$5,000 (105)	149,908
	7,928,811

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Saskatchewan

Alsask, Village	6,657
Assiniboia, Town	6,356
Bayne #371, Rural Municipality	16,188
Biggar, Town	5,495
Buckland #491, Rural Municipality	6,316
Duck Lake, Town	6,460
Dundurn #314, Rural Municipality	9,066
Esterhazy, Town	7,054
Estevan, City	15,439
Fort Qu'Appelle, Town	38,229
Humboldt, Town	13,808
Indian Head, Town	5,898
Kamsack, Town	8,115
Kindersley, Town	5,218
Lebret, Village	12,334
Lloydminster, City	14,965
Meadow Lake, Town	6,077
Melfort, Town	8,746
Melville, City	8,045
Moose Jaw, City	83,863
Moose Jaw #161, Rural Municipality	16,581
Nipawin, Town	5,795
North Battleford, City	45,406
Orkney #244, Rural Municipality	20,242
Outlook, Town	5,192
Prince Albert, City	96,553
Prince Albert #461, Rural Municipality	148,744
Regina, City	1,118,878
Rosetown, Town	6,955
Saskatoon, City	785,883
Scott, Town	5,303
Sherwood #159, Rural Municipality	9,603
Star City #428, Rural Municipality	23,470
Swift Current, City	35,085
Swift Current #137, Rural Municipality	76,928
Tisdale, Town	7,178
Weyburn, City	18,907
Wrexford #280, Rural Municipality	10,669
Wynyard, Town	9,025
Yorkton, City	44,940
Grants under \$5,000 (230)	280,672
	3,056,338

Alberta

Beaverlodge, Town	7,805
Blairmore, Town	9,111
Bonnyville, Town	6,209
Bonnyville #87, Municipal District	400,895
Brooks, Town	6,755
Calgary, City	2,850,593
Camrose, City	16,816
Canmore, Town	8,992
Cardston, Town	10,747
Coutts, Village	11,670
Drumheller, City	207,248
Edmonton, City	1,850,427
Edson, Town	10,436
Fort Macleod, Town	5,962
Fort McMurray, Town	21,819
Fort Saskatchewan, Town	5,064
Grande Prairie, City	13,056
Grande Prairie #1, County	26,018
Hanna, Town	11,079
High Prairie, Town	13,703
Improvement District #1	7,115
Improvement District #17	6,464
Improvement District #18	25,668
Jasper, School District #3063	7,904
Lac La Biche, Town	5,622
Lacombe, Town	6,210
Lacombe #14, County	25,000
Leduc, Town	20,440
Leduc #25, County	344,762
Lethbridge, City	100,575
Lethbridge #26, County	393,803
Medicine Hat, City	20,690
Peace River, Town	16,452
Red Deer, City	47,419
Red Deer #23, County	107,240

Alberta—Concluded

Rocky Mountain House, Town	5,251
St. Paul #19, County	15,681
Stettler, Town	8,542
Strathcona #20, County	7,463
Sturgeon #90, Municipal District	115,763
Taber, Town	8,066
Three Hills, Town	5,080
Vermilion, Town	8,422
Wainwright #61, Municipal District	25,325
Westlock, Town	5,416
Wetaskiwin, City	18,498
Grants under \$5,000 (121)	154,094
	7,007,370

British Columbia

Abbotsford, District	7,387
Alert Bay, Village	8,000
Armstrong, City	7,304
Burnaby, District	93,020
Burns Lake, Village	6,373
Campbell River, District	31,309
Castlegar, City	14,150
Chilliwack, City	21,374
Chilliwack, Township	139,954
Clinton, Village	7,035
Courtenay, City	8,084
Cranbrook, City	29,472
Creston, Town	6,400
Dawson Creek, City	33,497
Delta, District	221,426
Duncan, City	12,802
Esquimalt, Township	2,111,455
Fort Nelson, Village	9,053
Fort St. James, Village	5,181
Fort St. John, City	19,871
Grand Forks, City	9,217
Invermere, Village	6,433
Kamloops, City	181,861
Kelowna, City	64,706
Kent, District	34,415
Kimberley, City	9,418
Kitimat, District	27,030
Langley, City	8,194
Langley, Township	73,907
Lillooet, Village	7,830
McKenzie, District	8,753
Maple Ridge, District	9,078
Masset, Village	57,976
Matsqui, District	279,516
Mission, District	201,427
Nanaimo, City	650,256
Nelson, City	43,610
New Westminster, City	287,414
North Saanich, District	275,000
Oak Bay, District	5,069
Oliver, Village	11,024
Penticton, City	95,957
Pitt Meadows, District	61,511
Port Alberni, City	23,831
Port Coquitlam, City	20,571
Port Hardy, District	25,130
Port Moody, City	7,005
Powell River, District	17,547
Prince George, City	86,120
Prince Rupert, City	60,445
Princeton, Village	8,108
Quesnel, Town	22,770
Revelstoke, City	15,383
Richmond, Township	2,573,683
Saanich, District	235,000
Salmon Arm, District	14,222
Sidney, Town	21,522
Smithers, Town	12,555
Surrey, District	96,942
Tahsis, Village	11,185
Terrace, District	14,908
Trail, City	24,305
Ucluelet, Village	9,703
Vancouver, City	2,286,608

FINANCE—Concluded

MUNICIPAL GRANTS—Concluded

British Columbia—Concluded

Vanderhoof, Village	12,843
Vernon, City	127,067
Victoria, City	469,938
West Vancouver, District	50,037
White Rock, City	6,891
Williams Lake, Town	15,584
Grants under \$5,000 (41)	88,068
	11,560,718

Northwest Territories

Fort Simpson, Village	61,798
Fort Smith, Town	62,783
Frobisher Bay, Village	105,078

Northwest Territories—Concluded

Hay River, Town	44,655
Inuvik, Town	165,964
Yellowknife, City	230,606
Grants under \$5,000 (1)	4,133
	675,017

Yukon Territory

Dawson, City	14,165
Faro, Town	6,667
Whitehorse, City	329,978
	350,810

TOTAL	117,999,780
-------------	-------------

Governor General and Lieutenant-Governors

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of	Salary	Cost of travelling and hospitality inside their provincial capital	Cost of travelling and hospitality outside their provincial capital
		\$	\$	\$
The Hon. R. Steinbauer	Alberta	34,999 92	15,000 00	6,509 81
The Hon. Walter Stewart Owen	British Columbia	35,579 32	18,000 00	19,447 91
The Hon. Francis L. Jobin	Manitoba	34,999 92	15,000 00	6,515 03
The Hon. Hédard J. Robichaud	New Brunswick	35,391 45	12,000 00	6,463 41
The Hon. Gordon A. Winter	Newfoundland	34,999 92	12,000 00	15,263 52
The Hon. Clarence J. Gosse	Nova Scotia	34,999 92	12,000 00	6,955 63
The Hon. Pauline E. McGibbon	Ontario	34,999 92	18,000 00	22,998 71
The Hon. Gordon L. Bennet	Prince Edward Island	34,999 92	10,000 00	4,813 06
The Hon. Hugues Lapointe	Quebec	34,999 92	18,000 00	5,529 63
The Hon. George Porteous (1 April '77-7 Feb. '78)	Saskatchewan	32,083 24	12,812 55	8,030 46
The Hon. Cameron I. MacIntosh (22 Feb. '78-31 March '78)	Saskatchewan	3,645 84	1,562 55	1,575 76
Total		351,699 29	144,375 10	104,102 93

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees.....(1)	\$	7,370,997			
Federal Government's share of administration expenses of provincial boards.....(4)		3,086,557			
Merchant Seamen Compensation.....(10)		10,760			
	\$	10,468,314			
The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Board from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta. Details of transactions resulting in the above mentioned expenditures follow:					
Compensation and Administration Expense					
	Compen- sation Payments	Adminis- tration Expenses	Total Payments		
	\$	\$	\$		
Province—					
Newfoundland.....	201,507	13,909	215,416		
Prince Edward Island.....	64,872	7,744	72,616		
Nova Scotia—Federal.....	714,124	61,096	775,220		
Nova Scotia—CBD.....	4,230,656	404,445	4,635,101		
Nova Scotia—Old Silicosis.....	379,386		379,386		
New Brunswick.....	260,938	74,065	335,003		
Quebec.....	2,892,087	954,237	3,846,324		
Ontario.....	3,673,247	808,313	4,481,560		
Manitoba.....	246,233	59,400	305,633		

	Compen- sation Payments	* Adminis- tration Expenses	Total Payments
	\$	\$	\$
Saskatchewan.....	696,666	91,892	788,558
Alberta.....	1,240,860	176,758	1,417,618
British Columbia.....	1,124,817	536,078	1,660,895
Payments respecting locally engaged employees outside Canada.....	25,322		25,322
	15,750,715	3,187,937	18,938,652
Less: Assessments and refunds			
Assessments payable by Crown Agencies.....	7,286,330		7,286,330
Administration Expenses from Crown Agencies.....		101,380	101,380
Claims costs recovered from Crown Agencies.....	907,190		907,190
Ordinary refund claims.....	618,358		618,358
	8,811,878	101,380	8,913,258
Payments—			
Supplementary Compensation to certain widow and dependent children of seamen.....	10,760		10,760
Retransmission Compensation.....	432,160		432,160
	442,920		442,920
Total Compensation Payments.....	7,381,757	3,086,557	10,468,314

MANPOWER AND IMMIGRATION

Payments to Municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.

The following payments were made on a provincial and territorial basis: Newfoundland \$34,870,464, Nova Scotia \$19,462,110, Prince Edward Island \$6,403,238, New Brunswick \$24,000,622, Quebec \$98,204,812, Ontario \$33,641,887, Manitoba \$10,495,654, Saskatchewan \$9,096,119, Alberta \$6,980,496, Northwest Territories \$2,685,018, British Columbia \$27,866,267, Yukon Territory \$993,009.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the Provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.

The following payments were made on a provincial basis: Nova Scotia \$121,574, Prince Edward Island \$115,868, New Brunswick \$85,521, Quebec \$794,961, Ontario \$1,161,160, Manitoba \$414,305, Saskatchewan \$338,036, Alberta \$512,213, British Columbia \$335,672.

Payments under the provisions of Sections 5 and 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made on a provincial and territorial basis: Newfoundland \$13,461,093, Nova Scotia \$13,763,999, Prince Edward Island \$2,983,821, New Brunswick \$11,720,777, Quebec \$99,969,852, Ontario \$86,000,196, Manitoba \$11,818,714, Saskatchewan \$9,773,825, Alberta \$24,209,228, Northwest Territories \$831,550, British Columbia \$29,035,122, Yukon Territory \$1,100,846.

Payments of Training Allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial and territorial basis: Newfoundland \$7,667,684, Nova Scotia \$9,294,519, Prince Edward Island \$1,793,246, New Brunswick \$7,455,038, Quebec \$48,522,920, Ontario \$59,072,138, Manitoba \$8,856,615, Saskatchewan \$6,504,209, Alberta \$16,097,645, Northwest Territories \$710,764, British Columbia \$18,743,749, Yukon Territory \$461,180.

Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program.

The following payments were made on a provincial and territorial basis: Newfoundland \$2,230,200, Nova Scotia \$5,013,109, Prince Edward Island \$1,072,732, New Brunswick \$4,304,845, Quebec \$19,739,907, Ontario \$24,970,738, Manitoba \$3,094,351, Saskatchewan \$3,147,014, Alberta \$1,914,239, Northwest Territories \$505,403, British Columbia \$10,326,957, Yukon Territory \$401,992.

Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel.

The following payments were made on a provincial and territorial basis: Newfoundland \$338,847, Nova Scotia \$425,251, Prince Edward Island \$93,702, New Brunswick \$353,206, Quebec \$999,428, Ontario \$1,790,278, Manitoba \$262,896, Saskatchewan \$227,143, Alberta \$335,440, Northwest Territories \$98,209, British Columbia \$680,142, Yukon Territory \$6,738.

Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial and territorial basis: Newfoundland \$1,302,449, Nova Scotia \$721,905, Prince Edward Island \$26,476, New Brunswick \$537,325, Quebec \$3,428,200, Ontario \$2,303,821, Manitoba \$204,519, Saskatchewan \$154,347, Alberta \$197,397, Northwest Territories \$44,195, British Columbia \$1,414,388, Yukon Territory \$34,912.

Payments in accordance with regulations approved by the Governor in Council to Provinces, employers and workers in respect of Labour Mobility and Assessment Incentives.

The following payments were made on a provincial and territorial basis: Newfoundland \$42,490, Nova Scotia \$46,804, Prince Edward Island \$3,144, New Brunswick \$29,808, Quebec \$414,345, Ontario \$267,892, Manitoba \$14,227, Saskatchewan \$17,421, Alberta \$15,291, British Columbia \$351,404.

Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects.

The following payments were made on a provincial basis: Prince Edward Island \$33,300, Quebec \$17,813, Ontario \$1,365, Saskatchewan \$1,493.

Payments to organizations or individuals in support of activities complementary to the Development and Utilization of Manpower.

The following payments were made on a provincial and territorial basis: Newfoundland \$1,225,278, Nova Scotia \$1,309,711, Prince Edward Island \$435,794, New Brunswick \$1,481,798, Quebec \$4,929,986, Ontario \$4,800,379, Manitoba \$1,886,915, Saskatchewan \$933,240, Alberta \$1,499,000, Northwest Territories \$550,032, British Columbia \$1,343,897, Yukon Territory \$18,589.

Payments to Provinces, organizations or individuals in support of activities complementary to the Development and Utilization of Manpower.

The following payments were made on a provincial basis: Newfoundland \$308,918, Nova Scotia \$635,760, Prince Edward Island \$206,043, New Brunswick \$339,361, Quebec \$2,629,928, Ontario \$3,388,045, Manitoba \$202,142, Saskatchewan \$307,266, Alberta \$189,797, British Columbia \$1,010,507.

Allotted by TB 748177 for Student Summer Employment Activities Program.

The following payments were made on a provincial basis: Newfoundland \$1,410,760, Nova Scotia \$1,626,595, Prince Edward Island \$150,995, New Brunswick \$1,356,025, Quebec \$9,406,508, Ontario \$6,417,905, Alberta \$758,388, British Columbia \$3,977,850, Yukon Territory \$89,190.

Allotted by TB 756038 for contribution to the Province of Ontario for the implementation of a "Creating a Career" Program.

The following payment was made on a provincial basis: Ontario \$160,000.

Grant to Frontier College of Canada

The following payment was made on a provincial basis: Ontario \$110,000.

Allotted by TB 754951 for Federal Labour Intensive Projects.

The following payments were made on a provincial basis: Quebec \$31,000, Ontario \$375,100.

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

PAYMENTS UNDER THE MEDICAL CARE ACT AND HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT
(in thousands of dollars)

Provinces and Territories	Medical Care Act	Hospital Insurance and Diagnostic Services Act	Total Payments 1977-78
Newfoundland	734	2,345	3,079
Prince Edward Island	66		66
Nova Scotia	898	2,438	3,336
New Brunswick	398		398
Quebec	7,310		7,310
Ontario	7,632	29,131	36,763
Manitoba	1,085	3,447	4,532
Saskatchewan	594		594
Alberta	2,790	4,183	6,973
British Columbia	2,098		2,098
Total provinces	23,605	41,544	65,149
Northwest Territories	226	449	675
Yukon Territory	59		59
Total	23,890	41,993	65,883

The Hospital Insurance and Diagnostic Services Act was established in 1957 to enable the payment of contributions by Canada in respect towards the cost of eligible hospital and diagnostic services incurred by the provinces. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the province of Quebec subsequently opted out of the program in the fiscal year 1962-63.

The Medical Care Act was established in 1966 to authorize the payment by Canada of contributions towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical insurance plans.

On April 1, 1977 the method of determining and paying of contributions in respect of the Medical Care Act and Hospital Insurance and Diagnostic Services Act were changed with the introduction of the Established Programs Financing arrangements included under Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Federal contributions now take the form of a transfer of a predetermined number of tax points (and associated equalization) and, in addition, the payment of a predetermined base amount of cash escalated on the basis of growth of the G.N.P. and population. Consequently, the payments made during the fiscal year 1977-78 under the Medical Care Act and Hospital Insurance and Diagnostic Services Act reflect only the payment of costs incurred prior to April 1, 1977.

PAYMENTS UNDER FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND ESTABLISHED PROGRAMS FINANCING ACT, 1977
(in thousands of dollars)

Provinces and Territories	Hospital Insurance	Medical Care	Extended Health Care Services	Total 1977-78
Newfoundland	40,910	14,508	11,250	66,668
Prince Edward Island	8,172	2,898	2,406	13,476
Nova Scotia	64,336	22,816	16,708	103,860
New Brunswick	49,738	17,638	13,728	81,104
Quebec	374,238	132,716	125,660	632,614
Ontario	624,996	221,646	167,470	1,014,112
Manitoba	80,624	28,592	20,624	129,840
Saskatchewan	70,478	24,994	18,730	114,202
Alberta	140,006	49,650	37,992	227,648
British Columbia	161,710	57,348	49,952	269,010
Total provinces	1,615,208	572,806	464,520	2,652,534
Northwest Territories	3,202	1,136	860	5,198
Yukon Territory	1,466	520	440	2,426
Total	1,619,876	574,462	465,820	2,660,158

Effective April 1, 1977 the federal contributions in respect of Provincial and Territorial Health Care Services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which are estimated at \$2.23 billion in 1977-78, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the G.N.P. and population.

PAYMENTS UNDER THE HEALTH RESOURCES FUND ACT
(in thousands of dollars)

Provinces and Territories	Allocation of Fund	Payments	Balance of Allocation
Newfoundland	9,861	9,854	7
Prince Edward Island	2,169	624	1,545
Nova Scotia	15,110	12,687	2,423
New Brunswick	12,326	7,885	4,441
Quebec	115,531	85,851	29,680
Ontario	139,114	127,412	11,702
Manitoba	19,247	10,755	8,492
Saskatchewan	19,093	17,678	1,415
Alberta	29,242	25,664	3,578
British Columbia	37,446	17,657	19,789
Total provinces	399,139	316,067	83,072
Northwest Territories	574	113	461
Yukon Territory	287		287
Total	400,000	316,180	83,820
Additional allocation to Atlantic Provinces	25,000	20,178 ⁽¹⁾	4,822
Allocation for projects of national significance	75,000	15,314 ⁽²⁾	59,686
Total Fund	500,000	351,672	148,328

The Health Resources Fund Act was passed in 1966 to provide for the establishment of a Fund of up to 500 million dollars, to be used to contribute to provinces a portion of the cost of the planning, designing, acquiring, construction or renovating of a school, hospital or other institution to be used to improve the quantity, quality, education and utilization of personnel in the health professions and allied disciplines in order to meet the overall needs for trained people. The Fund covers costs incurred from January 1, 1966 to date and expires on December 31, 1980.

(1) The provinces which received these funds, for projects therein, were—Newfoundland \$10,500,000, Prince Edward Island \$10,000, Nova Scotia \$7,673,000, and New Brunswick \$1,995,000.

(2) The provinces which received these funds, for projects therein, were—Newfoundland \$7,048,000, Quebec \$5,384,000, Ontario \$2,081,000, Saskatchewan \$415,000 and British Columbia \$386,000.

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM
PAYMENTS UNDER THE
CANADA ASSISTANCE PLAN
(in thousands of dollars)

Provinces and Territories	Year ended March 31		Increase or Decrease (-)
	1978	1977	
Newfoundland	40,036	40,347	-311
Prince Edward Island	7,381	10,668	-3,287
Nova Scotia	47,638	46,820	818
New Brunswick	51,087	67,266	-16,179
Quebec ⁽¹⁾	299	2,052	-1,753
Ontario	395,670	408,665	-12,995
Manitoba	54,451	53,131	1,320
Saskatchewan	55,810	63,512	-7,702
Alberta	115,462	107,152	8,310
British Columbia	198,889	184,701	14,188
Total provinces	966,723	984,314	-17,591
Northwest territories	4,946	4,259	687
Yukon Territory	925	792	133
Total	972,594	989,365	-16,771

The Canada Assistance Plan Act authorizes the government to enter into agreements with the provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

Effective April 1, 1977, the funding of most of the adult residential care covered by this program was transferred to the Health Care Program, where it is now financed under the extended health care services provisions of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.

⁽¹⁾ Except for work activity projects under Part III of the Act, the Province of Quebec has opted to receive funding for this program through the Established Programs (Interim Arrangements) Act. The amounts received by Quebec were:

(in thousands of dollars)	1977-78	1976-77
Cash payments	364,957	389,446
Transfer of tax points (estimated value)	204,166	217,121
	569,123	606,567

DETAILS OF PAYMENTS UNDER THE FAMILY ALLOWANCES ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1978			Year ended March 31, 1977		
	Number of recipients	Number of children	Payments	Number of recipients	Number of children	Payments
Newfoundland	94	220	65,063	93	224	61,090
Prince Edward Island	18	41	11,897	18	41	11,190
Nova Scotia	130	267	78,974	129	272	74,375
New Brunswick	110	233	68,706	108	236	64,391
Quebec	968	1,878	567,165	966	1,927	526,762
Ontario	1,285	2,501	740,360	1,274	2,535	694,318
Manitoba	154	318	93,948	154	323	88,101
Saskatchewan	141	303	89,354	139	306	83,404
Alberta	306	623	184,139	296	617	167,537
British Columbia	377	728	214,697	373	735	201,106
Total provinces	3,583	7,112	2,114,303	3,550	7,216	1,972,274
Northwest Territories	8	20	5,854	8	20	5,389
Yukon Territory	4	8	2,252	4	8	2,107
Total	3,595	7,140	2,122,409	3,562	7,244	1,979,770

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Continued
SUMMARY OF PAYMENTS UNDER THE FAMILY ALLOWANCE ACT

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1974	3,344	7,249	946
1975	3,446	7,344	1,824
1976	3,510	7,312	1,957
1977	3,562	7,244	1,980
1978	3,595	7,140	2,122

Federal Family Allowances are paid in respect of children under the age of 18. Although payment is normally made to a parent, it may be made to some other person or organization which has assumed responsibility for the maintenance of the child. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. The federal monthly rate per child was \$23.89 in 1977 and is \$25.68 in 1978.

A provincial government may request the federal government to vary the rates payable in that province on the basis of the age of the children or the number of children in the family, or both, provided the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In the province of Prince Edward Island an additional amount of \$10.00 a month is paid by the provincial government for the 5th child and each additional child in a family. Under an agreement between the federal and provincial governments the provincial allowance is included in the federal cheque.

In March 1978, there were 3,594,591 families and other agencies receiving an average of \$52.06 on behalf of 7,139,735 eligible children.

DETAILS OF PAYMENTS UNDER THE OLD AGE SECURITY ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1978		Year ended March 31, 1977	
	Number of recipients*	Payments	Number of recipients*	Payments
Newfoundland	39	108,013	40	98,062
Prince Edward Island	14	35,701	14	32,793
Nova Scotia	84	209,065	85	191,974
New Brunswick	64	160,785	65	147,373
Quebec	506	1,245,335	514	1,134,178
Ontario	761	1,687,188	756	1,535,639
Manitoba	110	261,353	112	239,904
Saskatchewan	106	249,603	108	229,524
Alberta	142	333,641	143	306,133
British Columbia	247	565,633	247	516,720
Total provinces	2,073	4,856,317	2,084	4,432,300
Northwest Territories	1	3,301	1	2,975
Yukon Territory	1	1,562	1	1,398
Total	2,075	4,861,180	2,086	4,436,673

*Includes recipients of Old Age Security, Guaranteed Income Supplement and Spouses Allowance

NATIONAL HEALTH AND WELFARE—Concluded

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded

SUMMARY OF PAYMENTS UNDER THE

OLD AGE SECURITY ACT—Concluded

(in millions of dollars)

	Year Ended March 31				
	1978	1977	1976	1975	1974
Old age security pension	3,668	3,319	3,190	2,607	2,275
Guaranteed income supplement	1,078	1,017	709	838	760
Spouse's allowance	115	101	35		
	4,861	4,437	3,934	3,445	3,035

A basic Old Age Security pension is payable at age 65 to everyone who has met certain residence requirements.

A Guaranteed Income Supplement is an additional amount payable to pensioners who have no other income or only a limited amount. Entitlement is based on income in the preceding calendar year computed in accordance with the Income Tax Act. Where a married couple is concerned their combined income is taken into account.

Spouse's Allowance is payable to the spouse of a pensioner if the spouse is between 60 and 65 years of age and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the Guaranteed Income Supplement.

Old Age Security benefits are subject to change in January, April, July and October of each year based on changes in the Consumer Price Index. The benefits in effect as at April 1, 1978 were as follows:

Basic OAS pension	\$156.66
Maximum GIS	
—single person	\$109.88
—married person—spouse not a pensioner	\$109.88
—married couple—both pensioners	\$97.57 each
Maximum monthly Spouse's Allowance	\$254.23

In March 1978, there were 2,075,247 Old Age Security pensioners, of whom 1,136,445 or 54.6% were also receiving a supplement; the average supplement paid was \$82.26. In addition there were 73,835 spouses of pensioners in receipt of Spouse's Allowance. The average Spouse's Allowance was \$135.51.

WELFARE INFORMATION SYSTEMS

(in thousands of dollars)

Provinces and Territories	Year ended March 31	
	1978	1977
Newfoundland	238	90
Prince Edward Island	75	89
Nova Scotia	437	188
New Brunswick	15	
Quebec		
Ontario		
Manitoba	56	
Saskatchewan	36	4
Alberta		
British Columbia	37	
Total provinces	894	371
Northwest Territories	45	
Yukon Territory		
Total	939	371

Contributions are made to provincial governments under the Welfare Information System program to assist them in becoming active partners in a national information system through the development, implementation and updating of provincial welfare information systems and by improvement of data bases for better decision making and evaluation purposes and sound program administration in the social security field.

DETAILS OF NEW HORIZONS PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1978		Year ended March 31, 1977	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	44	224	42	221
Prince Edward Island	16	81	16	77
Nova Scotia	70	509	58	486
New Brunswick	65	504	53	433
Quebec	564	3,173	561	3,152
Ontario	557	4,096	507	3,365
Manitoba	91	656	81	601
Saskatchewan	135	674	133	631
Alberta	107	841	91	767
British Columbia	189	1,425	207	1,346
Total provinces	1,838	12,183	1,749	11,079
Northwest Territories	2	20	4	23
Yukon Territory	1	8	1	6
Total	1,841	12,211	1,754	11,108

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished through the payment of contributions to groups of older people to provide them with an opportunity to share their interests, skills and talents in developing and carrying out projects of their own choosing to the benefit of the participants and others in their community.

PUBLIC WORKS

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER

Location	Name or address of building	1977-78 Expenditures	Location	Name or address of building	1977-78 Expenditures
		\$			\$
Garbage Removal					
<i>Newfoundland</i>					
Pleasantville and Parkers Pond	Various Buildings	3,980	Halifax	Sir John Thompson Building	52,042
Pleasantville and St. John's General	Various Buildings	15,300	Kentville	Government of Canada Building	8,535
			Liverpool	Government of Canada Building	6,195
			Lunenburg	Government of Canada Building	5,118
			New Glasgow	Government of Canada Building	21,370
			North Sydney	Government of Canada Building	10,364
			Sydney	Government of Canada Building	25,017
			Sydney Mines	Government of Canada Building	5,088
			Truro	Government of Canada Building	21,916
			Yarmouth	Fish Lab Office Building	24,428
			Yarmouth	Government of Canada Building	16,532
<i>Nova Scotia</i>					
Halifax	Various Buildings	21,516			
<i>Quebec</i>					
Montreal	715 Peel Street	5,462			
Montreal	1441 St Urgan	9,318			
Montreal	400 Youville	38,201			
Ste Foy	1140 Church	8,083			
<i>Quebec—Capital Region</i>					
Hull	Canadian Government Printing Bureau	6,451			
Hull	Place du Portage Phase I	8,730			
Hull	Place du Portage Phase II	6,336			
<i>Ontario—Capital Region</i>					
Ottawa	Bourque Building	5,950			
Ottawa	Campanile Campus	5,049			
Ottawa	Centre Block	5,587			
Ottawa	Lester B Pearson Building	6,161			
Ottawa	Mapping & Surveys Building	15,010			
Ottawa	National Defence Headquarters	18,616			
Ottawa	No. 8 Temporary	5,025			
Ottawa	RCMP Headquarters	5,111			
Ottawa	Sir Alexander Campbell Building	18,252			
Ottawa	Sir Charles Tupper Building	10,748			
Ottawa	Sir Wilfrid Laurier Building	7,176			
Ottawa	Various Buildings	103,941			
Mississauga	Gateway MAPP	17,034			
Scarborough	280 Progress Avenue	9,448			
Toronto	South Central MAPP	23,550			
Toronto	25-55 St Clair Avenue East	6,880			
<i>Alberta</i>					
Calgary	Mail Processing Plant	5,376			
<i>British Columbia</i>					
Fort Nelson	Private Married Quarters	6,010			
Vancouver	Federal Complex, 325 Granville Street	7,210			
Vancouver	General Post Office	16,041			
<i>Yukon Territory</i>					
Whitehorse	Various Buildings	5,796			
Light and Power					
<i>Nova Scotia</i>					
Amherst	Government of Canada Building	62,012			
Antigonish	Government of Canada Building	12,182			
Dartmouth	Burnside Industrial Park	31,095			
Dartmouth	Government of Canada Building	14,391			
Dartmouth	K-Mart	7,683			
Glace Bay	Main Street	6,401			
Halifax	Bank of Montreal Building	31,779			
Halifax	Barrington Street — Queen's Print- er	6,479			
Halifax	Government of Canada Building	60,825			
Halifax	Imperial Oil Building	20,793			
Halifax	Privateers Wharf	42,471			
Halifax	RCMP Building	53,340			
Halifax	Ralston Building	100,647			
Halifax	Royal Bank Building	29,196			
<i>New Brunswick</i>					
			Bathurst	205 St Patrick Street	5,956
			Blacks Harbour	Government of Canada Building	7,528
			Campbellton	Government of Canada Building	6,709
			Caracuet	Government of Canada Building	9,682
			Chatham	Government of Canada Building	5,321
			Dalhousie	Government of Canada Building	7,129
			Fredericton	Government of Canada Building	15,569
			Fredericton	Postal Station "A"	9,610
			Fredericton	Post Office Waggoners Lane	27,537
			Fredericton	UIC Prospect Street	8,809
			Moncton	Government of Canada Building	133,049
			Newcastle	305 Pleasant Street	11,379
			Oromocto	Government of Canada Building	5,347
			Sackville	Government of Canada Building	9,705
			Saint John	Customs Building	18,649
			Saint John	Postal Station "A"	28,589
			Saint John	Postal Terminal	179,411
			Saint John	Sadim Building	8,830
			Sussex	Government of Canada Building	10,755
			Woodstock	680 Main Street	6,727
<i>Newfoundland</i>					
			Bonavista	Federal Building	5,189
			Corner Brook	Government of Canada Building	14,587
			Gander	Government of Canada Building	8,484
			Goose Bay	Government of Canada Bldgs & Housings	307,935
			Grand Bank	Government of Canada Building	5,935
			Pleasantville	Government of Canada Building	
				Building 102	8,871
				Building 205	10,197
				Building 223	14,663
				Building 301	9,321
				Building 302	6,700
				Building 303	14,002
				Building 304	11,788
				Building 306	10,985
				Building 308	18,082
				Building 309	6,980
				Building 310	9,459
				Building 311	6,902
				Building 312	5,661
				Building 806	5,380
				Building 815	9,035
			St John's	General Post Office	21,172
			St John's	M A P P	112,438
			St John's	Sir Humphry Gilbert Building	35,459
			Stephenville	Federal Building	15,707
<i>Prince Edward Island</i>					
			Charlottetown	Dominion Building	77,945
			Summerside	Government of Canada Building	12,396
<i>Quebec</i>					
			Acton Vale	1187 St. André Street	7,041
			Alma	170 St Joseph-Sud	11,123
			Anjou	Joseph Renaud Blvd.	11,590

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or address of building	1977-78 Expenditures	Location	Name or address of building	1977-78 Expenditures
		\$			\$
Light and Power—Continued			Quebec—Concluded		
Quebec—Continued			Quebec—Continued		
Asbestos	Gaspé Street	9,436	Montreal	5751 Sherbrooke Street West	5,964
Beauharnois	35-37 St. Laurent	11,753	Montreal	1000 Sherbrooke Street West	14,985
Belœil	595 Laurier Blvd.	13,735	Montreal	1080 Université Street	11,573
Blackpool	Poste Frontière R No. 15	22,958	Montreal	2001 Université Street	31,875
Blainville	9 de L'Église	10,028	Montreal	2020 Université Street	13,897
Brossard	Ctre Traitement postal	16,788	Montreal	400 Youville	67,790
Charlesbourg	250 74th Street	6,691	Mount-Royal	1427 Graham	6,398
Chicoutimi	214-222 Racine Street East	16,152	Philipsburg	Poste Frontière R No. 7	10,477
Contrecoeur	39 Marie Victorin	5,752	Pointe-aux-Trembles	1225 St-Jean-Baptiste Street	8,156
Cote St Luc	6897 Cote St Luc	7,102	Quebec	300 St.-Paul	62,156
Dolbeau	501 des Erables	5,597	Quebec	15 Henderson Street	41,835
Dorval	Air Cargo Building	19,500	Quebec	3 Buade Street	9,632
Dorval	Hymus Blvd.	12,221	Quebec	Gare Maritime Champlain	23,926
Dorval	2121 North Service Road Trans		Quebec	155 Dorchester	15,437
	Canada Highway	29,604	Quebec	165 Dorchester	26,868
Drummondville	505 Lindsay Street	19,371	Repentigny	495 Ierville	15,844
Gaspé	De La Reine Street	6,814	Rimouski	180 de la Cathédrale	14,605
Granby	297 Principale	11,919	Rivière-du-Loup	200-204 La Fontaine	22,463
Grand'Mère	696 5 ^e avenue	5,295	Rock Island	Highway No. 55	7,406
Joliette	409 Notre Dame Street	14,455	Roxboro	400 Commercial	5,196
Jonquière	177 St-Dominique	9,572	Ste-Agathe-des-Monts	22 Principale	11,026
Jonquière	183-185 Deschênes	8,145	Ste-Anne-des-Monts	119, 3rd Avenue East	5,856
Lachine	2150 St Joseph Street	10,807	St-Bruno	50 Rabastière Street	7,721
Lachute	582 Main Street	6,308	Ste-Foy	1140 de l'Église	42,465
Lac Mégantic	Main Street	9,262	St-Hyacinthe	2000 Giroard Street	13,720
La Malbaie	304 St-Étienne	5,333	St-Jean	246 Champlain Street	12,525
Lasalle	580 Dollard Street	21,060	St-Jérôme	380 Labelle Street	12,576
Laval	3475 Du Souvenir	5,960	St-Laurent	100 Alexis Nihon Street	9,728
Laval	2600 Lecorbusier	59,066	St-Laurent	1495 Church Street	6,540
Laval	157 des Prairies	5,671	St-Laurent	3155 Côte de Liesse Road	189,008
Lévis	164 rue Commerciale	13,864	St-Laurent	645 Montée de Liesse	20,481
Longueuil	869 Ste-Foy Blvd.	9,040	St-Laurent	665 Montée de Liesse	8,022
Longueuil	1001 Pierre Dupuis	44,377	St-Leonard	6245 Métropolitain Blvd. East	75,045
Longueuil	1001 St-Laurent	49,382	Sept-Îles	402 Brochu	6,178
Magog	65 Main Street	7,819	Sept-Îles	695 Blvd. Laurier	24,247
Matane	200 St-Jérôme Street	7,028	Shawinigan	595 Station Street	12,970
Mont-Joli	1496-1498 Jacques Cartier Blvd.	9,023	Shawinigan	Taxation Data Centre	5,421
Montmagny	115 avenue de la Gare	7,670	Sherbrooke	50 Couture Street	43,484
Montreal	1493 Antonio Barbeau	11,742	Sherbrooke	299 Olivier Street	15,622
Montreal	1453 Beaubien Street	10,250	Sherbrooke	437 King	5,565
Montreal	1080 Beaver Hall Street	5,871	Sherbrooke	2400 King Street	5,188
Montreal	740 Belair Street	22,502	Sherbrooke	80 Georges Street	14,553
Montreal	685 Cathcart	6,148	Sorel	Customs & Immigration Bldg.	5,034
Montreal	9275 Clark Street	16,676	Terrebonne	634 des Seigneurs Street	10,032
Montreal	300 Crémazie Street East	6,727	Thetford Mines	14 rue Notre-Dame	6,100
Montreal	4944 Décarie Blvd.	6,339	Trois-Rivières	225 des Forges Street	7,717
Montreal	800 de Maisonneuve	10,687	Trois-Rivières	1285 Notre-Dame Street	16,732
Montreal	1600 de Maisonneuve	21,070	Val d'Or	903-905 2 ^e Avenue	10,561
Montreal	305 Dorchester Blvd. West	133,860	Valleyfield	4 St-Laurent Street	12,297
Montreal	195 du Séminaire Street	8,580	Victoriaville	108 Olivier	17,172
Montreal	5250 Ferrier Street	6,462	Verdun	1035 Galt	5,408
Montreal	1010 Lagauchetière Street	19,467	Verdun	800 Golf Road	14,640
Montreal	300 Leo Parizeau	16,256	Westmount	4221-25 Ste-Catherine Street West	12,948
Montreal	5655 Marselle Street	28,398	Westmount	1500 Atwater	35,335
Montreal	Metropolitan Air Postal Plant	7,975			
Montreal	3730 Metropolitan Blvd. East	6,228			
Montreal	10 Notre-Dame Street	6,970	Quebec—Capital Region		
Montreal	4290 Ontario	7,033	Buckingham	New Post Office	8,534
Montreal	715 Peel Street	275,925	Gatineau	292 Main Street	18,341
Montreal	4535 Papineau	7,472	Hull	A D R I	19,676
Montreal	Place d'Armes	5,089	Hull	Asticou Staff Development Centre	213,795
Montreal	800 Place Victoria	11,857	Hull	Canadian Government Printing Bureau	325,321
Montreal	Place Desjardins	8,011	Hull	Place du Portage Tower 1	367,846
Montreal	11200 Pie IX	7,110	Hull	Place du Portage Tower 2	7,954
Montreal	205 Ste-Catherine	5,197	Hull	Place du Portage Tower 3	602,991
Montreal	515 Ste-Catherine Street West	12,390	Hull	Public Service Language Centre	14,224
Montreal	1420 Ste-Catherine Street	6,830	Maniwaki	Government of Canada Building	9,123
Montreal	1441 St-Urbain Street	121,498	Rouyn	McQuaid Street	12,164
Montreal	505 Sherbrooke Street West	5,444	Touraine	Training-Centre—Student Building	24,379
Montreal	550 Sherbrooke Street West	28,462	Ville-Marie	Government of Canada Building	6,103

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued

Location	Name or address of building	1977-78 Expenditures	Location	Name or address of building	1977-78 Expenditures
		\$			\$
Light and Power—Continued			Ontario—Capital Region—Continued		
Ontario—Capital Region			Ontario—Capital Region		
Arnprior	E M O Administration	10,538	Ottawa	Hangar 17 18 & Building 350	12,788
Brockville	Government of Canada Building	10,670	Ottawa	Hope Chambers	6,787
Cornwall	Government of Canada Building	8,837	Ottawa	Horticulture	10,597
Gananoque	Government of Canada Building	8,181	Ottawa	Hunter	22,797
Kanata	Post Office	9,906	Ottawa	Insurance	22,109
Kemptville	Government of Canada Building	6,240	Ottawa	Jackson	116,561
Ottawa	"A" Building	34,048	Ottawa	Jeanne Mance Building	311,838
Ottawa	Academie de la Salle	142,583	Ottawa	Justice	55,103
Ottawa	Administration—558 Booth	34,387	Ottawa	Lab Communicable Diseases	47,205
Ottawa	Animal Breeding	28,609	Ottawa	Lampman Building	6,995
Ottawa	Animal Lab	5,466	Ottawa	Langevin	60,492
Ottawa	Animal Nutrition	5,066	Ottawa	Language Centre—Carson Road	63,779
Ottawa	Archival Records Storage	166,790	Ottawa	La Promenade	95,812
Ottawa	Armco—C C R S Limebank Road	14,192	Ottawa	Lorne Building	75,469
Ottawa	Ashton	10,213	Ottawa	Machine Shops and Stores	17,396
Ottawa	Atomic Energy	32,790	Ottawa	Main Dairy Cattle Barn	11,600
Ottawa	Beamish	7,300	Ottawa	Main Piggery	10,667
Ottawa	Belfast Road	6,345	Ottawa	Metacalf Building	5,956
Ottawa	Bells Corners Complex	81,070	Ottawa	Metro Centre Block—Innes Road	55,551
Ottawa	Besserer Building	37,879	Ottawa	Military Stores	10,747
Ottawa	Billcliff Warehouse	9,042	Ottawa	Ministry of Transport—Training Institute	69,704
Ottawa	Birks Building	11,386	Ottawa	Mortimer	9,748
Ottawa	Blackburn Building	24,537	Ottawa	National Capital Commission	9,035
Ottawa	Blackburn Geomagnetic Administration	8,934	Ottawa	National Defence Headquarters	
Ottawa	Bogue Building	41,485	Ottawa	GOCB No 3	519,183
Ottawa	Booth Building	16,654	Ottawa	National Library and Archives	167,841
Ottawa	Brooke Claxton Building	209,846	Ottawa	National Museum of Science	47,536
Ottawa	Cafeteria	14,069	Ottawa	National Press	26,522
Ottawa	Canadian Broadcasting Corp.	56,978	Ottawa	National Research Council	213,726
Ottawa	Central Heating Plant Booth Street	11,732	Ottawa	National Revenue Taxation	379,867
Ottawa	Central Heating Plant Cliff Street	149,235	Ottawa	National War Museum	15,952
Ottawa	Central Heating Plant Experimental Farm	9,537	Ottawa	KW Neatby	127,693
Ottawa	Central Heating Plant Heron Road	6,030	Ottawa	Old Metropolitan Life Building	154,457
Ottawa	Central Heating Plant Tunney's Pasture	26,176	Ottawa	Ore Mineralogy	18,609
Ottawa	Central Heating Plant 1010 Somerset St.	69,673	Ottawa	Ornamental Plant Lab	24,373
Ottawa	Centre Block	116,866	Ottawa	Ottawa Postal Terminal	310,100
Ottawa	Cereal Barn	7,418	Ottawa	Pharmaceutical Chemistry	13,446
Ottawa	Cereal Cleaning	5,298	Ottawa	Place Bell Canada	20,616
Ottawa	Cereal Crops and Greenhouse	6,358	Ottawa	Place de Ville Tower "C"	24,048
Ottawa	Chemical & Radio-Active	62,300	Ottawa	Place Vanier Tower "A"	15,592
Ottawa	City Centre Towers	5,840	Ottawa	Place Vanier Tower "B"	15,053
Ottawa	Clark Memorial Centre (RA)	41,203	Ottawa	Place Vanier Tower "C"	17,805
Ottawa	Confederation	84,051	Ottawa	Plant Products	16,425
Ottawa	Connaught CHP	83,152	Ottawa	Postal Station "E"	8,714
Ottawa	Cross Canadian Flights—Hunt Club	9,504	Ottawa	Post Station Vanier	6,074
Ottawa	Cumberland Square	11,585	Ottawa	Post Office Purchasing	26,128
Ottawa	Dairy Technology	7,418	Ottawa	Post Office Workshop	38,188
Ottawa	Daly Building	16,479	Ottawa	Prime Minister's Residence	7,789
Ottawa	Data Computer Centre	159,209	Ottawa	Pump House DPW	8,040
Ottawa	DPW Storage	5,224	Ottawa	Radiation Protection Lab	22,109
Ottawa	Dressing & Processing Labs	23,059	Ottawa	RCMP Headquarters	441,030
Ottawa	DVA Records	185,386	Ottawa	Research and Development Lab	34,168
Ottawa	East Block	47,153	Ottawa	Rideau Falls Lab	9,660
Ottawa	East Memorial	59,481	Ottawa	Rideau House—Government House	19,751
Ottawa	Engineering Research	10,067	Ottawa	W M Saunders	11,127
Ottawa	Environmental Centre	54,786	Ottawa	Sir Alexander Campbell	100,494
Ottawa	Exhibition Commission Office	63,305	Ottawa	Sir Charles Tupper	221,087
Ottawa	External Affairs Headquarters	453,940	Ottawa	Sir John Carling	172,200
Ottawa	Financial Building and Annex	136,465	Ottawa	Sir Leonard Tilley	91,449
Ottawa	Florsheim	5,772	Ottawa	Sir Wilfrid Laurier	6,580
Ottawa	Food and Drug	101,991	Ottawa	Standards Lab	37,907
Ottawa	Forest Products Labs	49,399	Ottawa	Supreme Court	57,882
Ottawa	Fuel GOCB	183,088	Ottawa	Surveys and Mapping	142,401
Ottawa	Fuel Research Lab	12,571	Ottawa	Temporary Building No 2	7,567
Ottawa	Geological Survey	82,499	Ottawa	Temporary Building No 5	13,109
Ottawa	Gov't of Canada Conference Centre	30,305	Ottawa	Temporary Building No 6	11,130
			Ottawa	Temporary Building No 8	43,532
			Ottawa	Temporary Building No 9	8,159
			Ottawa	Tippet-Richardson	11,859
			Ottawa	Uni-Form No 2	28,505
			Ottawa	Victoria Building	27,211

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued

Location	Name or address of building	1977-78 Expenditures	Location	Name or address of building	1977-78 Expenditures
		\$			\$
Light and Power—Continued			Ontario—Continued		
Ontario—Capital Region—Concluded			Niagara Falls		
Ottawa	Victoria Museum	135,567	Niagara Falls	Government of Canada Building	18,239
Ottawa	Virology Lab and Greenhouses	12,000	Niagara Falls	4551 Zimmerman Avenue	7,530
Ottawa	Virus Lab	36,190	North Bay	Government of Canada Building	36,122
Ottawa	Warner Building	54,934	Oakville	197 Church Street	13,546
Ottawa	West Block	61,592	Orillia	Peter Street	7,638
Ottawa	West Memorial	55,033	Oshawa	44 Bond Street	22,558
Ottawa	Zone Facilities Maintenance	92,723	Oshawa	47 Simcoe Street	19,773
Ottawa	Zone Hydro Greenbelt Farm ADRI	128,230	Oshawa	310 Simcoe Street	5,749
Ottawa	Zone Hydro Greenbelt Farm ARI	130,092	Owen Sound	901 3rd Avenue	9,445
Pembroke	Government of Canada Building	8,718	Peterborough	201 Charlotte Street	26,868
Prescott	Government of Canada Building	5,172	Pickering	1740 Kingston Road	5,713
Renfrew	Government of Canada Building	5,714	Port Colborne	184 Elm Street	6,280
Smiths Falls	Government of Canada Building	9,664	Port Credit	31 Lakeshore Blvd	6,994
Ontario			Port Hope	67 John Street	5,886
Ajax	Kings Crescent	6,344	Rexdale	2110 Kipling Avenue North	8,426
Aurora	Wellington Street	7,017	Richmond Hill	21 Arnold Street	6,745
Barrie	44 Collier Street	9,217	St Catharines	Government of Canada Building	49,480
Barrie	70 Collier Street	9,688	St Thomas	Government of Canada Building	20,246
Barrie	Government of Canada Building	15,412	Sarnia	112 Christina Street North	7,292
Belleville	3 Applewood Drive	7,579	Sarnia	Government of Canada Building	30,865
Belleville	228 Dundas Street	9,739	Sault Ste Marie	New Government of Canada Building	13,645
Belleville	Pinacle and Station Streets	35,947	Scarborough	2439 Eglinton Avenue	6,989
Brampton	54-58 Queen Street	7,501	Scarborough	2472 Eglinton Avenue	12,691
Brantford	Government of Canada Building	27,813	Scarborough	2500 Lawrence Avenue	9,475
Burlington	688 Brant Street	23,354	Scarborough	2240 Midland Avenue	6,060
Burlington	Channel Bridge	9,863	Scarborough	2301 Midland Avenue	55,980
Chatham	Government of Canada Building	25,203	Scarborough	280 Progress Avenue	54,574
Coburg	Queen and McGill Streets	6,243	Simcoe	Government of Canada Building	6,913
Collins Bay	1261 Glenmore	6,171	Stratford	Government of Canada Building	12,255
Don Mills	789 Don Mills Road	36,077	Sudbury	Government of Canada Building	32,740
Don Mills	75 The Donway West	6,132	Sudbury	Mail Processing Plant	35,895
Don Mills	169 The Donway West	21,506	Terrace Bay	Government of Canada Building	6,215
Don Mills	24 Ferrand Drive	54,323	Thunder Bay	Government of Canada Building	11,210
Don Mills	220 Lesmill Road	11,423	Thunder Bay	201 North May Street	8,636
Don Mills	1859 Leslie Street	6,028	Thunder Bay	221 North Archibald Street	30,248
Downsview	4905 Dufferin Avenue	182,311	Thunder Bay	Station "P" 33 Court Street	21,094
Downsview	2800 Keele Street	8,329	Timmins	Government of Canada Building	5,246
Downsview	1011 Sheppard Avenue West	5,068	Toronto	36 Adelaide Street	209,857
Dryden	King and Kirkpatrick Streets	5,089	Toronto	60 Adelaide Street	21,524
Galt	Government of Canada Building	11,694	Toronto	61-65 Adelaide Street	5,456
Guelph	Government of Canada Building	12,814	Toronto	16 Bay Street	79,006
Guelph	385 Woolwich Street	6,350	Toronto	102 Bloor Street West	15,266
Guelph	138 Wyndham Street	10,142	Toronto	300 Bloor Street West	8,906
Hamilton	10 John Street	92,387	Toronto	50 Charles Street	11,950
Hamilton	60 Kenilworth North	5,780	Toronto	685 Danforth Avenue	6,110
Hamilton	100 King Street West	9,258	Toronto	745 Danforth Avenue	5,052
Hamilton	150 Main Street	71,263	Toronto	772 Dovercourt Road	8,645
Kenora	Government of Canada Building	16,571	Toronto	3019 Dufferin Street	5,190
Kingston	Bagot and Clarence Streets	36,699	Toronto	26 Dufflaw	9,110
Kingston	1261 Glenmore Avenue	6,171	Toronto	969 Eastern Avenue—South Central MAPP	502,460
Kirkland Lake	Government of Canada Building	10,097	Toronto	20 Eglinton Avenue	15,694
Kitchener	139 Ardelt Street	13,016	Toronto	1 Front Street	76,293
Kitchener	15 Duke Street	8,819	Toronto	61 Front Street	83,353
Kitchener	166 Frederick Street	26,151	Toronto	197 Front Street	5,105
Kitchener	44 Gaukel Street	16,720	Toronto	393 Front Street East	5,950
Lindsay	Russel Street	6,554	Toronto	225 Jarvis Street	150,506
Listowel	210-238 Main Street East	6,281	Toronto	241 Jarvis Street	68,926
London	Dominion Public Building	20,751	Toronto	20 Holy Street	16,356
London	847 & 951 Highbury Avenue	105,031	Toronto	338 Keele Street	15,974
London	Lipton Building	8,848	Toronto	473 Oakwood	5,990
London	539 Richmond Street	13,934	Toronto	65 Queen Street West	20,894
London	781 Richmond Street	5,557	Toronto	1087 Queen Street	7,403
London	451 Talbot Street	91,696	Toronto	160 Springhurst	11,246
London	217 York Street	32,286	Toronto	25-55 St Clair Avenue East	232,717
Malton	Airport Building T 72	9,499	Toronto	60 St Clair Avenue East	6,981
Mississauga	1191 Cawthra Road	39,411	Toronto	Toronto Dominion Centre	17,201
Mississauga	4567 Dixie Road — Gateway MAPP	484,865	Toronto	330 University Avenue	7,011
Mississauga	1400 Lakeshore Road	17,961	Toronto	480 University Avenue	28,714
Newmarket	180 Main Street	8,576	Toronto	180 Wellington Street	8,436

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or address of building	1977-78 Expenditures \$	Location	Name or address of building	1977-78 Expenditures \$
Light and Power—Continued			Alberta—Concluded		
Ontario—Concluded			Calgary	Public Building	28,613
Toronto	1 Yonge Street	5,886	Calgary	Sam Livingston Building	19,482
Toronto	221 Yonge Street	5,555	Camrose	Government of Canada Building	5,804
Toronto	1300 Yonge Street	13,417	Coutts	Customs & Immigration Building	7,964
Toronto	2180 Yonge Street	31,811	Edmonton	Bio Assay Lab	6,927
Toronto	2384 Yonge Street	8,203	Edmonton	DSS Warehouse	15,464
Trenton	80 Front Street	8,058	Edmonton	Government of Canada Building	72,035
Walkerton	Government of Canada Building	5,934	Edmonton	Oliver Building	11,246
Wallaceburg	Government of Canada Building	6,145	Edmonton	Sir Alexander MacKenzie Building	142,749
Waterloo	70 King Street North	7,972	Edmonton	Sprague Building	5,104
Welland	26 Division Street	8,821	Edmonton	UTC Building	20,489
Weston	1747 Jane Street	10,563	Edmonton	Post Office	8,961
Weston	2050 Weston Road	7,535	Fort McMurray	Government of Canada Building	8,526
Willowdale	5170 Yonge Street	14,272	Grande Prairie	Government of Canada Building	5,470
Willowdale	5799 Yonge Street	12,764	Lacombe	Government of Canada Building	17,920
Windsor	441 University Avenue	18,183	Lethbridge	Government of Canada Building	9,698
Windsor	100 Ouellette Avenue	21,627	Medicine Hat	Government of Canada Building	15,466
Windsor	Government of Canada Building	42,535	Red Deer	Government of Canada Building	6,671
Windsor	4255 Walker Road	80,962	Stettler	Government of Canada Building	5,311
Woodstock	Government of Canada Building	13,517	Taber	Government of Canada Building	5,342
Manitoba			Wetaskiwin	Government of Canada Building	5,342
Brandon	Government of Canada Building	31,656	Northwest Territories		
Churchill	Government of Canada Buildings	186,249	Fort Simpson	Government of Canada Building	5,620
Dauphin	Government of Canada Building	8,058	Hay River	Government of Canada Building	6,817
Emerson	Government of Canada Building	9,138	Inuvik	Government of Canada Building	8,495
Portage La Prairie	Government of Canada Building	8,172	Yellowknife	Government of Canada Building	8,800
Swan River	Government of Canada Building	12,694	British Columbia		
The Pas	Government of Canada Building	5,478	Burnaby	Thunderbird Cr Public Archives	10,410
Winnipeg	Canadian Grain Commission Building	127,438	Campbell River	Government of Canada Building	5,016
Winnipeg	Commercial Building	10,864	Chilliwack	Government of Canada Building	9,332
Winnipeg	Government of Canada Building	52,381	Chilliwack	Coqualeetza Complex	9,243
Winnipeg	General Post Office	257,487	Cranbrook	Government of Canada Building	10,252
Winnipeg	Grain Exchange Building	10,846	Dawson Creek	Government of Canada Building	9,659
Winnipeg	MacDonald Building	44,588	Douglas	C&I - R R #2 White Rock	10,553
Winnipeg	Public Archives	8,863	Duncan	Government of Canada Building	6,112
Winnipeg	Revenue Building	49,364	Fort Nelson	Post Office	5,422
Winnipeg	Broadway & Maryland	7,896	Fort St John	Government of Canada Building	6,441
Winnipeg	Lakeview Centre	19,538	Kamloops	Government of Canada Building	18,823
Winnipeg	750 Ferry Road	30,889	Kelowna	Government of Canada Building	9,525
Winnipeg	114 Garry Street	11,217	Kelowna	Postal Terminal	25,932
Winnipeg	1200 Portage Avenue	20,920	Kitimat	Government of Canada Building	6,671
Saskatchewan			Nanaimo	Government of Canada Building	11,852
Estevan	Government of Canada Building	7,297	Nelson	Government of Canada Building	10,737
Humboldt	New Government of Canada Building	5,110	New Westminster	Government of Canada Building	27,126
Lloydminster	New Government of Canada Building	15,582	North Vancouver	101 East 1st	7,204
Moose Jaw	Government of Canada Building	22,017	Penticton	Government of Canada Building	22,325
North Battleford	Government of Canada Building	11,388	Port Alberni	Government of Canada Building	6,693
Prince Albert	Government of Canada Building	15,459	Port Coquitlam	Government of Canada Building	5,787
Prince Albert	Minto Bowl Building	5,028	Powell River	New Federal Block	7,797
Regina	Government of Canada Building	12,118	Prince George	Government of Canada Building	6,730
Regina	McCallum Hill Building	6,281	Prince George	1395-6th Avenue	7,688
Regina	Motherwell Building	34,463	Prince Rupert	Government of Canada Building	10,061
Regina	Post Office Building	115,503	Quessnel	Government of Canada Building	12,871
Regina	Taxation Building	36,767	Revelstoke	Government of Canada Building	8,782
Saskatoon	Government of Canada Building	31,141	Richmond	Vancouver International Airport	9,349
Saskatoon	Post Office Building	40,495	Richmond	355 Viking Way	10,835
Swift Current	Government of Canada Building	12,824	Surrey	10688 King George Highway	10,515
Tisdale	New Government of Canada Building	6,575	Terrace	Government of Canada Building	8,029
Weyburn	Government of Canada Building	8,413	Trail	Government of Canada Building	7,190
Yorkton	Government of Canada Building	17,598	Vancouver	Alvin Building	25,612
Alberta			Vancouver	Beggs Building	35,975
Calgary	Customs Building	18,697	Vancouver	Custom House	62,971
Calgary	Mail Processing Plant	166,891	Vancouver	1747 East Hastings	9,799
Calgary	Northern Electric Building	9,563	Vancouver	General Post Office	278,506
Calgary	Postal Terminal	25,059	Vancouver	Harry Stevens Building	14,041
			Vancouver	1075-1085 Homer	9,670
			Vancouver	Postal Station "D"	7,220
			Vancouver	Postal Station "F"	5,947
			Vancouver	Federal Complex	74,253
			Vernon	Government of Canada Building	11,734

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Continued**

Location	Name or address of building	1977-78 Expenditures \$	Location	Name or address of building	1977-78 Expenditures \$
Light and Power—Concluded					
British Columbia—Concluded					
Victoria	Customs Building	24,912	Quebec—Capital Region—Concluded		
Victoria	810 Fort Street	11,158	Hull	Place du Portage Tower III	37,025
Victoria	Mail Processing Plant	61,925	Hull	Terrasse de la Chaudière East	14,374
Victoria	New Federal Building	19,023	Ontario—Capital Region		
Victoria	Old Federal Building Government & Yates	35,414	Arnprior	Federal Study Centre Grounds	5,494
White Rock	Pacific Highway C & I	6,250	Ottawa	Académie de La Salle	7,749
Yukon Territory			Ottawa	Centre Block	6,953
Dawson City	Government of Canada Building	6,206	Ottawa	Clark Memorial Centre	25,589
Whitehorse	Government of Canada Building Pac No 105	21,654	Ontario		
Whitehorse	Government of Canada Building Pac No 106	15,545	Downsview	4905 Dufferin Street	8,850
Whitehorse	Building 202 Central Heating Plant	7,667	London	847-951 Highbury Avenue	13,934
Whitehorse	Government of Canada Building	42,092	London	955 Highbury Avenue	10,367
Whitehorse	Private Married Quarters, Takhini	13,277	Mississauga	1191 Cawthra Road	8,118
Whitehorse	Building 211 Workshop Stores	5,347	Toronto	South Central M A P P	5,090
Whitehorse	Private Married Quarters Valleyview	5,039	Windsor	4255 Walker Road	8,115
Whitehorse	Building 303 Single Quarters	6,431	Steam		
England			Nova Scotia		
London	Canada House	18,231	Halifax	R C M P Building	12,454
London	MacDonald House	55,224	Quebec		
United States of America			Montreal	1080 University	67,963
New York New York	Standard Oil Building 1251 Avenue of the Americas New York	8,941	Quebec	La Citadelle	17,809
Snow Removal			Ontario—Capital Region		
Newfoundland			Ottawa	C F B Rockcliffe	24,147
Pleasantville	General	26,318	Ontario		
St John's	M A P P	8,784	London	Dominion Public Building	44,906
Prince Edward Island			London	Postal Terminal "A"	67,899
Charlottetown	Dominion Building	6,368	London	451 Talbot Street	36,197
New Brunswick			Toronto	16 Bay Street	132,895
Fredericton	Post Office Waggoners Lane	5,026	Toronto	1-21 Front Street	105,011
Saint John	Postal Terminal	18,400	Toronto	61 Front Street	89,365
Moncton	Government of Canada Building	5,052	Manitoba		
Quebec			Winnipeg	Commercial Building	11,845
Blackpool	Customs Bldgs	12,200	Winnipeg	Customs Examining Warehouse	20,346
Longueuil	969 Ste-Foy	5,075	Winnipeg	General Post Office	222,011
Montreal	740 Belair	5,377	Winnipeg	Government of Canada Building	27,765
Montreal	167 Callières	5,094	British Columbia		
Montreal	3035 Hochelaga	11,167	Vancouver	Customs House	30,608
Montreal	1441 St-Urbain	6,519	Vancouver	General Post Office	117,824
Montreal	400 Youville	5,092	Vancouver	Federal Complex 325 Granville Street	27,775
Montreal-Nord	11200 Pie IX	5,884	Northwest Territories		
Quebec	Gare Maritime Champlain	15,619	Inuvik	Government of Canada Building	16,335
Rock Island	Customs & Immigration Bldgs	7,000	Inuvik	Storage Building	7,644
Roxboro	400 Commercial Centre	5,005	Inuvik	Utilidors	143,861
St Laurent	3155 Côte de Liesse	22,440	Water & Water Rates		
St Leonard	6245 Métropolitain	17,620	New Brunswick		
St Theophile de Beauce	Post Office	8,000	Moncton	1075 Main Street	5,367
Ste Foy	1140 de l'Église	8,159	Saint John	Postal Station "A"	6,333
Sept-Îles	695 Laure Blvd	5,295	Quebec		
Sorel	82 Georges	5,194	Blackpool	Customs Building	5,219
Stanhope	Customs & Immigration Bldgs	11,000	Montreal	1080 Beaver Hall Hill	17,796
Valleyfield	4 St Laurent	5,279	Montreal	1625 Chabanel	14,002
Quebec—Capital Region			Montreal	5858 Côte des Neiges	6,660
Hull	A D R I	13,930	Montreal	305 Dorchester Blvd.	8,936
			Montreal	5250 Ferrier Street	10,520
			Montreal	800 de Maisonneuve	9,960
			Montreal	1600 de Maisonneuve	40,336

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

PUBLIC AND MUNICIPAL SERVICES \$5,000 OR OVER—Concluded

Location	Name or address of building	1977-78 Expenditures \$	Location	Name or address of building	1977-78 Expenditures \$
Water and Water Rates—Concluded			Ontario—Capital Region—Concluded		
Quebec—Concluded			Ottawa	Ministry of Transport Training Institute	9,539
Montreal	Metropolitain Area Postal Plant	28,762	Ottawa	National Arts Centre	24,927
Montreal	300 Leo Parizeau	79,170	Ottawa	National Defence Headquarters	
Montreal	Place du Canada	38,102		G O C B No 3	26,799
Montreal	Place Victoria	47,230	Ottawa	National Library and Archives	10,602
Montreal	515 Ste-Catherine Street West	22,428	Ottawa	National Research Council	60,053
Montreal	1260 Ste-Catherine Street West	10,286	Ottawa	National Revenue Taxation	23,947
Montreal	510 St-Laurent	11,288	Ottawa	KW Neatby	72,668
Montreal	550 Sherbrooke Street West	63,643	Ottawa	Old Metropolitan Life Building	8,754
Montreal	1000 Sherbrooke Street West	23,280	Ottawa	Ore Mineralogy	5,494
Montreal	6850 Sherbrooke Street East	10,549	Ottawa	Ottawa Generally	256,127
Montreal	1410 Stanley	15,851	Ottawa	Ottawa Postal Terminal	12,095
Montreal	2001 University Street	51,105	Ottawa	Physical Metallurgy Lab	33,775
Montreal	2020 University Street	20,851	Ottawa	RCMP Headquarters	34,973
Montreal	400 Youville Square	8,405	Ottawa	Research Centre	12,494
Quebec	300 St-Paul	6,975	Ottawa	Research and Development Labs.	5,676
St-Hyacinthe	2000 Girouard	6,996	Ottawa	Royal Canadian Mint	42,619
St-Laurent	3155 Côte de Liesse	46,688	Ottawa	Sir Alexander Campbell	6,208
St-Laurent	100 Alexis Nihon	6,000	Ottawa	Sir John Carling	23,343
Verdun	1062 Chemin du Golf	12,508	Ottawa	Sir Leonard Tilley	6,771
Verdun	800 Chemin du Golf	10,855	Ottawa	Standards Lab	51,947
Verdun	3 Place Commercial	5,465	Ottawa	Statistics Canada	17,883
Westmount	1500 Atwater	31,357	Ottawa	Supreme Court	11,732
Quebec—Capital Region			Ottawa	Surveys and Mapping	23,603
Hull	Asticou Staff Development Centre	5,033	Ottawa	Temporary No 4	9,047
Hull	Canadian Government Printing Bureau	26,432	Ottawa	Temporary No 8	14,951
Hull	Place du Portage	7,006	Ottawa	Victoria Museum	8,825
Ontario—Capital Region			Ottawa	Warner Building	8,877
Arnprior	E M O Admin	76,602	Ottawa	West Block	5,648
Ottawa	"A" Building	12,697	Ottawa	West Memorial	9,000
Ottawa	Administration Bldg.—558 Booth	5,109	Ontario		
Ottawa	Archival Records Storage	24,250	Downsview	4905 Dufferin Street	7,817
Ottawa	Atomic Energy	11,114	Mississauga	1191 Cawthra Road	7,612
Ottawa	Blackburn Building	5,606	Mississauga	Gateway M A P P	31,218
Ottawa	Booth Street Grounds Generally	7,494	Toronto	36 Adelaide Street	9,385
Ottawa	588 Booth	6,646	Toronto	61 Front Street	7,397
Ottawa	Brooke Claxton	34,855	Toronto	225 Jarvis Street	5,459
Ottawa	Central Heating Plant—Heron Road	18,032	Toronto	25-55 St Clair Avenue East	9,880
Ottawa	Central Heating Plant—1010 Somerset St	12,415	Manitoba		
Ottawa	Centre Block	10,716	Churchill	Government of Canada Buildings	97,790
Ottawa	Chemical and Radio-Active Ores	20,962	Winnipeg	Canadian Grain Commission Bldg.	13,134
Ottawa	R H Coates Tower	60,753	Winnipeg	General Post Office	15,163
Ottawa	Confederation	13,882	Winnipeg	Government of Canada Building	9,172
Ottawa	Daly	6,205	Winnipeg	114 Garry Street	14,428
Ottawa	Data Computer Centre	24,681	Saskatchewan		
Ottawa	Dressing and Processing Lab	10,230	Regina	Motherwell Building	5,998
Ottawa	D V A Records	29,880	Regina	Post Office	16,227
Ottawa	East Memorial	11,445	Saskatoon	Post Office	5,723
Ottawa	Environmental Centre	7,588	Alberta		
Ottawa	Exhibition Commission Office	5,465	Calgary	Mail Processing Plant	7,219
Ottawa	Finance Building and Annex	18,816	Edmonton	Bio Assay Lab	7,265
Ottawa	Food and Drug	15,553	Edmonton	Government of Canada Building	15,445
Ottawa	Forest Products Lab	26,837	Edmonton	Sir Alexander MacKenzie Building	13,055
Ottawa	Geological Surveys	23,895	British Columbia		
Ottawa	Hunter	5,714	Chilliwack	Coqualeetza Complex	5,631
Ottawa	Jackson	16,301	Vancouver	General Post Office	12,080
Ottawa	Jeanne Mance Building	49,741	Yukon Territory		
Ottawa	Jean Talon Building	41,344	Whitehorse	Various Buildings	17,505
Ottawa	Justice Building	15,904	England		
Ottawa	Lab Communicable Disease Centre	7,342	London	Canada House	7,557
Ottawa	La Promenade	5,026	London	Macdonald House	17,716
Ottawa	Lester B Pearson Building	14,533			
Ottawa	Machine Shops and Stores	8,147			
Ottawa	Metro Centre Block C	7,600			

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****PURCHASED REPAIR AND UPKEEP OF BUILDINGS**

Location	Name or address of building	Contractor	Nature of work	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
				Amount	Year of contract		
				\$		\$	\$
<i>Newfoundland</i>							
*Corner Brook Goose Bay	Herald Towers, Corner Brook Bldgs 44, 49, 251, 354 and 485	Lundrigans Limited Weather-Tile Ltd	Fit up space Maintain Roofs	187,334 197,363	1976-77 1977-78	17,890 197,363	187,334(f) 197,363(f)
<i>Quebec</i>							
Brossard	1630 Provencher	Richelieu Industrial Lease- hold Ltd	Leasehold alterations	381,975	1976-77	381,975	381,975(f)
Montreal	3035 Hochelaga	Rénovations Pierre Lasalle, Ltée	Leasehold alterations	194,620	1976-77	6,842	194,620(f)
Montreal	1260 Ste Catherine East	Adler Development Corporation	Leasehold alterations	144,311	1977-78	144,311	144,311(f)
Montreal	3 complexe Desjardins	Place Desjardins Inc	Leasehold alterations	112,908	1976-77	3,017	112,908(f)
Shawinigan	250 des Cèdres	Cité de Shawinigan	Leasehold alterations	218,184	1976-77	20,808	218,184(f)
Verdun	3 Place du Commerce	JDS Metrop Struct of Canada Ltd	Leasehold alterations	117,523	1976-77	117,523	117,523(f)
<i>Quebec—Capital Region</i>							
Hull	Canadian Government Printing Bureau	Datasphere Sales Limited	Supply and Delivery of Uninterruptable Power Supply System	117,756	1976-77	98,223	98,223
<i>Ontario—Capital Region</i>							
*Ottawa Ottawa	Bourque Building Central Heating Plant Cliff Street	Laurentian Realities Ltd W D Laflame Ltd	Alterations Repair of Damaged Cooling Water Intakes	317,198 192,498	1976-77 1977-78	111,163 166,698	227,278 166,698
Ottawa	Exhibition Commission Office	Comoc Construction Co Ltd	Alterations and Con- struction of New Mezzanine Floor	130,249	1977-78	56,569	56,569
Ottawa	Lorne Building	Duron Ontario Ltd	Waterproofing of Promenade Deck	158,134	1976-77	2,400	158,134(f)
Ottawa	MacDonald Building	Metcalfe Realty Company Ltd	Alterations	276,508	1977-78	182,195	182,195
Ottawa	Metcalfe	Metcalfe Realty Company Ltd	Renovations	284,430	1977-78	186,799	186,799
Ottawa	National Defence Medical Centre	Calor Mechanical Ltd	Fuel Storage Altera- tions	123,048	1976-77	110,048	123,048(f)
*Ottawa Ottawa Ottawa	Place de Ville Tower "A" Place de Ville Tower "C" Rideau Hall	Campeau Corporation Campeau Corporation M and L Roofing Ltd	Tenant Alterations Tenant Alterations Roof Repair	672,792 494,074 146,373	1975-76 1977-78 1977-78	110,048 494,074 114,081	672,792(f) 494,074(f) 114,081
<i>Ontario</i>							
Kenora	Government of Canada Bldg	F W Sawatzky	Replace Roof and Para- pet	199,514	1977-78	199,514	199,514(f)
Sault Ste Marie	Federal Bldg 451 Queen Street East	A N Shaw Restoration Ltd	Exterior Masonary Work and Roof Replacement	105,135	1977-78	105,135	105,135(f)
Windsor	Federal Bldg	Adine Builders Ltd	Renovations to First Floor	169,346	1977-78	169,346	169,346(f)
<i>Alberta</i>							
Calgary	3625 Shacappi Trail	The Baxter Group	Leasehold Alterations	139,885	1977-78	139,885	139,885(f)
Edmonton	6325-103 Street	Richmond Properties Limited	Leasehold Alterations	130,123	1977-78	93,663	93,663
Edmonton	9925-109 Street	B B M Properties	Leasehold Alterations	253,567	1977-78	225,438	225,438

*Amends reporting in previous years' Public Accounts.

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Newfoundland						
Bay Roberts	Government of Canada Bldg	Ernest Noseworthy			5,025	
Bishop's Falls	Government of Canada Bldg	Curtis & Thomas			3,600	
Bonavista	Government of Canada Bldg	Sanitary Cleaners Ltd			6,840	
Botwood	Government of Canada Bldg	Vardys Cleaning Service			3,600	
Burgeo	Government of Canada Bldg	Abraham G. Durnford			7,800	
Burin	Government of Canada Bldg	Harvey Collis			3,600	
Carbonear	Government of Canada Bldg	East Coast Cleaners Ltd			5,040	
Catalina	Government of Canada Bldg	Eugene Dalton			4,995	
Channel	Government of Canada Bldg	Stanley Roberts Jr			7,200	
Clareville	Sacrey Building	Jan-Kleen			3,000	
Dark Cove	Government of Canada Bldg	Mrs Joan Horlick			2,500	
Deer Lake	Government of Canada Bldg	Deer Lake Janitorial Services			3,660	
Fortune	Government of Canada Bldg	John R Caines			2,352	
Gander	Government of Canada Bldg	Edwin Goodyear & Erik Berge			2,067	
Grand Falls	Government of Canada Bldg	Exploits Cleaning			21,408	
Harbour Breton	Government of Canada Bldg	Edgar Hunt Sr			2,700	
Harbour Grace	Government of Canada Bldg	Mrs Shirley Cranford			3,750	
Labrador City	Canada Manpower Centre	Gerald McLaughlan			2,700	
Labrador City	Mail Processing Bldg	Labrador Cleaning			6,600	
Lewisporte	Government of Canada Bldg	Mrs Walter Snow			6,600	
Marystown	Government of Canada Bldg	East-Coast Cleaners			6,816	
Pleasantville	Government of Canada Bldgs 102, 205, 206, 223	Newton Cleaners			3,126	
Pleasantville	Government of Canada Bldgs 302, 303, 304, 306	General Cleaning Co Ltd			68,329	
Pleasantville	Various Buildings	General Cleaning Co Ltd			2,250	
Pleasantville	Government of Canada Bldg 313	General Cleaning Co Ltd			6,064	
Pleasantville & St John's	Government of Canada Bldgs 104, 310, 311, 312, 806, 815, Marshall Building, West End Post Office, General Post Office, Sir Humphrey Gilbert Bldg	General Cleaning Co Ltd			70,798	
Pleasantville & St John's	General	Harold Whittle Limited			72,537	
Port au Port	Government of Canada Bldg	Quinn's Cleaning			2,100	
Springdale	Government of Canada Bldg	Newfoundland Cleaning Services Limited			3,240	
St Anthony	Government of Canada Bldg	G Colbourne			4,834	
St Georges	Post Office	Mrs Marjorie Blanchard			2,100	
St Lawrence	Government of Canada Bldg	Clyde P Roul			5,400	
Stephenville	Government of Canada Bldg	Maritime Janitorial Maintenance			10,950	
Stephenville Crossing	Post Office	Terry Downey			2,136	
St John's	Ashley Building	General Cleaning Co Ltd			4,470	
St John's	Ashley Building	General Cleaning Co Ltd			3,792	
St John's	Ashley Building	General Cleaning Co Ltd			6,224	
St John's	Clouston Building	General Cleaning Co Ltd			1,984	
St John's	Mail Processing Plant Post Office 1st Floor	General Cleaning Co Ltd	288,990	1976-77	144,494	288,990
St John's	Watton Building	General Cleaning Co Ltd			4,364	
Twillingate	Government of Canada Bldg	Wilson Guy			3,000	
Wabana	Government of Canada Bldg	James Rideout (1-04-77 to 30-9-77)			2,875	
Wabana	Government of Canada Bldg	General Cleaning Co Ltd (1-10-77 to 31-3-78)			3,095	
Wesleyville	Government of Canada Bldg	Cluny Byron Sturge			2,600	
Windsor	Government of Canada Bldg	Johnston Cleaners			4,917	
Prince Edward Island						
Charlottetown	Dominion Building	Mr Cleen			9,467	
Cornwall	Post Office	E. Sulis			2,100	
Nova Scotia						
Amherst	Government of Canada Bldg	David P Greenlaw (1-4-77 to 28-2-78)			10,500	
Annapolis Royal	Government of Canada Bldg	Mrs Sally Leamont (1-3-78 to 31-3-78)			933	
Antigonish	Government of Canada Bldg	Harry J Lingley			4,200	
Arichat	Government of Canada Bldg	Riteway Cleaners			22,320	
Armdale	Postal Station	John B Richard			4,200	
		X-TRO-Naire Cleaning Ltd (1-8-77 to 1-3-78)			3,400	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Nova Scotia—Continued</i>						
<i>Armdale—Concluded</i>						
		Doug Walker's Cleaning (1-4-77 to 31-7-77)			1,560	
Bear River	Post Office	Harry A Hill			2,100	
Bras d'Or	Post Office	Gerard Young			3,500	
Caledonia	Post Office	Charlotte Atkins (1-11-77 to 31-3-78)			925	
		Heather Seldon (1-6-77 to 31-10-77)			925	
Canso	Government of Canada Bldg	William G Dixon			3,600	
Chester Basin	Post Office	G W Joudrey			2,000	
Cheticamp	Government of Canada Bldg	Leo P Larade			2,400	
Dartmouth	Akerly Center	Eastern Supply Services			2,777	
Dartmouth	East Postal Station	Doug Walker's Cleaning Services			6,903	
Debert	Post Office	Glen M Hartling			2,000	
Eastern Passage	Post Office	George A Noble			2,400	
Elmsdale	Post Office	Bernard Isenor			2,400	
Enfield	Post Office	N R Blois (71-1-78 to 31-3-78)			570	
Halifax	Government of Canada Bldg	Industrial Commercial Window Cleaners			3,642	
Halifax	Ocean Term, Shed & Annex Pier 21	Doug Walker's Cleaning Services			6,960	
Halifax	Ocean Term, Shed & Annex	Doug Walker's Cleaning Services			7,248	
Halifax	Ralston Building	Industrial Commercial Window Cleaners			2,150	
Halifax	Sir John Thompson Bldg	O'Connors Cleaning Services Ltd (15-8-77 to 31-3-78)			30,000	
Halifax	St Mary's University	Doug Walker's Cleaning Services (71-4-77 to 76-10-77)			3,275	
		X-TRO-Naire Cleaning Company (77-10-77 to 31-3-78)			3,136	
Halifax	South Postal Station	Canadian Assoc for the Mentally Retarded (71-4-77 to 30-6-77)			1,048	
		X-TRO-Naire Cleaning Co. (71-7-77 to 31-3-78)			3,141	
Halifax	Thornvale Conference Centre	O'Connors Cleaning Serv			5,998	
Hubbards	Government of Canada Bldg	Audrey L Wamboldt			2,437	
Ingonish	Post Office	Mrs Lois E Hardy			2,037	
Ingonish Beach	Government of Canada Bldg	Ronald Dauphinee			2,070	
Kentville	Government of Canada Bldg	Kings Maintenance Services (71-3-78 to 31-3-78)			688	
Kingston	Government of Canada Bldg	Gordon A Saltzman			4,625	
Lantz	Post Office	Bernard Isenor			2,000	
Lockeport	Government of Canada Bldg	Russell J Scott			3,600	
Louisburg	Government of Canada Bldg	Mrs Joan B MacKay			3,600	
Lower Sackville	Post Office	Doug Walker's Cleaning Services (71-4-77 to 30-6-77)			3,600	
		X-TRO-Naire Cleaning Services (71-7-77 to 31-6-77)			5,037	
Mabou	Post Office	J D MacEachern (71-3-78 to 31-3-78)			225	
		Hugh MacDonald (71-4-77 to 28-2-78)			2,200	
Mahone Bay	Government of Canada Bldg	Walter L Nauss			3,050	
Middleton	Government of Canada Bldg	Wade Charles Newcombe			8,100	
Mount Uniacke	Post Office	Mrs Shirley Mumford			2,220	
Mulgrave	Government of Canada Bldg	Gordon McCall			3,600	
Musquodoboit Harbour	Post Office	Mrs George Doyle			2,400	
Newport	Post Office	Mrs S Reese			2,800	
New Ross	Post Office	Fern Keddy (71-11-77 to 31-3-78)			968	
Petit De Grat	Post Office	Clarence Boudreau (71-11-77 to 31-3-78)			1,000	
Port Williams	Post Office	Ralph Merritt			2,000	
Pugwash	Government of Canada Bldg	W I Mundle			2,880	
River Hebert	Post Office	Mrs Hugh McEachern			2,400	
River John	Post Office	Mr L Brayley			2,000	
Sheet Harbour	Government of Canada Bldg	Felix J Quillan			2,940	
Shelburne	Government of Canada Bldg	T W Jackson			4,167	
Sherbrooke	Government of Canada Bldg	Roger I Gillen			5,000	
Shubenacadie	Government of Canada Bldg	Rupert Pineo			2,400	
St Peters	Post Office	Mrs Alfreda Sampson (29-8-77 to 31-3-78)			4,099	
Sydney	Old Naval Base Esplanade	Allied Aviation Service Co.			8,209	
Sydney	Point Edward Naval Base	Allied Aviation Service Co.			2,526	
Tatamagouche	Post Office	George E Redmond			2,400	
Trenton	Post Office	Mrs Muriel E Ross (1-4-77 to 28-2-78)			2,750	
		John F Connors (1-3-78 to 31-3-78)			250	
Tusket	Post Office	David Armstrong (3-7-77 to 31-3-78)			1,800	
Wallace	Post Office	Frank Langille (1-6-77 to 31-3-78)			1,700	
Waverley	Post Office	D E Haverson (1-12-77 to 31-3-78)			840	
		Mrs Robert Delaney (1-4-77 to 30-11-77)			1,400	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Nova Scotia—Concluded</i>						
Westville	Government of Canada Bldg	Barbara Ann Kennedy			6,900	
Weymouth	Post Office	Edward A LeBlanc			3,300	
Whitney Pier	Post Office	Allied Aviation Service Co.			3,000	
Whycocomagh	Post Office	John MacLellan			2,100	
Windsor Junction	Post Office	Mrs Olive Crowell			2,200	
Yarmouth	Yarmouth Shopping Centre	Smith Brothers Cleaning			4,320	
Yarmouth	215 Main Street	Metro Maintenance Service			11,000	
<i>New Brunswick</i>						
Baie Ste Anne	Government of Canada Bldg	Ann Despres (1-7-77 to 31-3-78)			1,800	
Bath	Church Street	Frank G Perry (1-11-77 to 31-3-78)			900	
Beresford	Road No 11	Post Office Department			2,138	
Blacks Harbour	Government of Canada Bldg	Walter Spear			5,598	
Blackville	Highway 8	F Stewart			3,600	
Boiestown	Highway 8	Z Cameron			2,100	
Buctouche	Government of Canada Bldg	N Collette			3,700	
Campbellton	Government of Canada Bldg	Joseph Earl Blaton (1-10-77 to 31-3-78)			3,600	
Campbellton	8 Adam Street	W Martin			2,400	
Cap Pele	Post Office	J Jacques Cote (12-9-77 to 31-3-78)			2,310	
Caraquet	Government of Canada Bldg	Lionel Rossignol			5,944	
Centreville	Government of Canada Bldg	G I Walton			4,980	
Dalhousie	Government of Canada Bldg	Brian Letourneau			8,979	
Doaktown	Highway 8	H C Stewart			2,400	
East Florenceville	Highway 2	B & M Ogden			3,493	
Edmundston	C & I	Gilles Dumont (15-10-77 to 31-3-78)			952	
Fredericton	541 Prospect Street	Rightway Cleaning			7,500	
Fredericton	212 Queen Street	Rightway Cleaning			8,340	
Fredericton	PO "A" 527 Queen Street	Capital Window Cleaning (1964) Ltd (11-5-77 to 31-3-78)			27,916	
Grand Bay	Post Office	J Huestis (1-4-77 to 16-10-79)			1,828	
Harvey Station	Post Office	W Beddow (16-10-77 to 31-3-78)			1,650	
Havelock	Post Office	C Coburn			2,796	
Hillsboro	Post Office	E Killam (1-4-77 to 30-11-77)			1,400	
Kouchibouguac	School	K W Shafter			2,100	
Moncton	E P A Hangar	Edison Little			4,077	
Moncton	Mail Room C N R Station Postal Acc	Moncton Janitor Service (1-4-77 to 30-9-77)			2,970	
Moncton	1075 Main Street	Moncton Janitor Service			6,262	
Moncton	Main Transfer	Moncton Janitor Service			7,200	
Nelson-Miramichi	Post Office	Moncton Janitor Service			7,700	
Newcastle	305 Pleasant Street	D Hanley			2,340	
North Head	Government of Canada Bldg	Crystal Cleaning Ltd (16-6-77 to 31-6-78) ..			7,038	
Oromocto	Government of Canada Bldg	Lewis Taylor			3,900	
Petitcodiac	Main Street	Better Building Maintenance			11,856	
Petit Rocher	Route 11	G A Mills			2,243	
Plaster Rock	Orange Street	E Doucet			3,240	
Port Elgin	Main Street	C J King			2,700	
Rexton	Brail Street	J F Trenholm			3,600	
Richibucto	Water Street	H Lawson (1-4-77 to 31-1-78)			2,000	
Richibucto	Main Street	S Lawson (1-2-78 to 31-3-78)			550	
Rothsay	Post Office	J P Landry			5,700	
Saint Basile	Post Office	J P Landry			2,850	
St Antoine de Kent	Buctouche Road	Phyllis Wyman			3,960	
St George	Government of Canada Bldg	Reginald Martin (1-6-77 to 31-3-78)			1,875	
Saint John	Sadim Bldg	B Richard			2,592	
Saint John	Standards Bldg	R Hunter			3,600	
Saint John	Customs Building	Modern Building Cleaning			36,753	
Saint John	Postal Station "A"	C&H Building Service Ltd (16-10-77 to 15-10-78)			3,190	
Saint John	Postal Station "B"	Gold Star Window Cleaner			5,620	
Saint John	Postal Terminal	Gold Star Window Cleaner			3,660	
Saint Quentin	Manpower	J Huestis			6,120	
Salisbury	Boyd Street	Dustbane Modern Cleaning	*260,304	1976-77	130,152	
Seal Cove	Main Highway	Placide Caron			3,702	
Tracadie	Highway 11	V F Rogers			3,600	
Woodstock	Government of Canada Bldg	W R Benson			2,280	
		Mme P Paulin (1-4-77 to 26-1-78)			2,843	
		M Paulin (27-1-78 to 31-3-78)			865	
		Joseph Haynes (17-10-77 to 31-3-78)			10,424	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Quebec</i>						
Abbotsford	Post Office	M Clément Choquette			2,400	
Acton Vale	Government of Canada Bldg	Service de lavage Drummond Inc			8,371	
Alma	Post Office	Service Sanitaire Turcotte Inc (15-3-77 to 31-8-77)			5,518	
Amos	Government of Canada Bldg	Mme H Migneault-Thibault			4,992	
Amqui	Government of Canada Bldg	M Normand Gagné			6,967	
Anjou	Post Office	Les Services d'Entretien A & G			9,994	
Athelstan	Post Office	Miss Shirley Porter (1-11-77 to 31-3-78)			900	
Ayers Cliff	Post Office	M D Sharman			2,100	
Arundel	Post Office Trailer	Mme Alcide Labelle (1-11-77 to 31-3-78)			12,177	
Asbestos	Government of Canada Bldg	Mme G Paradis			2,700	
Baie Comeau	Government of Canada Bldg	Mrs Marguerite Garon			13,848	
Baie Saint-Paul	Post Office	M Thomas Tremblay (1-4-77 to 31-7-77)			933	
Baie Saint-Paul	Post Office	Mme Lucienne Tremblay (1-8-77 to 31-3-78)			2,667	
Beauceville Est	Government of Canada Bldg	M Denis Bernard			4,107	
Beauceville Ouest	Post Office	M Jean David Quirion			2,052	
Beauharnois	Government of Canada Bldg	Delco Maintenance Inc (1-4-77 to 30-9-77)			5,304	
Beauharnois	Government of Canada Bldg	Chambec Maintenance Ltd (1-10-77 to 31-3-78)			6,143	
Beaupré	Post Office	M Elphège Renaud			2,315	
Bedford	Post Office	M Marcel Loisele			5,179	
Beebe	Post Office	Mme J Pomerleau			2,400	
Beebe	Customs Building	M Gérard Corriveau			2,750	
Belair	Post Office	Entretien Paro Enr			2,400	
Berthierville	Post Office	M Rolland Rondeau			4,575	
Black Lake	Post Office	Mme Lucienne Paré			2,396	
Boischatel	Post Office	M Lucien Garneau			2,280	
Bon Conseil	Post Office	Delco Maintenance Inc (1-1-78 to 31-3-78)			681	
Bonaventure	Post Office	Mme Lucile Arsenault			3,500	
Bromont	Post Office	Cité de Bromont			2,160	
Brossard	Post Office	United Maintenance Services Reg'd			54,960	
Brownsburg	Post Office	M. Benoit Turpin (1-5-77 to 31-3-78)			2,979	
Bury	Post Office	Corporation Sanibec			2,400	
Cabano	Post Office	M Jacques Brochu			3,511	
Cacouana	Post Office	M Irénée Desmeules			2,499	
Cadillac	Post Office	Mme Cécile Chavigny (1-1-78 to 31-3-78)			621	
Calumet	Post Office	M André Lanthier			2,400	
Cantic	Customs Building	M Philippe Dion			7,495	
Caplan	Post Office	Mme Lucille Brinck			2,050	
Cap Santé	Post Office	M Gédéon Delisle (1-4-77 to 28-2-78)			2,097	
Cap Santé	Post Office	M Napoléon Delisle (1-3-77 to 31-3-78)			200	
Carleton	Post Office	Mme Paulette Landry			2,420	
Chambord	Post Office	M Benoit Brassard			2,160	
Chambly	Post Office	United Maintenance Services Reg'd			6,900	
Chambly	27 Place Chambly	Service d'Entretien Commercial Enrg (1-1-78 to 31-3-78)			747	
Chapais	Post Office	Mme R Lafontaine			2,333	
Charlesbourg	Post Office	Godbout & Bordeleau Enrg (1-8-77 to 31-3-78)			4,330	
Charlesbourg	Post Office	M Jean-Charles Lemay (1-4-77 to 31-7-77)			1,527	
Chartierville	Customs Building	Mme S Blanchette			3,634	
Châteauguay	Post Office	Superior Maintenance Services Enrg (1-11-77 to 31-3-78)			4,039	
Chibougamau	Post Office	Félix Cloutier			3,628	
Clarke City	Post Office	Mme Alberte Leblanc (1-4-77 to 30-11-77)			1,933	
Clarke City	Post Office	M P E Lapierre (1-12-77 to 31-3-78)			1,500	
Clermont	Post Office	Mme Solange D Pilote			2,723	
Contreccœur	Government of Canada Bldg	Chambec Maintenance Ltd (1-6-77 to 31-3-78)			6,292	
Contreccœur	Government of Canada Bldg	Service de Lavage Général Granby (1-4-77 to 30-6-77)			560	
Côte St Luc	6901 Côte St Luc	M A Independant Ltd (1-4-77 to 30-6-77)			2,875	
Côte St Luc	6901 Côte St Luc	Les Services d'Entretien A & C (1-7-77 to 31-3-78)			5,555	
Daveluyville	Post Office	Mme Christine Rochefort			2,196	
Delson	Post Office	Service d'Entretien Commercial Enrg (1-1-78 to 31-3-78)			819	
Deschailons	Post Office	M Raymond Grimard			2,064	
Disraeli	Post Office	M Jean-Marie Lemire			3,731	
Dolbeau	Government of Canada Bldg	M Yves Cantin (1-4-77 to 31-12-77)			6,970	
Dolbeau	Government of Canada Bldg	M Roland Girard (1-1-78 to 31-1-78)			2,631	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Quebec—Continued</i>						
Dollard des Ormeaux	Blue Heaven Shopping Centre	Imperial Maintenance Co			3,465	
Dollard des Ormeaux	4894 Montée des Sources	Allied Building Services Quebec Ltd (1-12-77 to 31-3-78)			3,500	
Dorion	Government of Canada Bldg	Chambec Maintenance Ltd (1-11-77 to 31-3-78)			2,623	
Dorion	Government of Canada Bldg	M Richard Leblanc (1-4-77 to 31-10-77)			6,800	
Dolbeau	Government of Canada Bldg	M Edgar Murray (1-3-78 to 31-3-78)			1,038	
Dorval	378 Avenue Dorval	Imperial Maintenance Co			2,310	
Dorval	Air Cargo (Post Office)	J N M Maintenance			33,900	
Dorval	Air Cargo (Customs)	Serv Entretien Enrg			5,120	
Dunham	Post Office	Jean-Paul Larochelle Inc			2,388	
Duparquet	Post Office	Mlle Claudette Gilbert			2,500	
East Broughton	Post Office	Les Distributions de l'Est Inc			2,100	
Farnham	360 Main Street	Guy Stephen			4,500	
Forestville	Government of Canada Bldg	M Gilles Lessard			5,080	
Fort Chimo	Post Office	M Giles Fortin (1-4-77 to 30-9-77)			740	
Fort Chimo	Post Office	M Rodrigue Betty (1-10-77 to 31-3-78)			1,650	
Freighsburg	Customs Bldg	M Maurice Tremblay			4,300	
Gaspé-Sud	Government of Canada Bldg	M Camille Hudon			10,940	
Grande Vallée	Post Office	Mme Reina Fournier			2,219	
Grandes Bergeronnes	Post Office	M Gérard Lessard			2,457	
Grenville	Post Office	Coopérative Générale d'Entretien d'Argenteuil (1-6-77 to 31-3-78)			2,244	
Grenville	Post Office	Mme Thérèse Racicot (1-4-77 to 31-5-77) ..			183	
Hauterive	Government of Canada Bldg	Conciergerie Le Valet Inc			8,268	
Hävre St-Pierre	Post Office	M Roland Doyle			4,070	
Henryville	Post Office	Jean-Paul Larochelle Inc (1-4-77 to 31-7-77)			812	
Henryville	Post Office	Service d'Entretien Commercial Enrg (1-8-77 to 31-3-78)			1,798	
Huberdeau	Post Office	M Michel Thomas (1-4-77 to 28-2-78)			2,429	
Hudson	Post Office	M Marcel Boudreau			2,170	
Hudson Heights	Post Office	M John Ferguson (1-11-77 to 31-3-78)			2,368	
Joliette	Government of Canada Bldg	M Gabriel Parent (1-2-78 to 31-3-78)			1,000	
Joly	Post Office	Mme Jeanne d'Arc Nolet (1-4-77 to 30-6-77)			273	
Joly	Post Office	Mme Lucia Maheurs (1-7-77 to 30-3-78)			1,845	
Kénogami	Post Office	Mme Rose Emma Deschênes			4,250	
Knowlton	Post Office	Jean-Paul Larochelle Inc			2,912	
L'Annonciation	36 rue Principale	Mme Pierrette Cadieux (1-4-77 to 30-9-77) ..			1,500	
L'Annonciation	36 rue Principale	Mme Lisette Ste-Marie (1-10-77 to 31-3-78)			1,650	
L'Epiphanie	Post Office	M Armand Beauchamp (1-4-77 to 31-7-77) ..			900	
L'Epiphanie	Post Office	Service d'Entretien Commercial Enrg (1-8-77 to 31-3-78)			1,916	
La Guadeloupe	Post Office	Les Distributions de l'Est Inc			2,484	
La Patrie	Post Office	Entretien Sanitaire Waterville Enrg (1-2-78 to 31-3-78)			460	
La Pocatière	Government of Canada Bldg	M Roger Drapeau			4,104	
La Salle	580 Dollard Street	Hawco Construction			15,660	
La Salle	0110 Jean-Milot	Delco Maintenance Inc (1-4-77 to 31-7-77) ..			2,354	
La Salle	0110 Jean-Milot	S K Services Reg'd (1-8-77 to 31-3-78)			4,167	
La Sarre	Government of Canada Bldg	M R St-Jean			12,750	
Labelle	Post Office	M Jean Brisebois			2,028	
Lac à la Tortue	Post Office	M F Lafontaine			2,040	
Lac Bouchette	Post Office	M Jean-Claude Bérubé			2,040	
Lac des Ecorces	Post Office	Mme Rosemonde Robert (1-11-77 to 31-3-78)			850	
Lac Masson	Post Office	M Raymond Laramée (1-4-77 to 31-7-77)			800	
Lacolle	Customs Building	Roger Desrosiers Enrg (1-8-77 to 31-3-78) ..			6,039	
Lacolle	Customs Building	Jean-Paul Larochelle Inc (1-4-77 to 31-7-77)			4,000	
Lacolle	Post Office	Lussier Lavage de Vitres (1-3-78 to 31-3-78)			900	
Laflèche	3895 Grande Allée	Chambec Maintenance Ltd (1-5-77 to 31-3-78)			4,582	
Laflèche	3895 Grande Allée	United Maintenance Services Reg'd (1-4-77 to 30-6-77)			375	
Lanoraie	Post Office	Service d'Entretien Commercial Enrg (1-12-77 to 31-3-78)			942	
Laprairie	555 Elizabeth	M Honoré Morin (1-4-77 to 31-5-77)			790	
Laprairie	555 Elizabeth	M Ronald Gamache (1-6-77 to 31-3-78)			5,625	

PUBLIC WORKS—Continued
ACCOMMODATION PROGRAM—Continued
CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Quebec—Continued						
Laurier Station	Post Office	Mme Nicole Couture			2,040	
Laval	157 Des Prairies	Holiday Building Maintenance (1-12-77 to 31-3-78)			5,466	
Laval	157 Des Prairies	Windsor Maintenance Ltd (1-4-77 to 30-11-77)			9,573	
Laval	2600 Le Corbusier Street	Parnis Maintenance Inc	280,000	1976-77	142,653	142,653
Laval	3475 du Souvenir	Claude Lagacé Enrg			11,269	
Lebel-sur-Quevillon	Allard Bldg	Mme Denise Goudreault (1-5-77 to 31-3-78)			2,525	
Lennoxville	5 Belvedere Street	M André Delorme			4,704	
Les Cèdres	Post Office	M Lucien St-Pierre			2,500	
Lévis	Post Office	M Frank Langevin			4,601	
Longueuil	Food and Drug Bldg	Windsor Maintenance Ltd (1-4-77 to 31-8-77)			25,081	
Longueuil	Food and Drug Bldg	Greenlife Holding Inc (1-9-77 to 31-3-78)			31,555	
Longueuil	Metro Station	Empire Maintenance Ltd (1-4-77 to 31-8-77)			3,472	
Longueuil	Metro Station	Greenlife Holding Inc (1-9-77 to 31-3-78)			5,173	
Longueuil	1001 Pierre Dupuy	Knight Maintenance Ltd (1-4-77 to 31-8-77)			16,818	
Longueuil	1001 Pierre Dupuy	L'Entretien Chevalier Ltée (1-9-77 to 31-3-78)			19,600	
Louiseville	Post Office	M Marcel Lajoie			9,025	
Macamic	37 7th Avenue	Mrs Willie Parent			2,400	
Mansonville	Bridge Street	M Philippe Vachon			2,280	
Maria	Post Office	Mrs Marjolaine Poirier			2,064	
Marieville	540 Ste Marie Street	M J Maurice Martel (1-4-77 to 31-5-77)			1,291	
Marieville	540 Ste Marie Street	United Maintenance Service Reg'd (1-6-77 to 31-3-78)			5,500	
Matapédia	Post Office	Mlle Solange Gallant (1-8-77 to 31-3-78)			1,600	
Matapédia	Post Office	Miss Reine Pitre (1-4-77 to 31-7-77)			728	
Melocheville	Post Office	M J L Bayard (1-11-77 to 31-3-78)			1,115	
Mercier	Post Office	Mrs Pauline Leblanc			2,500	
Métabetchouan	Post Office	Mrs L P Plourde			2,700	
Mirabel	333 St Vincent Street	Mrs Solange Bleau			2,358	
Mirabel	Airport Building C	Matac Cargo Ltée			21,989	
Mirabel	Post Office	Mrs Lucille Casanbon			2,700	
Mirabel	Various Buildings	Service Général d'Entretien			33,764	
Mistassini	Post Office	Mrs Jacqueline Soucy			2,460	
Mont Joli	Government of Canada Bldg	Mrs. Germain Paris			12,300	
Montmagny	Government of Canada Bldg	Marius Dion Inc			12,490	
Montreal	740 Bélair	Holiday Building Maintenance Ltd	103,165	1976-77	51,582	83,074
Montreal	1179 Bleury	Allied Building Services Quebec Ltd (1-4-77 to 30-10-77)			6,250	
Montreal	685 Cathcart	New System Linen Services			41,740	
Montreal	800 Carré Victoria	Canadian Atlantic Building Services			2,052	
Montreal	1945 Centre	Allied Building Services Quebec Ltd			5,400	
Montreal	1625 Chabanel	Atlas Building Services Ltd			6,005	
Montreal	C N R Terminal	Windsor Maintenance Ltd (1-4-77 to 31-7-77)			2,467	
Montreal	C N R Terminal	Holiday Building Maintenance Ltd (1-4-77 to 31-6-77)			2,625	
Montreal	300 Crémazie	Service d'Entretien Châteauguay (1-4-77 to 31-10-77)			8,695	
Montreal	300 Crémazie	S K Services Reg'd (1-9-77 to 31-3-78)			6,770	
Montreal	Customs Bldg	Allied Building Services Quebec Ltd	235,254	1976-77	119,634	235,254(f)
Montreal	Customs Bldg	I N C A			2,400	
Montreal	4944 Décarie	Holiday Building Maintenance Ltd (1-4-77 to 31-1-77)			10,102	
Montreal	4944 Décarie	St Leonard Building Maintenance Ltd (1-2-77 to 31-3-78)			1,910	
Montreal	757 Des Seigneurs	Apollo Building Maintenance Ltd			6,500	
Montreal	305 Dorchester	Allied Building Services Quebec Ltd (1-4-77 to 31-11-77)	307,939	1975-76	150,814	307,939(f)
Montreal	305 Dorchester	I N C A (1-4-77 to 31-10-77)			4,800	
Montreal	535 Fleury	Parnis Maintenance Inc (1-4-77 to 31-7-77)			1,340	
Montreal	535 Fleury	J N M Maintenance (1-8-77 to 31-3-78)			2,333	
Montreal	2025 Fullum	Delco Maintenance Inc			11,012	
Montreal	3035 Hochelaga	Apollo Building Maintenance Ltd (1-4-77 to 31-9-77)			2,290	
Montreal	3035 Hochelaga	Holiday Building Maintenance Ltd (1-10-77 to 31-3-78)			2,519	
Montreal	I C A O Building	Allen's Maintenance Ltd			2,200	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Quebec—Continued</i>						
Montreal	5972 Monk Blvd	Apollo Building Maintenance Ltd.			6,996	
Montreal	10 Notre-Dame Street E	Apollo Building Maintenance Ltd.			13,395	
Montreal	4290 Ontario Street E	Apollo Building Maintenance Ltd.			6,495	
Montreal	11200 Pie IX Street	United Maintenance Services Reg'd			8,850	
Montreal	40 Pine Street	Holiday Building Maintenance Ltd			3,460	
Montreal	Place Bonaventure	Place Bonaventure Inc			2,885	
Montreal	Postal Terminal	Allen's Maintenance Ltd	1,188,792	1976-77	552,089	552,089
Montreal	Postal Terminal	New System Linen Service			17,446	
Montreal	550 Sherbrooke Street W	Allen's Maintenance Ltd			6,132	
Montreal	550 Sherbrooke Street W	United Maintenance Services Reg'd			1,555	
Montreal	6700 Sherbrooke E	Chambee Maintenance Ltd (1-4-77 to 31-3-78)			6,240	
Montreal	205 Ste-Catherine	Holiday Building Maintenance Ltd (1-10-76 to 31-3-78)			6,807	
Montreal	1420 Ste-Catherine	Holiday Building Maintenance Ltd (1-4-77 to 31-10-77)			6,860	
Montreal	1420 Ste-Catherine	Allied Building Maintenance Quebec Ltd (1-11-77 to 31-3-78)			4,388	
Montreal	155 St-Jacques W	M A Independant			12,833	
Montreal	4330 St-Jacques W	Otoni Brothers Landscaping & Maintenance (1-4-77 to 31-7-77)			2,800	
Montreal	7640 St-Michel	St Léonard Building Maintenance Ltd (1-4-77 to 31-7-77)			3,336	
Montreal	7640 St-Michel	United Maintenance Services Reg'd (1-8-77 to 31-3-78)			7,595	
Montreal	150 St-Paul	Entretien Chevalier Ltée (1-4-77 to 31-4-77)			445	
Montreal	150 St-Paul	Service d'Entretien Longueuil Enrg (1-5-77 to 31-3-78)			4,070	
Montreal	1441 St-Urbain	Allen's Maintenance Ltd (1-4-77 to 31-4-77)	219,600	1975-76	17,300	218,600
Montreal	1441 St-Urbain	Service Caterplan (1-4-77 to 31-1-78)			4,200	
Montreal	1441 St-Urbain	J N M Maintenance (1-8-77 to 31-3-78)			84,210	
Mont-Rolland	Post Office	M Maurice Gauvin			2,400	
Mont St-Grégoire	Post Office	Jean-Paul Larochelle Inc			2,475	
Mont-Tremblant	Post Office	Mme Micheline Richer			2,100	
Morin Heights	Post Office	M Marcel Belisle			2,052	
Mount Royal	1427 Graham	G K Maintenance			2,320	
Murdochville	Post Office	M Roland Synotte			3,660	
Napierville	Post Office	M Roger Desrosiers (1-8-77 to 31-3-78)			1,600	
Napierville	Post Office	M Romain Fortin (1-4-77 to 31-7-77)			983	
Neuveille	Post Office	M Alphonse Côté			2,160	
New-Carlisle	Government of Canada Bldg	M Hughie Renouf			3,180	
New Richmond	Post Office	M Roland D Leblanc			8,500	
Nominigüe	156 Notre-Dame Street	M Paul Delaney			2,250	
Normetal	Rue de l'Église	Mme Thérèse Morency			2,400	
Notre-Dame du Lac	Post Office	M Hermel Plourde			2,940	
Oka	113 Notre-Dame	Jean-Paul Larochelle Inc (1-4-77 to 30-10-77)			1,806	
Oka	113 Notre-Dame	Service d'Entretien Commercial Enrg (1-11-77 to 31-3-78)			1,510	
Ormstown	26 Lambton Street	M René Forget (1-12-77 to 31-3-78)			2,600	
Paspébiac	Post Office	M Patrice Alain			3,120	
Philipsburg	Customs Bldg	M Roger Desrosiers Enrg (1-11-77 to 31-3-78)			2,625	
Piedmont	Post Office	M Maurice Gauvin			2,350	
Plessisville	Post Office	M Jean-Paul Bellemarre (1-4-77 to 31-9-77)			5,805	
Plessisville	Post Office	Hébert & Lemay Inc (1-10-77 to 31-3-78)			5,475	
Pointe-aux-Trembles	1225 St Jean-Baptiste	Les Services d'Entretien A & G			7,500	
Pointe-Claire	15 Donegoni	Alexina Investments Ltd			5,584	
Pointe-du-Lac	Post Office	M Maurice Duval (1-9-77 to 28-2-78)			1,540	
Pont Rouge	Government of Canada Bldg	M André Dion			2,495	
Price	Post Office	M Roger Michaud			2,340	
Princeville	Post Office	M Hervé Bilodeau			2,400	
Quebec	3 rue Buade	Derko Limitée			27,963	
Quebec	101 Champlain	Chalifour and Langevin (1-5-77 to 30-6-77)			1,092	
Quebec	101 Champlain	M Jacques Desroches (23-5-77 to 31-3-78)			4,502	
Quebec	118 Dalhousie	M Jean-Charles Lemay			6,665	
Quebec	165 Dorchester	Maintenance Eureka Ltée (1-6-77 to 31-3-78)			33,395	
Quebec	165 Dorchester	Derko Limitée (1-4-77 to 31-5-77)			5,917	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Quebec—Continued</i>						
Quebec	155 Dorchester	Service M R Engrg			14,065	
Quebec	Gare Maritime Champlain	Institut National des Avenues			2,250	
Quebec	Gare Maritime Champlain	Société d'Entretien Impar (1-4-77 to 31-12-77)			49,643	
Quebec	Gare Maritime Champlain	Hébert et Lemay (1-1-78 to 31-3-78)			19,976	
Quebec	2 Place Québec	Société Ent Ompar Ltée (1-4-77 to 12-8-77)			2,309	
Quebec	2 Place Québec	Les Entreprises de Nettoyette Linet Ltée (13-8-77 to 31-3-78)			3,883	
Quebec	Post Office St Roch	Mme Jacqueline Fost Massé			4,569	
Quebec	Postal Terminal	Derko Limited	188,715	1976-77	105,400	188,715(f)
Quebec	2 St-André	Windsor Maintenance Ltd.			14,379	
Quebec	105 St Pierre	Astico Inc (1-4-77 to 31-8-77)			1,200	
Quebec	105 St Pierre	M Jacques Desroches (1-9-77 to 31-3-78)			1,750	
Quebec	St Sauveur Postal Station	M G T Massé			2,760	
Rawdon	Post Office	Service d'Entretien Commercial Engr (1-1-78 to 31-3-78)			919	
Rawdon	Post Office	Le Roi du Nettoyage Engr (1-4-77 to 31-12-77)			2,475	
Repentigny	Post Office	Service d'Entretien Commercial Engr			8,007	
Richmond	Post Office	M Gaetan Goyette			11,000	
Rigaud	Post Office	M Hubert Puccaco			3,200	
Rimouski	189 de la Cathédrale	M Roger Ross			4,041	
Rivière au Doré	Post Office	M Léo Gauthier (1-4-77 to 30-1-78)			1,800	
Rivière au Doré	Post Office	Mme Normand Dufour (1-2-78 to 31-3-78)			370	
Roberval	Government of Canada Bldg	M Adrien Lavoie			11,300	
Rock Forest	Main Street	M Armand Paquette			3,000	
Rock Island	Customs Bldg	M André Delorme (1-11-77 to 31-3-78)			2,400	
Rock Island	Customs Bldg	Service d'Entretien Commercial Engr (1-2-78 to 31-3-78)			1,538	
Rougemont	Post Office	Entretien Sanitaire Waterville Engr (1-2-78 to 31-3-78)			446	
Roxboro	400 Commercial	Union Maintenance			12,396	
St-Adolphe-d'Howard	Post Office	M J L Brisebois			2,000	
St-Amable	Post Office	Jean Paul Larochelle Inc (1-4-77 to 31-8-77)			897	
St-Amable	Post Office	Service d'Entretien Commercial Engr (1-9-77 to 31-3-78)			1,677	
St-Ambroise de Chicoutimi	Post Office	M Delphis Tremblay			2,076	
St-André Est	Post Office	M Pierre Paul Husereau			3,196	
St-Antoine sur Richelieu	Post Office	M Maurice Dansereau			2,375	
St-Antoine	Post Office	Mme Laurette Nadeau			2,100	
St-Augustin	Post Office	M Pierre Julien			2,220	
St-Barnabé-Nord	Post Office	M Rémi Gélinais			2,220	
St-Barthelemy	1981 Lamarche Street	M Alcide Cartier			2,400	
St-Basile	Post Office	M Gaston Hardy			2,460	
St-Bruno	Post Office	Mme Ghislaine Hudon			2,160	
St-Bruno de Montarville	Post Office	M André Girard (1-4-77 to 30-11-77)			4,444	
St-Bruno de Montarville	Post Office	Delco Maintenance Inc (1-12-77 to 31-3-78)			2,900	
St-Calixte de Kilkenny	Post Office	M Edouard Desormeaux			3,189	
St-Célestin	Post Office	Service de Lavage Drummond (1-1-78 to 31-3-78)			1,475	
St-Césaire	Post Office	Service d'Entretien Commercial Engr (1-1-78 to 31-3-78)			975	
St-Chrysostome	Post Office	Mme M Bouthillier			2,000	
St-Constant	146 Chemin St-Pierre	United Maintenance Services Reg'd			3,900	
St-Cyrille de Wendover	Post Office	Mme Thérèse Lemire			2,400	
St-Damase	Post Office	M Ferdinand Despots			2,680	
St-Damien	Post Office	M Alfred Labrie (1-4-77 to 30-11-77)			1,480	
St-Damien	Post Office	Mme Doris A Laflamme (1-12-77 to 31-3-78)			697	
St-Denis-sur-Richelieu	Post Office	M Henri Leblanc (1-1-78 to 31-3-78)			700	
St-Eulalie	Post Office	M Claude Desilet			2,400	
St-Eustache	Post Office	B B Maintenance Engr			13,860	
St-Fabien	Post Office	Mme Laurent Lainey			2,400	
St-Félicien	Post Office	M Gilles Gagnon			3,702	
St-François-du-Lac	Post Office	Mme J Taillon (1-2-78 to 31-3-78)			725	
St-Gabriel de Brandon	Post Office	Corporation Sanibec de Trois-Rivières (1-4-77 to 31-1-78)			4,360	
St-Gervais	Post Office	Mme Léandre Labrecque			2,448	
St-Grégoire de Nicolet	Post Office	M André Doucet (1-1-78 to 31-3-78)			662	
St-Guillaume d'Upton	Post Office	M Marcel Julien			2,100	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Quebec—Continued						
St-Henry de Lévis	Post Office	Mme Lucille Dumont			3,000	
St-Honoré de Beauce	Post Office	Mme Victor Mathieu			2,060	
St-Jacques de Montcalm	Post Office	Service d'Entretien Laurentien Enrg (1-4-77 to 30-4-77)				196
St-Jacques de Montcalm	Post Office	Corporation Sanibec de Trois-Rivières (1-5-77 to 31-3-78)			3,495	
St-Jean-Baptiste	Post Office	Mme Anita Fiset (1-1-78 to 31-3-78)			735	
St-Jean Chrysostome	Post Office	Entretien Dumont Enrg			2,240	
St-Jean d'Iberville	Customs Bldg	Roger Desrosiers Enrg (1-7-77 to 31-3-78) ..			3,675	
St-Jean de Matha	Post Office	Mme Germain Roy			3,112	
St-Jean-Port-Joli	Post Office	M Serge St-Pierre (1-9-77 to 31-3-78)			1,435	
St-Jean-Port-Joli	Post Office	M Alfred Gamache (1-4-77 to 31-8-77)			1,154	
St-Joseph de Beauce	Government of Canada Bldg	M Raymond Vachon			4,028	
St-Jovite	Post Office	Union Maintenance Services Reg'd (1-4-77 to 31-1-78)			3,050	
St-Lambert	Post Office	United Maintenance Services Reg'd (1-4-77 to 31-8-77)			3,250	
St-Lambert	Post Office	Favre et Frères Enrg (1-9-77 to 31-3-78) ..			5,848	
St-Laurent	1495 Church Street	Ottini Brothers Landscaping & Mainte- nance			9,600	
St-Laurent	3155 Côte de Liesse	Hygienic Coat & Towel			2,964	
St-Laurent	Isabey Street	Holiday Building Maintenance Ltd			3,646	
St-Laurent	645 Montée de Liesse	Médaille Maintenance Services Ltd (1-4-77 to 31-1-78)			12,925	
St-Laurent	645 Montée de Liesse	National Sanitation Ltd (1-2-78 to 31-3-78) ..			1,725	
St-Lazarre de Vaudeuil	Post Office	Mme Thérèse Boileau (1-6-77 to 31-3-78) ...			2,499	
St-Léonard	3730 Métropolitain	Windsor Maintenance Ltd			5,920	
St-Léonard	6245 Métropolitain	Allied Building Services Quebec Ltd	275,000	1976-77	137,500	206,249
St-Léonard	7500 Viau	Allied Building Services Quebec Ltd (1-4-77 to 31-10-77)			5,732	
St-Léonard	7500 Viau	St-Léonard Building Maintenance (1-11-77 to 31-3-78)			1,998	
St-Léonard d'Aston	449 Bellevue	M Léopold René			2,042	
St-Lin des Laurentides	Post Office	M Rolland Léveillé			2,775	
St-Luc	Post Office	Service d'Entretien Commercial Enrg (1-2-78 to 31-3-78)			454	
St-Mathias	Post Office	M Georges E Gauthier			2,275	
St-Michel des Saints	Post Office	M Henri Larue (1-4-77 to 31-12-77)			1,800	
St-Michel des Saints	Post Office	Service d'Entretien Commercial Enrg (1-1-78 to 31-3-78)			794	
St-Michel de Bellechasse	Post Office	M Lucien Gagnon			2,400	
St-Ours	Post Office	M Adrien Bonin			2,750	
St-Pamphile	Post Office	M Noël Leclerc			2,764	
St-Pascal de Kamouraska	Government of Canada Bldg	Mme Gaétane Pelletier			3,240	
St-Paulin	1660 Lottinville	M Bernard Diamond			2,100	
St-Philippe de Laprairie	Post Office	Jean Paul Laroche Inc (1-4-77 to 31-5- 77)			534	
St-Philippe de Laprairie	Post Office	M Vincent Jolivet (1-6-77 to 31-3-78)			2,427	
St-Pierre de Broughton	Post Office	Les Distributions de l'Est Inc			2,100	
St-Polycarpe	82 Élie-Auclair	M Romuald Poirier (1-4-77 to 31-10-77) ..			1,296	
St-Polycarpe	Post Office	Service d'Entretien Commercial Enrg (1-11-77 to 31-3-78)			1,240	
St-Raphael	Post Office	M Georges Henri Garant (1-4-77 to 31-8- 77)			750	
St-Raphael	Post Office	Mme Dolores Mercier (1-9-77 to 31-3-78) ..			1,274	
St-Raymond	Post Office	M Joseph Voyer			6,274	
St-Rémi de Napierville	129 Notre-Dame	Jean-Paul Laroche Inc			1,850	
St-Rémi de Napierville	Post Office	Service d'Entretien Commercial Enrg (1-10-77 to 31-3-78)			2,120	
St-Rock de l'Achigan	16 St Germain	M Léo Brais			2,367	
St-Sauveur des Monts	20 Filion	Service d'Entretien Laurentien Enrg			2,022	
St-Thimothée	Post Office	M Raymond Trottier			2,520	
St-Tite	Post Office	M Claude Carpentier			3,096	
St-Ubald	Post Office	M Léger Bélanger			2,160	
St-Zacharie	Post Office	M Henri Larivière			2,323	
Ste-Anne-de-Beaupré	Post Office	M Laurent Simard			2,280	
Ste-Anne-de-Bellevue	Post Office	M Hubert Pucacco (1-4-77 to 31-12-77)			4,078	
Ste-Anne-de-Bellevue	Post Office	National Sanitation Ltd (1-1-78 to 31-3-78) ..			6,729	
Ste-Anne-des-Monts	Government of Canada Bldg	Mme Lise Mimeault			9,600	
Ste-Anne de la Pérade	Post Office	M Paul E Leduc			2,400	
Ste-Émilie de l'Énergie	Post Office	Mme Jacqueline Bonnadère			2,257	
Ste-Foy	1141 de l'Église	M Jean-Charles Lemay			56,059	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Quebec—Concluded						
Ste-Hélène-de-Bagot	Post Office Trailer	Service d'Entretien Commercial Engr (15-7-77 to 31-3-78)			1,702	
Ste-Hélène de Kamouraska	Post Office	Mme Thérèse Alexandre			2,056	
Ste-Julie de Verchères	Post Office	M Paul St-Pierre (1-6-77 to 31-3-78)			2,487	
Ste-Justine de Newton	Post Office	Mme Y Lanthier			2,167	
Ste-Marguerite Station	Post Office	M Raymond Laramée (1-12-77 to 31-3-78)			680	
Ste-Rosalie	St Louis Street	Service d'Entretien Laurentien Engr (1-2-78 to 31-3-78)			2,161	
Ste-Véronique	245 Ste-Véronique	M André Riopel			2,430	
Sawyerville	1 Main Street	Corporation Sanibec			2,640	
Scotstown	Post Office	Corporation Sanibec (1-4-77 to 31-1-78)			2,015	
Scotstown	Post Office	Entretien Sanitaire Waterville Engr (1-2-78 to 31-3-78)			496	
Senneterre	612 10th Avenue W	Mme Régine Genest			4,320	
Sept-Iles	Post Office	Valcourt Maintenance Inc (1-7-77 to 31-3-78)			27,551	
Shawbridge	Post Office	M Maurice Gauvin			2,250	
Sherbrooke	50 Couture	Cherbourg Provincial Service (1-4-77 to 31-7-77)			1,280	
Sherbrooke	50 Couture	Tapis Net Engr			2,364	
Sherbrooke	2400 King Street	Entretien Sanitaire Waterville Engr			10,800	
Sherbrooke	299 Olivier	Tapis Net Engr			2,041	
Sillery	Post Office	M Jean-Charles Lemay (1-4-77 to 30-6-77)			1,028	
Sillery	Post Office	Nettoyage de tapis Janor Vapeur Engr (1-7-77 to 31-3-78)			2,962	
South Durham	Post Office	M J P Lefebvre			2,125	
Squatteck	Post Office	Mme Nicole Beaulieu			2,424	
Stanbridge	Post Office	M J L Dubois (1-2-78 to 31-3-78)			392	
Stanhope	Customs Building	Corporation Sanibec			2,613	
Sutton	Government of Canada Bldg	Jean-Paul Larochelle			4,875	
Tadoussac	Post Office	Mme Aline Caron			2,035	
Taschereau	Post Office	Mme Y B Caron			2,366	
Terrebonne	634 Des Seigneurs	Lachapelle & Locas			6,067	
Trois-Pistoles	Government of Canada Bldg	M Elie Jean (1-4-77 to 31-5-77)			661	
Trois-Pistoles	Government of Canada Bldg	M Ray Bucknell (1-6-77 to 31-3-78)			2,914	
Trois-Rivières	Government of Canada Bldg	Service d'Entretien Commercial Engr			2,241	
Trout River	Customs Building	M F T St-Onge			4,076	
Valcour	Post Office	Service Lavage général Granby			2,750	
Val Barrette	Post Office	Mme Janine Ouimet (1-11-77 to 31-3-78)			850	
Val David	Post Office	M Maurice Gauvin			2,400	
Val St-Michel	Government of Canada Bldg	Mrs Marguerite Simard			2,490	
Varennes	Post Office	M Roland Gagnon			5,000	
Venise-en-Québec	Post Office	M Gaston Poulin (1-8-77 to 31-3-78)			1,658	
Verdun	800 Golf Road	Allied Building Services Quebec Ltd (1-4-77 to 31-1-78)			9,583	
Verdun	800 Golf Road	Apollo Building Maintenance Ltd (1-2-78 to 31-3-78)			1,582	
Verdun	530 Church	Delco Maintenance Inc			8,280	
Verdun	1035 Galt Street	Parnis Maintenance Inc			17,000	
Ville Déguis	Government of Canada Bldg	Mme Marie Claire Valcourt (1-4-77 to 31-1-78)			2,750	
Waterville	Post Office	Mme André Delorme (1-4-77 to 31-7-77)			1,254	
Waterville	Post Office	Service d'Entretien Commercial Engr (1-8-77 to 31-3-78)			2,250	
Weedon	Post Office	Mme Rachel Bouchard (1-11-77 to 31-3-78)			1,000	
Weedon	Post Office	Corporation Sanibec (1-4-77 to 31-10-77)			1,421	
Westmount	4895 Sherbrooke W	St Leonard Building Maintenance Ltd (1-4-77 to 31-10-77)			2,905	
Westmount	4895 Sherbrooke W	S K Services Reg'd (1-11-77 to 31-3-78)			1,729	
Westmount	1500 Atwater	Allen's Maintenance Ltd			4,576	
Wickham	Post Office	Service d'Entretien Longueuil Engr (1-7-77 to 31-3-78)			2,060	
Windsor	Government of Canada Bldg	M André Delorme			5,427	
Yamachiche	Post Office	M Gilles Galarneau			2,880	
Quebec—Capital Region						
Bryson	Post Office	Annie Lepine			2,450	
Campbell's Bay	Post Office	Marguerite E Mousseau			2,040	
Ferme Neuve	Post Office	Gérald Deslauriers			2,376	
Gatineau	Post Office	Roland Brazeau (1-4-77 to 30-6-77)			2,580	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
Quebec—Capital Region—Concluded			\$		\$	\$
Gatineau	Post Office	Target Number One Service (1-7-77 to 31-3-77)			10,494	
Gracefield	Post Office	Adèle Larcher			2,400	
Hull	Animal Diseases Research Institute	Dustmoon Maintenance Ltd			2,186	
Hull	Animal Diseases Research Institute	Zenith Building Cleaners			14,880	
Hull	Asticou Centre Staff Development	Dustmoon Maintenance Ltd			9,167	
Hull	Asticou Centre Staff Development	M A Independent Building Services Ltd	183,259	1974-75	8,456	183,259(f)
Hull	Asticou Centre Staff Development	Sanibec Corporation	242,600	1977-78	119,568	119,568
Hull	Asticou Centre Staff Development	Universal Building Cleaners			15,400	
Hull	Canadian Bureau Government Printing	Dustmoon Maintenance Ltd			16,000	
Hull	Canadian Bureau Government Printing	Dustmoon Maintenance Ltd			495	
Hull	Connor	OK Parking Services			4,912	
Hull	Connor	Istanbul Cleaning Ltd			4,000	
Hull	Hull City Hall Underground Garage	Superior Building Cleaning			11,200	
Hull	Parking Garage	Canada's Capital Building Services Ltd			15,500	
Hull	Place Cartier Shopping Centre	Canada's Capital Building Services Ltd			24,500	
Hull	Place du Portage Commercial	Zenith Building Cleaning			9,142	
Hull	Place du Portage Commercial	Canada's Capital Building Services Ltd			37,949	
Hull	Place du Portage Parking Garage	Sanibec Corporation			3,400	
Hull	Place du Portage Tower I	OK Parking Services			29,759	
Hull	Place du Portage Tower I	Canada's Capital Building Services Ltd	304,500	1975-76	94,500	304,500(f)
Hull	Place du Portage Tower I	Canada's Capital Building Services Ltd			41,882	
Hull	Place du Portage Tower I	Jacques Galipeau			2,823	
Hull	Place du Portage Tower I	Sanibec Corporation	241,067	1975-76	86,400	241,067(f)
Hull	Place du Portage Tower I & II	Canada's Capital Building Services Ltd	354,348	1975-76	118,116	354,348(f)
Hull	Place du Portage Tower I & II	MacDonald Window Cleaning			5,946	
Hull	Place du Portage Tower II	Canada's Capital Building Services Ltd			18,000	
Hull	Place du Portage Tower III	Canada's Capital Building Services Ltd			6,800	
Hull	Place du Portage Tower III	Modern Building Cleaning Division	250,953	1977-78	250,953	250,953(f)
Hull	Place du Portage Tower III	Modern Building Cleaning Division			71,941	
Kazabazua	Post Office	May Wilson (1-4-77 to 31-5-77)			333	
Kazabazua	Post Office	May Wilson			2,250	
Notre-Dame-du-Laus	Post Office	Yoland D'Aoust			2,400	
Notre-Dame du Nord	Post Office	Isabelle Gagné			2,100	
Papineauville	Post Office	Daniel St-Denis			3,025	
Pointe-Gatineau	Post Office	Robel Maintenance and Carpet Cleaning			4,680	
Ripon	Post Office	Fleurette Séguin (1-10-76 to 31-7-77)			360	
St-André-Avellin	Post Office	Lionel Bédard			2,340	
Temiscaming	Post Office	Pauline Goulet			3,480	
Thurso	Post Office	George Labrosse			3,300	
Wakefield	Post Office	Edmund Brown			2,700	
Ontario—Capital Region						
Alexandria	Post Office	Mrs Aline Bédard			4,920	
Almonte	Post Office	D B Illingsworth			3,210	
Athens	Post Office	Mrs Florence McKinnon (1-4-77 to 31-6-77)			825	
Athens	Post Office	Proclean (1-7-77 to 31-3-78)			1,912	
Bourget	Post Office	Claudette M Robert			2,063	
Carlsbad Springs	Post Office	Ernest Grise (1-12-77 to 31-2-78)			600	
Casselman	Post Office	Yvon LaPlante			2,394	
Chesterville	Post Office	Gerald Faubert (1-4-77 to 31-11-77)			1,260	
Chesterville	Post Office	Robert Kuhn (1-11-77 to 31-3-78)			1,500	
Clarence Creek	Post Office	Lily Lalande			2,220	
Corbeil	Post Office	Edward Cuillerier			2,700	
Cumberland	Post Office	Borden C Scharf			3,138	
Deep River	Post Office	Irene Winch (1-2-78 to 31-3-78)			917	
Deep River	Post Office	Michael Fowler			3,725	
Finch	Post Office	Edson Montgomery			2,200	
Hawkesbury	Hawkesbury M and I	Robert Lacombe			2,970	
Hawkesbury	Post Office	Robert Lacombe			3,240	
Iroquois	Post Office	Art Sangers (1-4-77 to 30-9-77)			1,014	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Capital Region—Continued						
Kanata	Post Office	Edipsos Building Cleaning (1-2-78 to 31-3-78)			1,419	
Kanata	Post Office	Faros Interior Maintenance Ltd			11,625	
Kemptville	Post Office	Dominion Highrise (1-3-78 to 31-3-78)			355	
Kemptville	Post Office	Willis Arcand			4,767	
Lanark	Post Office	Lilias Sweeney			2,400	
Lansdowne	Post Office	Wayne Smith			3,000	
L'Original	Post Office	Wilfred Pageau			2,240	
Mallorytown	Post Office	James Tuck			3,300	
Manotick	Post Office	Proclean			2,272	
Manotick	Post Office	Janet Scharfe (1-4-77 to 31-7-77)			1,100	
Merrickville	Post Office	Fern Killingbeck			3,600	
Orleans	Post Office	Robel Maintenance and Carpet Cleaning (1-9-77 to 31-3-78)			1,900	
Osgoode	Post Office	Proclean			2,496	
Ottawa	"A" Building	Cedars Cleaning Service			79,885	
Ottawa	"A" Building	Olympic Building Services	157,624	1975-76	8,296	157,624(f)
Ottawa	Administration	Edipsos Cleaning Company			14,283	
Ottawa	Administration	El Greco Building Cleaning			13,698	
Ottawa	Allstate	Oscar's Building Service Co			3,360	
Ottawa	American Can Co	Dustmoon Maintenance			4,705	
Ottawa	Animal Breeding	Ability Janitorial Services			5,233	
Ottawa	Archival Records and Storage	Ability Janitorial Services			10,494	
Ottawa	Archival Records and Storage	Arcadian Building Cleaning Service			4,125	
Ottawa	Armo C C R S	General Service Maintenance			3,500	
Ottawa	Armo C C R S	Spotless Building Cleaning Services			8,100	
Ottawa	Ashton Press	Bonanza Building Cleaners			6,600	
Ottawa	Asselford Martin	Garth Asselford Ltd			2,730	
Ottawa	Bells Corners Complex	Spotless Building Cleaning Services			13,000	
Ottawa	Bells Corners Complex	United Building Cleaners			31,545	
Ottawa	Besserer	MJK Maintenance Ltd			35,391	
Ottawa	Besserer	Sanitex Sanitation			3,644	
Ottawa	Birks	Arizona Building Cleaners			5,755	
Ottawa	Birks	Westboro Building Services Ltd			10,931	
Ottawa	Blackburn	Faros Interior Maintenance Ltd			13,627	
Ottawa	Blackburn	M A Independent Building Services Ltd	147,405	1974-75	34,720	147,405(f)
Ottawa	Bogue	Express Building Cleaning			2,750	
Ottawa	Bogue	Istanbul Cleaning Ltd			34,995	
Ottawa	Booth	Ottawa Cleaners			16,659	
Ottawa	580 Booth Street	Knight Maintenance Ltd	220,375	1976-77	113,300	159,508
Ottawa	Brock	El Greco Building Cleaning			9,024	
Ottawa	Brooke Claxton	Canadian Linen Supply			3,333	
Ottawa	Brooke Claxton	Capital City Maintenance Ltd	156,160	1976-77	78,480	136,940
Ottawa	"C" Building	General Service Maintenance			2,500	
Ottawa	Cafeteria	Allen's Maintenance Ltd			13,500	
Ottawa	Campanile Complex	V S Services Ltd	608,460	1975-76	77,971	337,050
Ottawa	Canada Four Corners	Ottawa Cleaners			13,850	
Ottawa	Canada Permanent Trust	Faros Interior Maintenance Ltd			11,712	
Ottawa	C E F Various Building	N P Building Cleaning Co			15,998	
Ottawa	Century	Cyrand Investments Ltd			11,368	
Ottawa	Chemical & Radioactive Ores	Athens Building Cleaning Ltd			41,988	
Ottawa	City Centre Towers	Equity Management			7,980	
Ottawa	R H Coats	Knight Maintenance Ltd	341,827	1974-75	9,584	332,184(f)
Ottawa	R H Coats	Roma Building Cleaning Co	125,000	1977-78	125,000	125,000(f)
Ottawa	Colonel By Towers	Oscar's Building Service Co			5,961	
Ottawa	Connaught	J G Cleaning			52,320	
Ottawa	Crain	Atlas Building Cleaning Co (1-4-77 to 30-6-77)			873	
Ottawa	Cross Canada Flights	M A Independent Building Service Ltd			2,552	
Ottawa	Cross Canada Flights	Dustmoon Maintenance Ltd			14,500	
Ottawa	Daly Building & Annex	B C B Building Maintenance Ltd			6,000	
Ottawa	Daly Building and Annex	A V S Building Cleaning Ltd	129,379	1975-76	45,529	129,379(f)
Ottawa	DPW Test Labs	Finos Tex Interior			27,741	
Ottawa	DPW Storage	Dustmoon Maintenance Ltd			7,150	
Ottawa	DVA Records	Knight Maintenance Ltd			22,578	
Ottawa	DVA Records	New Hellas Building Cleaning (1-3-78 to 31-3-78)			1,283	
Ottawa	East Memorial	Clean-View Building Services	201,157	1976-77	105,661	201,157(f)
Ottawa	East Memorial	Labour Canada			2,124	
Ottawa	Environmental Centre	Crown Building Cleaning			22,146	
Ottawa	Exhibition Commission Office	Roma Building Cleaning Co			38,305	
Ottawa	Finance Building and Annex	Atlas Building Cleaning Co	127,100	1976-77	63,800	94,950

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Capital Region—Continued						
Ottawa	Florsheim	Faros Interior Maintenance			5,254	
Ottawa	Florsheim	Westboro Building Service Ltd			10,815	
Ottawa	Food and Drug	Sam's Building Cleaners	134,777	1974-75	40,799	134,777(f)
Ottawa	Forest Products Lab	B C B Building Maintenance			26,811	
Ottawa	Geological Surveys	Sanitor Ltd	144,312	1976-77	71,668	100,863
Ottawa	Geomagnetic Labs	El Greco Building Cleaning			7,476	
Ottawa	Government of Canada Conference Centre	Istanbul Cleaning Ltd			22,090	
Ottawa	Government of Canada Conference Centre	Labour Canada			2,332	
Ottawa	Government of Canada Conference Centre	Roma Building Cleaning Co	291,708	1975-76	70,087	291,200(f)
Ottawa	Government of Canada No 5	Cleanview Janitorial Service	300,000	1977-78	48,219	48,219
Ottawa	Government of Canada No 5	Modern Building Cleaning Division	150,835	1976-77	141,654	141,654(f)
Ottawa	Hangar 17 18 & Building 350	Athen's Building Cleaning Ltd			3,213	
Ottawa	Hangar 17 18 & Building 350	Service Master PBM Ottawa Ltd			2,250	
Ottawa	Hangar 66	B C B Building Maintenance			6,105	
Ottawa	Hangar 67 and 68	Canada's Capital Building Services Ltd			7,200	
Ottawa	Hope Chambers	Emmi Cleaners			9,870	
Ottawa	Hunter	M A Independent Building Services Ltd	183,954	1975-76	51,240	183,954(f)
Ottawa	Hunter	Siper Cleaning Ltd			7,500	
Ottawa	Jackson	Siper Cleaning Ltd	118,474	1976-77	59,770	114,071
Ottawa	Jeanne Mance	Capital City Maintenance	214,990	1976-77	104,545	139,450
Ottawa	Johannsen	El Greco Building Cleaning			7,165	
Ottawa	Justice	Ottawa Janitorial Service Ltd	207,060	1975-76	69,930	184,047
Ottawa	Justice Annex	Faros Interior Maintenance Ltd			7,819	
Ottawa	Kildare House	Zenith Building Cleaner			3,020	
Ottawa	Lab Communicable Diseases Centre	Ability Janitorial Service			9,546	
Ottawa	Lampman	J G Cleaning			13,724	
Ottawa	Language Centre Administration Pavilion A	Canada's Capital Building Services Ltd			19,750	
Ottawa	Language Centre Administration Pavilion A	Canada's Capital Building Services Ltd	275,327	1975-76	74,741	275,327(f)
Ottawa	La Promenade	B C B Building Maintenance			18,000	
Ottawa	La Promenade	Express Building Cleaning	186,804	1974-75	41,512	186,804(f)
Ottawa	La Promenade	Express Building Cleaning			6,926	
Ottawa	Academie de La Salle	M P Building Cleaning Service	163,989	1975-76	61,100	140,035
Ottawa	Academie de La Salle	Sanitek Sanitation			4,750	
Ottawa	L'Esplanade Laurier	Olympia and York			113,375	
Ottawa	Lester B Pearson	Jacques Galipeau			15,260	
Ottawa	Lorne	Allen's Maintenance Ltd			85,595	
Ottawa	Lorne	Robert Soulard Enterprises Ltd (1-4-77 to 30-6-77)			990	
Ottawa	Lorne	Sparta Building Maintenance Ltd	133,000	1976-77	55,733	55,733
Ottawa	G K Marshall	Capital City Maintenance Ltd			3,995	
Ottawa	Meriline Court	Meriline Court			6,660	
Ottawa	Metro Centre Block C	General Service Maintenance			35,234	
Ottawa	Mines and Fuels Complex	Imperial Building Maintenance Ltd	117,710	1976-77	59,790	117,710(f)
Ottawa	Mortimer	Efes Cleaning Ltd			15,750	
Ottawa	National Museum of Science and Technology	Imperial Building Maintenance Ltd			38,400	
Ottawa	National Capital Commission	Athens Building Cleaning			13,386	
Ottawa	National Defence Headquarters	Expert Window Cleaning			11,100	
Ottawa	National Library and Archives	Sparta Building Maintenance Ltd	548,100	1976-77	183,900	363,300
Ottawa	National Police Services	MacDonald Cartier Window Cleaning			2,500	
Ottawa	National Press	Ottawa Cleaners			21,713	
Ottawa	National Research Council	Arcadian Building Cleaning Services	139,000	1976-77	67,623	96,581
Ottawa	National Revenue Taxation	Canada's Capital Building Services Ltd	332,000	1977-78	221,334	166,000
Ottawa	National Revenue Taxation	Canada's Capital Building Services Ltd			2,287	
Ottawa	National Revenue Taxation	Canada's Capital Building Services Ltd	967,366	1973-74	86,966	967,366(f)
Ottawa	K W Neatby	Ottawa Janitorial Service	172,450	1975-76	82,460	172,450(f)
Ottawa	G Nelms	Ottawa Cleaner			2,050	
Ottawa	No 1 Supply Centre Admin	Finos Tex Interior Cleaning			21,650	
Ottawa	Old Met Life Building	Ability Janitorial Services			24,884	
Ottawa	Ottawa Postal Terminal	Canada's Capital Building Services Ltd	1,764,000	1975-76	588,000	1,519,000
Ottawa	Place de Ville Tower A	Campeau Corporation			14,295	
Ottawa	Place de Ville Tower C	Campeau Corporation			2,243	
Ottawa	Plant Products	Imperial Buildings Maintenance Ltd			12,349	
Ottawa	Postal Station B	Efes Cleaning Ltd			7,856	
Ottawa	Postal Station C	Three Star Building Cleaning			9,925	
Ottawa	Postal Station E	Efes Cleaning Ltd			10,210	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Ontario—Capital Region—Concluded</i>						
Ottawa	Postal Station F	Ottawa Montreal Enterprises			3,000	
Ottawa	Postal Station H	Bonanza Building Cleaners			7,800	
Ottawa	Postal Station J	Oscar's Building Service Co			8,100	
Ottawa	Postal Station J	Efes Cleaning Ltd			3,728	
Ottawa	Post Office Trailer	Paragon Building Cleaning (1-4-77 to 15-12-77)			1,668	
Ottawa	Radiation Protection Bureau	Spotless Building Cleaning Service			2,975	
Ottawa	Radiation Protection Bureau	Universal Building Cleaners			14,250	
Ottawa	R C M P Headquarters	A B C Rug and Furniture			3,300	
Ottawa	R C M P Headquarters	Macdonald Cartier Window Cleaning			8,800	
Ottawa	R C M P Complex Grounds Generally	M P Building Cleaning Services			19,579	
Ottawa	Rideau Hall Government House	Robert Soulard Enterprise Ltd			2,375	
Ottawa	Royal Canadian Mint	Macdonald Cartier Window Cleaning			3,700	
Ottawa	St Luke's School	A A Building Cleaning Service			3,658	
Ottawa	Saxe	New Hellas Building Cleaning			13,935	
Ottawa	Sir Alexander Campbell	M J K Maintenance Ltd	119,652	1977-78	79,985	79,985
Ottawa	Sir Alexander Campbell	M J K Maintenance Ltd			7,933	
Ottawa	Sir Alexander Campbell	Universal Building Cleaning	224,800	1975-76	28,300	224,800(f)
Ottawa	Sir Charles Tupper	Canadian Linen Supply			4,132	
Ottawa	Sir Charles Tupper	J and E Hall Ltd			3,200	
Ottawa	Sir Charles Tupper	Jean-Paul Galipeau			5,885	
Ottawa	Sir John Carling	Metro Building Cleaning	273,360	1976-77	127,329	261,536
Ottawa	Sir Leonard Tilley	Capital City Maintenance	282,932	1976-77	138,598	282,932(f)
Ottawa	Standards Lab	Expert Window Cleaning			2,850	
Ottawa	Statistics Canada DBS	Olympic Building Services Ltd			14,820	
Ottawa	Statistics Canada DBS	Alpha Veeta Cleaning Service	269,000	1976-77	134,500	156,917
Ottawa	Supreme Court	Canadian Linen Supply			5,246	
Ottawa	Surveys and Mapping	Émile Lavertue			17,800	
Ottawa	Surveys and Mapping	Independent Linen Service			4,005	
Ottawa	Surveys and Mapping	Knight Maintenance Ltd	304,088	1975-76	55,169	304,088(f)
Ottawa	Temporary No 2	Sanitor Ltd	171,555	1977-78	117,134	117,134
Ottawa	Temporary No 4	Imperial Building Maintenance	128,812	1975-76	29,896	120,208(f)
Ottawa	Temporary No 5	Olympic Building Services			17,000	
Ottawa	Temporary No 6	Surfchem Chemicals Ltd	102,574	1976-77	52,761	92,461
Ottawa	Temporary No 8	J G Cleaning Ltd			43,660	
Ottawa	Temporary No 9	Alpha Veeta Cleaning Service	300,370	1976-77	150,825	285,950
Ottawa	Tippet Richardson Warehouse	J G Cleaning Ltd	218,490	1974-75	25,677	218,490(f)
Ottawa	Tunney's Pasture Grounds Generally	B C B Building Maintenance Ltd			9,167	
Ottawa	Tunney's Pasture Grounds Generally	Ability Janitorial Services			9,328	
Ottawa	Victoria	Ability Janitorial Services			4,350	
Ottawa	Victoria Museum	Faros Interior Maintenance			31,314	
Ottawa	War Museum	Allen's Maintenance Ltd			123,564	
Ottawa	Warner	M P Building Cleaning Service			27,550	
Ottawa	West Memorial	Royal Building Cleaning			19,993	
Ottawa	West Memorial	Imperial Building Maintenance	176,728	1976-77	89,083	176,728(f)
Ottawa	West Memorial	Imperial Building Cleaning			5,922	
Ottawa	Wm Saunders	Capital City Maintenance			7,200	
Pakenham	Post Office	Elizabeth Herrick			2,060	
Richmond	Post Office	Linda Hall			3,120	
Russell	Post Office	L G Honey			2,340	
St Isidore de Prescott	Post Office	Lionel Laframboise			2,100	
Stittsville	Post Office	Proclean			2,768	
Vanier	Postal Station	A B C Building Cleaning			4,725	
Vanier	Postal Station	Efes Cleaning Ltd			3,529	
Vanier	Vanier	Bona Building and Management			5,282	
Westport	Post Office	Francis Ryan			2,100	
Whitney	Post Office	Rose States			2,253	
General	Various Buildings	Ability Janitorial Services			18,300	
	Zone Facilities and Maintenance 9-1	Ability Janitorial Services			17,800	
	Zone Facilities and Maintenance 9-1	Riteway Window Cleaners			7,665	
	Various Buildings	A S Building Cleaning			18,500	
	Various Buildings	Faros Interior Maintenance			27,000	
	Various Buildings	Jacques Galipeau			13,800	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario						
Acton	45 Bower Street	Hugh's Maintenance			5,038	
Agincourt	2918 Sheppard Avenue East	Horizon Bldg Maintenance			2,106	
Agincourt	4245 Sheppard Avenue	Masson Office Cleaners (1-4-77 to 31-5-77)			1,375	
Agincourt	4245 Sheppard Avenue	Rajo Janitorial (1-6-77 to 31-3-78)			4,112	
Ajax	30 Kings Crescent	Ajax Floor & Rug			9,000	
Alliston	10 Victoria Street	Mrs M Forbes			3,656	
Ancaster	Post Office	Mohawk Cleaning Service			4,200	
Angus	Government of Canada Bldg	William Dwyer			4,800	
Apsley	Burleigh Street	Mrs D Whitmore			2,940	
Aurora	Wellington Street	North York Maintenance (1-4-77 to 31-7-77)			4,722	
Aurora	Wellington Street	Auro Building Maintenance (1-8-77 to 31-3-77)			6,070	
Ayr	Post Office	Joe Murphy			4,260	
Barrie	48 Owen Street	Master Hand Janitorial			25,139	
Batchawana Bay	Post Office	Gail O'Donnell			2,749	
Bath	Post Office	Cross Town Cleaners			2,763	
Beaverton	Simcoe Street	James McDougal (1-4-77 to 31-10-77)			1,225	
Beaverton	Simcoe Street	Beaverton Cleaning (1-11-77 to 31-3-78)			1,041	
Belle River	Post Office	Louis Janitorial Service			3,540	
Belleville	220 Adam Street	A & C Custodial			2,760	
Belleville	228 Dundas Street East	Lyle LaBrash & Son (1-4-77 to 31-8-77)			10,395	
Belleville	228 Dundas Street East	The Hunt Brothers (1-9-77 to 31-3-78)			17,669	
Belmont	Post Office	Ken Smith			2,000	
Binbrook	Post Office	Royal Maintenance Company (1-12-76 to 30-11-77)			1,600	
Binbrook	Post Office	John's Janitor Service (1-12-77 to 31-3-78)			1,350	
Blind River	Government of Canada Bldg	William Kerr Taylor			5,100	
Bolton	King Street	Bolton Maintenance			4,650	
Brampton	158 Kennedy Road	Malton Maintenance			3,575	
Brampton	56 Queen Street	Jaymar Building Services			17,253	
Brantford	L C D No 1	International Systems (1-12-76 to 30-11-77)			2,333	
Brantford	L C D No 1	Brant Janitorial Service (1-12-77 to 30-11-78)			870	
Brechin	King Street	D & E McNabb			2,225	
Bridgen	Post Office	Mrs Gertrude Carter (1-6-76 to 31-5-78)			1,666	
Brighton	Main Street	M A Byers (1-4-77 to 31-7-77)			1,833	
Brighton	Main Street	John Lawson Reid (1-8-77 to 31-3-78)			4,000	
Britt	Post Office	Alfred Ambeau			3,140	
Brooklin	Vipon & Price	Highgloss Building Maintenance			2,900	
Bruce Mines	Post Office	Gail E Barber			3,073	
Brussels	Post Office	Mr John Pennington			1,980	
Burks Falls	Ontario Street & Hwy 1	James E Parry (1-6-77 to 31-3-78)			4,000	
Burks Falls	Ontario Street & Hwy 1	Martha Shaw (1-4-77 to 31-5-77)			820	
Burks Falls	Ontario Street & Hwy 1	James Parry (1-6-77 to 31-3-78)			4,000	
Burlington	688 Brant Street	White Star Cleaning			23,400	
Burlington	New Street	White Star Cleaning			4,077	
Burlington	Guelph Line	Sunshine Window			2,292	
Burlington	15 Plains Road West	Sunshine Window			2,101	
Caledon	Hunrortario Street	Margaret Emery			2,400	
Caledon East	Main Street	Carole D Jenny (1-4-77 to 30-6-77)			825	
Caledon East	Main Street	Mrs Heatherington (1-7-77 to 31-3-78)			2,025	
Caledonia	Post Office	Irene Young (1-11-75 to 30-10-77)			1,400	
Caledonia	Post Office	Draper's Cleaning Service (1-11-77 to 30-10-78)			1,000	
Callander	Post Office	Marguerite Campbell			3,000	
Campbellford	Bridge & Dixie	Ted's Cleaning Service			9,130	
Campbellville	Campbellville Road	Pioneer Maintenance			3,300	
Cannington	Cameron Street	Mrs Kothabuer			3,000	
Capreol	Post Office	Reliable Window Cleaners (1-4-77 to 31-5-77)			2,600	
Capreol	Post Office	T Vailacourt (1-6-77 to 31-3-78)			600	
Carrying Place	Highway 33	Mrs M Hillier			2,610	
Cayuga	Post Office	Mr T Draper			2,400	
Chelmsford	Post Office	Earl Racette (1-4-77 to 31-12-77)			3,060	
Chelmsford	Post Office	Mrs N J Racette (1-1-78 to 31-3-78)			1,050	
Claremont	Albert Street	Mrs Sandra Redshaw (1-4-77 to 31-7-77)			1,000	
Claremont	Albert Street	Highgloss Building Maintenance (1-8-77 to 31-3-78)			1,400	
Clinton	Post Office	Mr R L Cudmore			4,033	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Continued						
Cobalt	Government of Canada Bldg	Verut Commercial Cleaning			8,053	
Cobocook	Albert Street	Mrs G McGinnis			2,600	
Cochrane	Government of Canada Bldg	Rowley's Janitorial Services			11,500	
Colborne	King Street	Mrs R Muller			4,425	
Coldwater	Main Street	Mrs I Schaller			3,000	
Collingwood	Huronario Street	Bob's Janitorial Service (1-4-77 to 30-4-77)			425	
Collingwood	Huronario Street	A & M Janitorial (1-5-77 to 31-3-78)			4,125	
Collins Bay	1261 Glenmore Avenue	Bud's Unique Cleaning			4,160	
Concord	220 Highway No 7	Marshall Maintenance (1-4-77 to 30-4-77)			310	
Concord	220 Highway No 7	Kotsifas Floor Cleaner (1-5-77 to 31-3-78)			2,630	
Cookstown	Queen Street	Barmic Janitorial			2,700	
Corunna	Post Office	Pam Janitorial Service (6-11-76 to 5-11-77)			2,300	
Corunna	Post Office	M G Cleaning Service (6-11-77 to 3-11-78)			1,425	
Courtland	Post Office	Irene Knautz			2,220	
Creemore	Mill Street	Mrs E Beattie			3,160	
Desbarats	Post Office	Jean E Ward			2,725	
Deseronto	Main & Centre	Malcolm's Janitorial			3,625	
Devlin	Post Office	Marlene M Swire			2,400	
Don Mills	169 Donway	North York Maintenance (1-4-77 to 31-10-77)			31,315	
Don Mills	169 Donway	Master Nick Building (1-11-77 to 31-3-78)			21,083	
Don Mills	1859 Leslie	Masson Office Cleaners			14,670	
Don Mills	236 Lesmill Road	North York Maintenance			2,520	
Dorchester	Post Office	Gerka Maintenance (11-4-77 to 31-1-78)			1,980	
Dorchester	Post Office	Pappi's Enterprises (1-3-78 to 31-3-78)			175	
Dorset	Post Office	Chester H Koch			2,450	
Downsview	4905 Dufferin Street	North York Maintenance	170,147	1977-78	170,147	170,147(f)
Downsview	4905 Dufferin Street	Uptown Window Cleaning			3,400	
Downsview	Jane & Firgrove	Thurs Holdings Corp			3,626	
Downsview	155 Martin Ross	Univers Building Maintenance (1-4-77 to 30-10-77)			2,110	
Downsview	155 Martin Ross	North York Maintenance (1-11-77 to 30-11-77)			660	
Downsview	155 Martin Ross	Urban Janitorial (1-12-77 to 31-3-78)			1,200	
Downsview	2800 Keele Street	K N T Janitorial			19,259	
Downsview	1101 Sheppard West	Capital Building Cleaning (1-4-77 to 30-11-77)			6,178	
Downsview	1101 Sheppard West	North York Maintenance (1-12-77 to 31-3-78)			2,706	
Dresden	Post Office	Mr Murray Armstrong			3,499	
Dublin	Post Office	Mrs Helen Feeney			2,182	
Dundalk	Post Office	Joseph Schermaul (1-7-76 to 30-6-77)			825	
Dundalk	Post Office	Muriel Allen (1-7-77 to 30-6-78)			2,925	
Dutton	Post Office	Mrs Bonnie Lundy			2,460	
Dwight	Post Office	Maxine Reid (1-4-77 to 30-6-77)			540	
Dwight	Post Office	Pioneer Maintenance (1-7-77 to 31-3-78)			1,798	
Earlton	Post Office	Louise Dupuis			2,700	
Eganville	John Street	W Kuno			3,000	
Elmvale	Stone Street	Mrs S Sibbald			2,750	
Erin	Main Street	Mrs B Moodie			2,988	
Espanola	Post Office	Mrs Anna Bressan			4,890	
Etobicoke	577 Burnhamthorpe	European Janitorial			7,742	
Fenelon Falls	Market Street	Mrs A Pipe			2,700	
Field	Post Office	Paul A Menard			2,040	
Foleyet	Post Office	Marcel Gilbert			2,585	
Fonthill	Post Office	Wendy Arbour (1-12-76 to 30-11-77)			1,600	
Fonthill	Post Office	Timothy Arbour (1-12-77 to 30-11-78)			840	
Forest	Post Office	Mr Gary Coulbeck			3,180	
Frankford	Trent Street	Mrs M Wall			4,100	
Garson	Post Office	Reliable Window Cleaners			3,345	
Geraldton	Government of Canada Bldg	Mr & Mrs A Porcellana			9,202	
Glencoe	Post Office	Evelyn McCracken			3,549	
Gore Bay	Government of Canada Bldg	Lorne H McQuarrie			3,540	
Grand Bend	Post Office	Anne Marie Wilson			2,100	
Gravenhurst	Government of Canada Bldg	David Gould Cleaning			8,500	
Grimsby	Post Office	June C Shaw			7,500	
Guelph	L C D No 2	Sanitary Janitorial Service			3,450	
Guelph	121 Quebec Street	B & B Maintenance			4,785	
Guelph	Ignatius College	Dencare Building Cleaning			3,643	
Guelph	385 Woolwich Street	Modern Building Maintenance			14,796	
Hagersville	Post Office	Mrs Donna Armstrong			2,500	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Continued						
Haileybury	Post Office	Thomas Logan (1-4-77 to 15-12-77)			2,930	
Haileybury	Post Office	Verut Commercial Cleaning (1-2-78 to 31-3-78)			790	
Hamilton	10 John Street	White Star Janitorial			2,466	
Hamilton	10 John Street	Skylight Window Cleaning			3,960	
Hamilton	60 Kenilworth	White Star Janitorial			9,090	
Hamilton	150 Main Street	White Star Cleaning (1-4-77 to 31-12-77)	104,249	1977-78	82,764	104,249(f)
Hamilton	150 Main Street	Mraz Investments (1-1-78 to 31-3-78)			22,048	
Hamilton	1140 Main Street	International System			2,188	
Hamilton	118 Market Street	White Star Janitorial			21,539	
Hamilton	199 Parkdale	Maintenance Service			3,600	
Hamilton	845 Upper James	White Star Janitorial			6,000	
Hamilton	Upper Gage & 7th	White Star Janitorial			9,108	
Hamilton	585 Wentworth	White Star Janitorial			3,348	
Hampton	Temperance Street	Mrs H A Barron			2,100	
Hanmer	Post Office	Dependable Janitor Service (1-4-77 to 31-7-77)			1,370	
Hanmer	Post Office	Gray's Janitorial (1-8-77 to 31-7-78)			2,376	
Harriston	Post Office	Thomas Lloyd (1-8-77 to 28-2-78)			1,374	
Harriston	Post Office	Isabel Newman (1-3-78 to 28-2-79)			260	
Harrowsmith	Post Office	Bud's Unique Cleaning			2,100	
Hastings	Front Street	Mr & Mrs A Switzer			2,100	
Havelock	Main Street	Mrs R Newton (1-4-77 to 30-7-77)			645	
Havelock	Main Street	Manuel Lowe (1-8-77 to 31-3-78)			1,683	
Hillsburgh	Main Street	Mrs D Patterson			2,100	
Holland Landing	Dalhousie	C J Winters			2,880	
Hornepayne	Post Office	Berverley Krystia			2,800	
Huron Park	Post Office	Mrs Ann Keller			2,000	
Ignace	Post Office	Judy Franck (1-4-77 to 30-9-77)			3,240	
Ignace	Post Office	C J Enterprises (1-10-77 to 31-3-78)			4,260	
Ilderton	Post Office	Gerka Maintenance Company Limited (1-1-77 to 31-12-77)			1,620	
Ilderton	Post Office	Orval Rinn (1-1-78 to 31-12-78)			570	
Inglewood	Dufferin Street	Mrs J Zettle			2,260	
Iron Bridge	Post Office	Doris Degagne			3,167	
Iroquois Falls	Government of Canada Bldg	Madeline McLean (15-4-77 to 31-3-78)			4,600	
Iroquois Falls	Post Office	Madeline McLean			3,000	
Islington	Sherway Gardens	Mars Janitorial			4,500	
Jordan Station	Post Office	Cam's General Maintenance (1-12-77 to 31-3-78)			940	
Kakabeka Falls	Post Office	Annie Weller			2,650	
Kearney	Post Office	David Gould (1-4-77 to 30-9-77)			1,500	
Kearney	Post Office	Mrs W White (1-10-77 to 31-3-78)			1,200	
Keene	Third Street	Mrs G Nelson			3,375	
Keswick	Church Street	Keswick Janitorial			3,720	
Killaloe	Queen Street	Mrs S Mask			3,910	
King City	Park Street	Marshall Maintenance			4,140	
Kingston	336 Alfred Street	Acme Window Cleaners (1-4-77 to 28-2-78)			5,050	
Kingston	336 Alfred Street	Bud's Unique Cleaners (1-3-78 to 31-3-78)			320	
Kingston	382 King Street East	Crosstown Cleaners			4,431	
Kingston	797 Princess Street	Crosstown Cleaners			2,746	
Kinmount	283 King Street East	Mr K Stata			2,670	
Kirkland Lake	New Government of Canada Building	Roger Gaudette			24,840	
Kitchener	L C D No 11	Mrs Madaline Cooper			5,800	
Kitchener	L C D No 33	Mrs Madaline Cooper			7,500	
Kitchener	139 Ardelt Street	Hughes Floor Maintenance			23,965	
Kleinburg	Islington Avenue	Marshall Maintenance (1-4-77 to 15-5-77)			293	
Kleinburg	Islington Avenue	K Hamilton Janitorial (16-5-77 to 31-3-78)			1,350	
Komoka	Post Office	Joyce Van Hoorn (1-2-78 to 31-3-78)			550	
Lakefield	Post Office	Larry Hunt (25-4-78 to 31-5-77)			292	
Lakefield	Post Office	B J Halverson (1-6-77 to 31-3-78)			3,600	
Langton	Post Office	Mrs Evelyn Carroll			2,140	
Lavigne	Post Office	Bernadette Piette			2,338	
Little Britain	King Street	Mariposa Cleaning			2,250	
Lively	Post Office	R M Sharpe (1-4-77 to 28-2-78)			3,031	
Lively	Post Office	Mr L Larivière (1-3-78 to 31-3-78)			400	
London	L C D No 1	London Floor Service (1-12-76 to 30-11-77)			4,320	
London	L C D No 1	Monojan Building Services Ltd (1-12-77 to 30-11-78)			2,000	
London	L C D No 2	Mackenzie's Janitorial Service			3,237	
London	120 Queens	Mackenzie's Janitorial Service			21,199	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Continued						
London	539 Richmond	Gerka Maintenance			17,385	
London	781 Richmond	Mackenzie's Janitorial Service			6,489	
London	Postal Station "C"	Gerka Maintenance Co (1-7-76 to 30-6-77)			525	
London	Postal Station "C"	Modern Building Cleaning (1-7-77 to 30-6-78)			2,232	
London	Terminal "A"	Ambassador Building Service (8-10-76 to 7-10-77)			28,034	
London	Terminal "A"	Peterman Building Maintenance (8-10-77 to 31-3-78)			23,450	
London	451 Talbot	Nationwide Building Service	270,000	1976-78	135,750	270,000(f)
Lucan	Post Office	John P Quinn			2,700	
Lucknow	Post Office	Carrie Milne (1-12-76 to 30-11-77)			1,833	
Lucknow	Post Office	Gordon Johnston (1-2-78 to 31-1-79)			666	
Lynden	Post Office	Mr Gordon Wilson			2,800	
Mactier	Post Office	Donald McMenemy (1-4-77 to 30-11-78)			1,360	
Mactier	Post Office	Peter Lusk (1-12-77 to 31-3-78)			1,125	
Malton	6465 Airport Road	I T T Building Services (1-4-77 to 30-10-77)			3,986	
Malton	6465 Airport Road	European Janitorial (1-11-77 to 31-3-78)			3,229	
M & Lton	Airport Building T72	Master Mick (1-4-77 to 30-9-77)			11,745	
Malton	Airport Building T72	Faros Floor Cleaners (1-10-77 to 31-12-77)			2,734	
Malton	Airport Building T72	K N T Janitorial (1-1-78 to 28-2-78)			3,398	
Malton	Airport Building T72	E & M Janitorial (1-3-78 to 31-3-78)			1,406	
Malton	2855 Derry Road	Jay Mar Janitorial (1-4-77 to 31-5-77)			1,401	
Malton	2855 Derry Road	Denn-Lee Building Service (1-6-77 to 31-3-78)			5,019	
Manitouwadge	Post Office	Thomas D Dussome			3,600	
Maple	Keele Street	Marshall Maintenance (1-4-77 to 30-4-77)			340	
Maple	Keele Street	Kotsifas Floor Cleaning (1-5-77 to 31-3-78)			3,373	
Marathon	Post Office	Mrs A Kerr-Taylor			5,167	
Markham	21 Main Street	Underwood Building Maintenance			9,347	
Marmora	Forsyth Street	Mrs R Moore			2,500	
Massey Grove	Post Office	Etheleen Grosse			2,820	
McGregor	Post Office	Denis Cecile			2,475	
Millbrook	King & Union	Mr E Patton			2,933	
Milton	243 Main Street	Pioneer Maintenance			7,277	
Milton	315 Steeles Avenue	Ashley Janitorial			3,495	
Minden	Prince & Water	A S Brubacher			3,560	
Mississauga	1191 Cawthra Road	Northmount Maintenance (1-4-77 to 28-2-78)			69,476	
Mississauga	1191 Cawthra Road	Sigma Maintenance (1-3-78 to 31-3-78)			6,030	
Mississauga	Clarkson & Balsam	Jay Mar Janitorial (1-4-77 to 31-7-77)			2,366	
Mississauga	Clarkson & Balsam	Kotsifas Floor Cleaning (1-8-77 to 31-3-78)			5,900	
Mississauga	1256 Crest Lawn	North Mount Maintenance			6,723	
Mississauga	Dixie & Hwy 5	Peter's Janitorial (1-4-77 to 31-10-77)			1,830	
Mississauga	Dixie & Hwy 5	Arkadia Janitorial (1-11-77 to 31-3-78)			793	
Mississauga	1310 Dundas	Jay Mar Janitorial (1-4-77 to 30-4-77)			663	
Mississauga	1310 Dundas	K N T Janitorial (1-5-77 to 31-3-78)			7,510	
Mississauga	2525 Dunwin Drive	Ross Building Maintenance (1-4-77 to 30-9-77)			1,849	
Mississauga	2525 Dunwin Drive	Kotsifas Floor Maintenance (1-10-77 to 31-3-78)			1,777	
Moonbeam	Post Office	Marguerite Lauzon			2,858	
Moosonee	Government of Canada Bldg	Jean-Louis Girard			3,355	
Moose Factory	Post Office Building	Mrs M Davey			2,700	
Mount Brydges	Post Office	Anita Keats			2,400	
Naughton	Post Office	Vern Zeitz (1-4-77 to 31-12-77)			1,755	
Naughton	Post Office Building	Rudy's Janitorial Service (1-1-78 to 31-3-78)			525	
New Hamburg	Post Office	Wm Zigler			3,270	
New Liskeard	Government of Canada Bldg	Tri-Town Cleaning Service			12,000	
Newmarket	Park & Main	North York Maintenance			23,400	
Newmarket	185 Main Street	North York Maintenance			9,976	
Niagara Falls	Agriculture	Andy's Cleaning Service			2,400	
Niagara Falls	4865 Victoria Street	Snow White Cleaning Service			2,137	
Niagara-on-the-Lake	Post Office	Ruth K Reid			4,500	
Noelville	Post Office	Pauline Demers (1-4-77 to 31-5-77)			550	
Noelville	Post Office	Jeanette Chartrand (1-6-77 to 31-3-78)			2,750	
Norwich	Post Office	Harold Nethercott			4,208	
Norwood	Peterborough Road	Robert McWhinnie			3,000	
Oakville	197 Church Street	White Star Janitorial			43,635	
Oakwood	Eldon Street	Floorman Calling			2,700	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		Expenditures to date
			Amount	Year of contract	
			\$		\$
Ontario—Continued					
Omemee	King Street	Mrs E Fisher			2,400
Orangeville	25 Centennial Road	Supervisor Maintenance			4,380
Orillia	26 Colborne Street	Barmic Janitorial (1-4-77 to 31-12-77)			3,959
Orillia	26 Colborne Street	Frank Strong (1-1-78 to 31-3-78)			828
Orillia	26 Colborne Street	Sherwood Janitorial (work done in 1976-77)			1,200
Orono	Main Street	A Burkey			2,700
Oshawa	310 Simcoe	B W Pritchard			11,043
Oshawa	110 Stevenson Road	Hunt Brothers			8,339
Parkhill	Post Office	Maria Michelsen			3,060
Penetanguishene	36 Main Street	John Beardsall (1-4-77 to 31-8-77)			2,050
Penetanguishene	36 Main Street	Midland Janitor Service (1-9-77 to 31-3-78)			2,450
Petrolia	Post Office	C Dewco Janitorial Services			4,296
Pickering	1740 Kingston Road	Ajax Floor			8,400
Pictou	205 Main Street	Robert W Smith (1-11-77 to 30-11-77)			913
Pictou	205 Main Street	A & C Custodial (1-12-77 to 31-3-78)			5,223
Pontypool	John Street	U Challice			2,400
Port Carling	Post Office	Audrey V Wray			2,400
Port Credit	31 Lakeshore Road	Univiers Building Maintenance			13,701
Port Dover	Post Office	Robert William			4,500
Port Rowan	Post Office	Marion Moore (1-7-76 to 30-6-77)			592
Port Rowan	Post Office	Janet Matthews (1-7-77 to 30-6-78)			1,710
Powassan	Government of Canada Bldg	R J Hummel			2,400
Rainy River	Post Office	Dennis Katona (1-4-77 to 30-4-77)			250
Rainy River	Post Office	Mr L E Forsyth (1-5-77 to 31-3-78)			2,750
Red Rock	Post Office	Alex J Brochie			2,220
Rexdale	Albion Mall	Allied Investors			3,829
Richmond Hill	10077 Yonge Street	Marshall Maintenance			2,100
Ridgetown	Post Office	Stuart G Taylor			3,800
Rockwood	Post Office	Sparkle Janitor Service (1-6-76 to 31-5-77)			390
Rockwood	Post Office	Hugh's Maintenance Inc (1-6-77 to 31-5-78)			1,950
Rodney	Post Office	Bernard Coleman			2,138
Rosseau	Post Office Building	Mrs D Whitehouse (1-5-77 to 31-3-78)			2,700
Rosseau Rice & Parry Sound	Post Office	Mrs E Bissonette			2,610
St Catharines	121 Church	Jacqueline Bolduc			2,000
St Catharines	366 Scott Street	Four Seasons Cleaning Services (1-9-76 to 31-8-77)			2,500
St Catharines	366 Scott Street	A-1 Cleaning Co (1-9-77 to 31-8-78)			3,360
St Catharines	360 Ontario Street	Snow White Cleaning Service			3,360
St George	Post Office	Mrs Ruth Roseburgh			2,765
St Jacobs	Post Office	Culligan Janitor Service			2,625
Sault Ste Marie	107 East Street	D'Unzo Janitorial Services Inc (1-3-78 to 31-3-78)			1,373
Scarborough	109 Crockford	Rajo Janitorial			3,765
Scarborough	969 Eastern Avenue	Northmount Maintenance			2,609
Scarborough	969 Eastern Avenue	Triple A Maintenance			36,984
Scarborough	2401 Eglinton Avenue	Masson Office Cleaners (1-4-77 to 31-12-77)			2,700
Scarborough	2401 Eglinton Avenue	Dial A Clean (1-1-78 to 31-3-78)			1,562
Scarborough	2439 Eglinton East	Rajo Janitorial (1-2-78 to 31-3-78)			2,176
Scarborough	2530 Kingston Road	Enrich Cleaning			8,895
Scarborough	2500 Lawrence	Masson Office Cleaners			12,267
Scarborough	3434 Lawrence	Horizon Building Maintenance (1-4-77 to 31-10-77)			3,500
Scarborough	3434 Lawrence	Dial A Clean (1-11-77 to 31-3-78)			1,562
Scarborough	1610 Midland	Masson Office Cleaners (1-4-77 to 31-12-77)			8,550
Scarborough	1610 Midland	Horizon Building Maintenance (1-1-78 to 31-3-78)			1,903
Scarborough	2240 Midland	Jaymar Janitorial			6,138
Scarborough	2265 Midland	Cardinal Caretakers (1-4-77 to 31-12-77)			6,440
Scarborough	2265 Midland	Horizon Building Maintenance (1-1-78 to 31-3-78)			1,688
Scarborough	2301 Midland	Denicare Building Cleaning			70,000
Scarborough	155 Midwest	Masson Office Cleaners (1-4-77 to 30-6-77)			1,214
Scarborough	155 Midwest	Novic's Janitorial Service (1-7-77 to 31-3-78)			3,325
Scarborough	3420 Pharmacy	Ross Building Maintenance (1-4-77 to 31-10-77)			2,220
Scarborough	3420 Pharmacy	Urban Janitorial (1-11-77 to 31-3-78)			1,106

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Continued						
Scarborough	280 Progress	Scallard Maintenance	208,794	1976-77	104,624	113,558
Shakespeare	Post Office	Art's Janitorial Service			2,160	
Sharon	Post Office	Keswick Janitorial			3,540	
South River	Post Office	Mr G A Jeffrey			2,100	
South Woodlee	Post Office	Sanitary Maintenance Co			2,580	
Spanish	Post Office	Mr R Marlow (1-7-77 to 31-3-78)			2,311	
Stayner	247 William Street	George Scott (1-4-77 to 30-11-77)			1,750	
Stayner	247 William Street	Garfield Price (1-12-77 to 28-2-78)			750	
Stayner	247 William Street	Jam Janitorial (1-3-78 to 31-3-78)			333	
Stirling	North & Charlotte	M P Wall			4,183	
Stoney Creek	Post Office	International Systems			7,000	
Stoney Creek	L C D No 1	Supreme Maintenance Co (1-7-76 to 1-6-77)			1,968	
Stoney Creek	L C D No 1	John's Janitor Service (1-12-77 to 30-11-78)			800	
Stoney Creek	M & J	Metropolitan Cleaning Services			2,520	
Streetsville	Queen Street	Sani-Pro Services (1-4-77 to 31-7-77)			2,957	
Streetsville	Queen Street	Arkadia Janitorial (1-8-77 to 31-3-78)			4,714	
Sudbury	Job Creation Centre	Erickson's Janitor Service			2,040	
Sudbury	City Centre	Joseph McLean (1-4-77 to 31-12-77)			4,635	
Sudbury	D I A N D Building	Cleanol Janitor Service			4,323	
Sudbury	Mail Processing Building	Dustbane Enterprises Ltd			48,858	
Sunderland	Main & John Street	Mrs Gloria Gillette			2,350	
Sunridge	Post Office	P B Maintenance			2,880	
Swastika	Post Office	Omer Haapala			3,000	
Temagami	Post Office	Eileen Walsh			2,115	
Terrace Bay	Government of Canada Bldg	Mr W Klug (15-10-77 to 31-3-78)			4,000	
Thamesford	Post Office	Peppi's Enterprises			800	
Thamesville	Post Office	Maple City Maintenance (1-9-76 to 31-8-77)			1,000	
Thamesville	Post Office	Ambassador Building Maintenance (1-9-77 to 31-3-78)			1,516	
Thessalon	Post Office	Donat Tremblay (1-4-77 to 31-5-77)			800	
Thessalon	Post Office	Eugene Martin (1-6-77 to 31-3-78)			3,900	
Thornhill	7757 Yonge Street	Masson Office Cleaning (1-4-77 to 31-5-77)			687	
Thornhill	7757 Yonge Street	Denn-Lee Building (1-6-77 to 31-3-78)			3,137	
Thornhill	7775 Yonge Street	Masters Cleaning			5,505	
Thornhill	8131 Yonge Street	Masson Office Cleaners			2,400	
Thunder Bay	Postal Station F	Kings Northern Interior Cleaning Ltd			4,000	
Tillsonburg	Post Office	Second Cleaning Service			2,000	
Toronto	36 Adelaide	North York Maintenance	417,050	1977-78	210,313	210,313
Toronto	36 Adelaide	The Caretakers			15,667	
Toronto	1780 Avenue Road	Enrich Cleaning			6,719	
Toronto	16 Bay Street	Uptown Window Cleaning			2,440	
Toronto	16 Bay Street	Park Manor Properties				
Toronto	61 Front Street	Park Manor Properties	844,978	1976-77	159,804	572,711
Toronto	102 Berkley	Rapid Maintenance			11,389	
Toronto	55 Bloor Street	Adelaide Carpet			12,612	
Toronto	883 Bloor Street	Urban Building Maintenance			3,886	
Toronto	2383 Bloor Street	European Janitorial (1-4-77 to 31-7-77)			2,633	
Toronto	2383 Bloor Street	A M G Janitorial (1-4-77 to 31-3-78)			6,436	
Toronto	50 Charles Street	Mars Janitorial (1-4-77 to 31-7-77)			3,325	
Toronto	50 Charles Street	K N T Janitorial (1-8-77 to 31-3-78)			9,311	
Toronto	685 Danforth	Enrich Cleaning			8,534	
Toronto	1985 Danforth	International Janitorial			4,035	
Toronto	2315 Danforth	Atlas Office Cleaners (1-4-77 to 31-7-77)			3,529	
Toronto	2315 Danforth	Roy Cleaners (1-8-77 to 31-1-78)			3,891	
Toronto	2315 Danforth	J Enrick (1-2-78 to 31-3-78)			1,688	
Toronto	772 Dovercourt	K N T Janitorial			14,571	
Toronto	35 Densley	North York Maintenance (1-4-77 to 31-8-77)			3,475	
Toronto	35 Densley	European Janitorial (1-9-77 to 31-3-78)			3,402	
Toronto	900 Dufferin Street	A M G Janitorial			4,528	
Toronto	3019 Dufferin Street	North York Maintenance (1-4-77 to 31-8-77)			6,838	
Toronto	3019 Dufferin Street	Masters Cleaning (1-9-77 to 31-3-78)			6,628	
Toronto	26 Dufflaw	Horizon Building Maintenance (1-4-77 to 31-10-77)			10,499	
Toronto	26 Dufflaw	North York Maintenance (1-11-77 to 31-3-78)			7,543	
Toronto	1 Front Street	Modern Building Cleaning (1-4-77 to 30-6-77)	159,884	1976-77	57,899	159,884(f)
Toronto	1 Front Street	I T T Building Services (1-7-77 to 31-3-78)	187,755	1977-78	101,260	101,260

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Continued						
Toronto	1 Front Street	World-Wide Window Cleaner			2,940	
Toronto	197 Front	Rapid Maintenance			15,203	
Toronto	393 Front	Rapid Maintenance			22,632	
Toronto	241 Jarvis Street	Dencare Building Cleaning			55,334	
Toronto	241 Jarvis Street	World-Wide Window Cleaner			3,474	
Toronto	225 Jarvis Street	Clarence Power			17,196	
Toronto	338 Keele Street	North York Maintenance (1-4-77 to 31-12-77)			13,841	
Toronto	338 Keele Street	Atlas Office Cleaners (1-1-78 to 31-3-78)			9,773	
Toronto	2 Laird Road	Jay Mar Janitorial (1-4-77 to 30-4-77)			680	
Toronto	2 Laird Road	Master Cleaning (1-5-77 to 31-3-78)			5,130	
Toronto	215 Laird Drive	Jay Mar Janitorial			3,120	
Toronto	429 Lakeshore	European Janitorial			13,923	
Toronto	2930 Lakeshore	Atlas Office Cleaning (1-4-77 to 31-5-77)			1,729	
Toronto	2930 Lakeshore	Roy Cleaner Co (1-6-77 to 31-3-78)			6,031	
Toronto	3253 Lakeshore	Malvern Janitorial (1-4-77 to 31-7-77)			3,873	
Toronto	3253 Lakeshore	B & T Floor Service (1-8-77 to 31-3-78)			2,195	
Toronto	473 Oakwood	Dencare Building Cleaning (1-4-77 to 30-11-77)			9,486	
Toronto	473 Oakwood	Kotsifas Floor Cleaning (1-12-77 to 31-3-78)			3,814	
Toronto	812 O'Connor	Cardinal Caretaker (1-4-77 to 31-5-77)			1,290	
Toronto	812 O'Connor	Univers Building Maintenance (1-6-77 to 31-3-78)			5,884	
Toronto	935 Queensway	K N T Janitorial (1-4-77 to 30-6-77)			1,860	
Toronto	935 Queensway	Arkadia Janitorial (1-7-77 to 31-3-78)			7,190	
Toronto	1256 Queensway	North York Maintenance			2,825	
Toronto	65 Queen Street	Dennis Management			19,407	
Toronto	1087 Queen Street	Novic's Janitorial Service (1-4-77 to 30-10-77)			5,484	
Toronto	1087 Queen Street	Abes Floor Cleaning (1-12-77 to 28-2-78)			1,450	
Toronto	1087 Queen Street	Horizon Building Maintenance (1-11-77 to 30-11-77) (1-3-78 to 31-3-78)			995	
Toronto	1117 Queen Street	North York Maintenance (1-4-77 to 31-8-77)			4,200	
Toronto	1117 Queen Street	Masters Cleaning Maintenance (1-9-77 to 31-3-78)			5,305	
Toronto	82-84 Richmond	Modern Building Cleaning (1-6-77 to 31-10-77)			1,977	
Toronto	82-84 Richmond	Y & R Properties (1-11-77 to 31-3-78)			2,891	
Toronto	25 Ritchie	Masters Cleaning			7,973	
Toronto	170 Spadina	Ross Building Maintenance (1-4-77 to 31-10-77)			4,569	
Toronto	170 Spadina	K N T Janitorial (1-11-77 to 30-11-77)			713	
Toronto	170 Spadina	Kotsifas Floor Cleaning (1-12-77 to 31-3-78)			3,154	
Toronto	704 Spadina	Edelstein Construction			7,447	
Toronto	25-55 St Clair	I T T Building Services	378,396	1976-77	199,103	282,837
Toronto	25-55 St Clair	World-Wide Window Cleaner			5,129	
Toronto		Cleanol Ltd			2,294	
Toronto	103 Vanderloof	Jay Mar Janitorial (1-4-77 to 30-11-77)			7,669	
Toronto	103 Vanderloof	Horizon Building Maintenance (1-12-77 to 31-3-78)			2,960	
Toronto	480 University	Olympia & York			9,320	
Toronto	1 Yonge Street	Olympia & York			3,283	
Tottenham	Queen Street	Jando Maintenance			2,520	
Trenton	Front Street	Hunt Brothers (1-4-77 to 31-7-77)			11,900	
Trenton	Front Street	A & C Custodial (1-8-77 to 31-3-78)			14,996	
Utterson	Post Office Building	Mr W Hampson			2,120	
Uxbridge	69 Brock Street	Gordon Beare			5,500	
Val Caron	Post Office	Mrs Fernande Mallett			3,575	
Virgil	Post Office	Mrs Elly Vandermolen (1-11-77 to 31-10-78)			2,064	
Vittoria	Post Office	Mrs Josephine Lindsay			2,175	
Warkworth	Post Office	Mrs A Johnson			2,100	
Washago	Muckokat Albany	Mrs G Hepinstall			2,700	
Wasaga Beach	Mosley & First	Mrs. A. Quick			2,400	
Waterdown	Main Street	White Star Cleaning			6,600	
Waterford	Post Office	T Draper			3,250	
Waterloo	70 King Street	Madaline Cooper			3,000	
Waubashene	Sturgeon Road	Mrs S Boyd			2,555	
Weston	1630-1646 Jane Street	Chester Beattie (1-4-77 to 30-6-77)			1,500	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Ontario—Concluded						
Weston	1630-1646 Jane Street	Cosenza Maintenance (1-7-77 to 31-10-77)			1,095	
Weston	1630-1646 Jane Street	Urban Janitorial (1-11-77 to 31-3-78)			863	
Weston	1697 Jane Street	Chester Beattie			3,560	
Weston	2050 Weston	North York Maintenance (1-4-77 to 31-10-77)			13,189	
Weston	2050 Weston	B & T Floor Service (1-11-77 to 31-3-78)			6,170	
Wheatley	Post Office	John Dewaal			2,295	
Whitby	132 Dundas	Mr B Pritchard			3,300	
White River	Post Office Building	Mr. M Bracci			2,400	
Warton	Post Office	Mr Jack Campbell			3,525	
Willowdale	4 Finch Avenue	Masson Office Cleaners			3,000	
Willowdale	5915 Leslie	Jay Mar Janitorial (1-4-77 to 31-1-78)			5,513	
Willowdale	5915 Leslie	Leon's Cleaning (1-2-78 to 31-3-78)			540	
Willowdale	Fairview Mall	Malvern Janitorial			3,980	
Willowdale	4900 Yonge Street	Cosenza Maintenance	114,648	1977-78	106,687	106,687
Willowdale	4900 Yonge Street	The Carpet Magicians			3,480	
Windsor	400 Huron Church Road	Ambassador Building Maintenance			968	
Windsor	85 Pitt Street	Ambassador Building Maintenance			2,470	
Windsor	L C D No 2	Canadian Maintenance Service (1-10-76 to 30-9-77)			1,644	
Windsor	L C D No 2	Ambassador Building Maintenance (1-10-77 to 30-9-78)			1,397	
Windsor	4910 Tecumseh Road	Canadian Maintenance Service (1-6-76 to 31-5-77)			440	
Windsor	4910 Tecumseh Road	Modern Building Cleaning (1-6-77 to 31-5-78)			2,791	
Windsor	11910 Tecumseh Road	Ambassador Building Maintenance (1-4-77 to 31-3-78 Resigned 14-11-77)			2,500	
Windsor	11910 Tecumseh Road	Modern Building Cleaning (15-11-77 to 14-11-78)			1,366	
Windsor	185 Ouellette	Ambassador Building Maintenance	138,600	1976-77	54,249	92,408
Winona	Post Office	Winona Cleaning Service			200	
Wolfe Island	Main Street	Mrs D White			3,000	
Woodbridge	29 Pine Street	Marshall Maintenance (1-4-77 to 31-10-77)			3,010	
Woodbridge	29 Pine Street	Urban Janitorial (1-11-77 to 31-3-78)			1,618	
Woodstock	Springbank Plaza	John Hartley			2,838	
Wyoming	Post Office	Frank's Janitorial			3,575	
Zurich	Post Office	Mrs Hilda McAdams			2,160	
Manitoba						
Beausejour	Post Office	K Kozody			4,835	
Birtle	Post Office	D W F MacDonald			3,350	
Boissevain	Government of Canada Bldg	D K McNamee			3,000	
Carman	Government of Canada Bldg	P Fehr			4,800	
Crystal City	Post Office	P M Wilson			2,320	
Deloraine	Government of Canada Bldg	A D Huys			2,400	
Elkhorn	Post Office	E Stonehouse			2,880	
Emerson	Government of Canada Bldg	S E Gilchrist			4,200	
Flin Flon	Government of Canada Bldg	R A Ewen			18,000	
Gilbert Plains	Post Office	J Gallant (1-4-77 to 15-7-77)			700	
Gilbert Plains	Post Office	D Hiron (16-7-77 to 31-3-78)			1,827	
Gillam	Post Office	I Gille			3,894	
Killarney	Government of Canada Bldg	L Harris			3,690	
Leaf Rapids	Post Office	I Parobec			5,400	
Melita	Post Office	O Kobs			2,400	
Pinawa	Post Office	D Backer			2,640	
Pine Falls	Government of Canada Bldg	Mr and Mrs M Lavoie (1-6-77 to 30-11-77)			2,400	
Pine Falls	Government of Canada Bldg	R Parisian (1-3-78 to 31-3-78)			350	
Pine Falls	Government of Canada Bldg	L Rowan (1-12-77 to 28-2-78)			1,200	
Pine Falls	Government of Canada Bldg	S Zulak (1-4-77 to 31-5-77)			900	
Rapid City	Post Office	L M Klassen (1-9-77 to 31-3-78)			1,225	
Riverton	Post Office	R Furgula			2,280	
Ste-Anne-Des-Chênes	Post Office	A and T Duhamel (1-7-77 to 31-3-78)			2,250	
Ste-Anne-Des-Chênes	Post Office	I Tougas (1-4-77 to 30-6-77)			660	
Steinbach	Government of Canada Bldg	D F Klassen			6,515	
Thompson	Government of Canada Bldg	Lima Janitorial Services			13,800	
Winnipeg	Canadian Grain Commission	Oxford Building Cleaning	174,742	1975-76	7,281	174,742(f)
Winnipeg	Canadian Grain Commission	Oxford Building Cleaning			90,731	
Winnipeg	Commercial Bldg	Oxford Building Cleaning			29,811	
Winnipeg	Customs Examining Warehouse	Western Building Cleaning			16,440	
Winnipeg	269 Main Street	Oxford Building Cleaning	137,321	1976-77	68,660	137,321(f)

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Manitoba—Concluded						
Winnipeg	General Post Office	Dustbane Enterprises	511,692	1976-77	255,846	490,372
Winnipeg	Letter Carrier Depot Fort Garry	Western Building Cleaning			3,468	
Winnipeg	Letter Carrier Depot M	Western Building Cleaning			4,044	
Winnipeg	Letter Carrier Depot R	Western Building Cleaning			3,168	
Winnipeg	Letter Carrier Depot T	Busy Broom Janitor Service (1-4-77 to 30-6-77)			861	
Winnipeg	Letter Carrier Depot T	Western Building Cleaning			2,646	
Winnipeg	MacDonald Bldg	Oxford Building Cleaning			48,085	
Winnipeg	391 Portage Avenue	Busy Broom Janitor Service			4,100	
Winnipeg	1857 Portage Avenue	Western Building Cleaning			2,916	
Winnipeg	Postal Station C	Busy Broom Janitor Service (1-4-77 to 30-6-77)			837	
Winnipeg	Postal Station C	Western Building Cleaning (1-7-77 to 31-3-78)			2,556	
Winnipeg	Postal Station H	Western Building Cleaning (1-4-77 to 31-8-77)			945	
Winnipeg	Post Office Garage	Western Building Cleaning			5,900	
Winnipeg	St Vital Post Office	Western Building Cleaning			5,185	
Winnipeg	287 Tache	Western Building Cleaning			2,628	
Winnipeg	Transcona Post Office	R G Harlow (29-10-77 to 30-11-77)			825	
Winnipeg	Various Government Bldgs	Max Wilde Window Cleaning Co.			31,007	
Winnipeg	Various Government Bldgs	D E Carpet Cleaning			6,535	
Saskatchewan						
Assinibioia	Government of Canada Bldg	Rollin E Atkinson			7,200	
Avonlea	Post Office	Mrs. Joyce Fowler			2,100	
Biggar	Government of Canada Bldg	Complete Home Cleaning Services			4,920	
Big River	Government of Canada Bldg	Mr. Lloyd Gerow			2,160	
Bredenbury	Post Office	Pat Holick (16-11-77 to 31-3-78)			788	
Broadview	Government of Canada Bldg	P Ludek			3,300	
Broadview	Post Office	P Ludek			3,300	
Canwood	Post Office	Mrs Laura McAndrew (1-4-77 to 31-10-77)			1,225	
Carlyle	Government of Canada Bldg	Mrs M Forsyth			3,299	
Carrot River	Post Office	Mrs W Schuurmans			2,100	
Craik	Post Office	Miss M D Spencer			2,040	
Cudworth	Post Office	Mrs Mary Swidzinski			2,100	
Duck Lake	Government of Canada Bldg	Mr & Mrs J M Petit (1-4-77 to 31-10-77)			2,397	
Duck Lake	Government of Canada Bldg	Mr Greg Dyck (1-11-77 to 31-3-78)			1,125	
Eastend	Post Office	Mr. Tom Donald			3,300	
Eston	Government of Canada Bldg	Mr Frank Sutherland			4,080	
Gravelbourg	Government of Canada Bldg	E Cossette			6,300	
Grenfell	Post Office	Mr James E Ward (1-4-77 to 31-8-77)			1,875	
Grenfell	Post Office	Ms Joan Wilson (1-9-77 to 31-3-78)			1,575	
Gull Lake	Post Office	Mr Gordon R Downey			2,620	
Hudson Bay	Post Office	Mrs A Bennett			400	
Hudson Bay	Post Office	Mr Lawrence Glugowski (1-6-77 to 31-3-78)			2,750	
Indian Head	Government of Canada Bldg	Marshall F Low			3,300	
Kerrobert	Post Office	Mr Gregory Bahm			2,325	
Kinistino	Post Office	Mr & Mrs Lloyd Sjolín (1-12-77 to 31-3-78)			720	
Kipling	Post Office	Michael Tarr (21-7-77 to 31-3-78)			2,089	
Langham	Post Office	Doreen Brady (1-7-77 to 31-3-78)			1,575	
Langenburg	Government of Canada Bldg	Henry L Degryse (9-8-77 to 31-3-78)			3,878	
Lemberg	Government of Canada Bldg	Helen Barkman (1-4-77 to 31-1-78)			3,850	
Lemberg	Government of Canada Bldg	Reginald Shick (1-2-78 to 31-3-78)			500	
Lloydminster	Government of Canada Bldg—Old	Mr Lawrence Hughes			4,810	
Lloydminster	Government of Canada Bldg—New	Lawrence's Janitorial Services			11,204	
Loon Lake	Post Office	Mrs Frances Panian			2,190	
Lumsden	Post Office	Amelia Luzny			2,544	
Maidstone	Post Office	Mrs Bernice Herzog			2,525	
Maple Creek	Government of Canada Bldg	Bruce Drury			2,400	
Meadow Lake	Government of Canada Bldg	John Medaugh (1-3-78 to 31-3-78)			600	
Meadow Lake	Government of Canada Bldg	J Knope (1-1-78 to 28-2-78)			1,084	
Midale	Post Office	Mrs Antonette Hippe			2,340	
Pelly	Post Office	L Vogel & Kathy Fissel (1-3-78 to 31-3-78)			180	
Porcupine Plain	Post Office	Mr Sam Holowachuk			2,100	
Prince Albert	Immigration Building	George Klischuk			3,140	
Prince Albert	Nu-Trend Building	Ronald Martin (1-4-77 to 31-12-77)			1,800	
Prince Albert	Nu-Trend Building	George Klischuk (1-1-78 to 31-3-78)			567	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
Saskatchewan—Concluded						
Prince Albert	Harlon Building	Ronald Martin (1-4-77 to 31-8-77)			925	
Prince Albert	Financial Building	George Klischuk			2,100	
Prince Albert	Minto Bowl Building	Mr Gary Hall			2,880	
Quill Lake	Post Office	Sophie Korolchuk			2,650	
Radisson	Post Office	Mrs Sarah Tokle			2,160	
Radville	Post Office	Mr Harold McNaught (1-4-77 to 31-5-77)			350	
Radville	Post Office	Mr L R Fisher (1-6-77 to 31-3-78)			1,900	
Redvers	Post Office	A C Nelson (1-4-77 to 31-5-77)			410	
Redvers	Post Office	Emile Cop (1-6-77 to 31-3-78)			2,050	
Regina	Motherwell Building	Dustbane Enterprises Ltd			82,450	
Regina	Taxation Building	Commercial Building Cleaning Ltd			48,960	
Regina	1861 Cornwall Street	A F M Maintenance (1-4-77 to 14-2-78)			2,887	
Regina	2234-14th Avenue	Modern Building Cleaning (25-4-77 to 31-8-77)			871	
Regina	2032 Dewdney Avenue	Modern Building & Cleaning			2,770	
Regina	4655 Rae Street	Bee-Clean			2,399	
Regina	240 Avonhurst	Supreme Janitorial Services Ltd (1-11-77 to 31-3-78)			2,250	
Rocanville	Post Office	G G Palmer			2,720	
Rosetown	Government of Canada Bldg	Mrs Josie Hillacre			8,100	
Rouleau	Post Office	H A Fox (1-10-77 to 31-3-78)			1,020	
Saskatoon	Post Office	Mr Klean Enterprises Ltd			63,400	
Saskatoon	Government of Canada Bldg	Mr Klean Enterprises Ltd			56,760	
Saskatoon	Weights & Measures Building	Whistle Cleaning Ltd			2,988	
Saskatoon	58 Thayer	Mr Heinz Serzisko (19-9-77 to 31-3-78)			1,894	
Saskatoon	206 Circle Drive	Galaxie Janitor Service			2,160	
Saskatoon	902 Spadina Crescent	L C Bright (1-4-77 to 14-12-77)			3,060	
Saskatoon	902 Spadina Crescent	Mr Heinz Serzisko (15-12-77 to 31-3-78)			1,330	
Saskatoon	1137-8th Street	L C Bright			3,030	
Shellbrook	Government of Canada Bldg	Mr Cecil E Johnson			6,000	
Strasbourg	Post Office	Mrs Dorothy Heavises (1-4-77 to 31-8-77)			875	
St Walburg	Government of Canada Bldg	Mr Clement Beatch			2,399	
Tisdale	Government of Canada Bldg	Mr J D Moir			9,600	
Turtleford	Post Office	Mr Inez Bevans (1-7-77 to 30-9-77)			600	
Turtleford	Post Office	Ms Betty Pearce (1-10-77 to 31-3-78)			1,200	
Torquay	Post Office	Mrs Dorothy Fonstad			2,160	
Unity	Government of Canada Bldg	Mrs Isabel Wiesner			2,750	
Uranium City	Post Office	Ksena Lucioi			4,200	
Wakaw	Post Office	Mr Charles Holinaty (1-2-78 to 31-3-78)			344	
Watrous	Post Office	Louise Gill (1-7-77 to 31-3-78)			3,060	
Wilkie	Government of Canada Bldg	Leo A Peerenboom (1-4-77 to 12-6-77)			480	
Wilkie	Government of Canada Bldg	John Elder (13-6-77 to 31-3-78)			2,883	
Wolseley	Post Office	Mr Ernest Herndier (1-4-77 to 31-12-77)			1,620	
Wolseley	Post Office	Mr John Meider (1-1-78 to 31-3-78)			600	
Yorkton	York City Plaza	Yorkton Janitorial Supplies Ltd (1-7-77 to 31-3-78)			5,869	
Alberta						
Airdrie	Post Office	J & B Janitorial Maintenance Service			2,100	
Athabasca	Post Office	J J Janitorial Services			7,500	
Barrhead	Government of Canada Bldg	D S Anderson (1-4-77 to 31-7-77)			1,430	
Barrhead	Government of Canada Bldg	Andersons Janitorial Services (1-3-77 to 31-3-78)			3,780	
Bassano	Government of Canada Bldg	W F Hayer			4,200	
Blackfalds	Post Office	R Fisher			2,100	
Bon Accord	Post Office	M J McKenzie			2,100	
Bonnyville	Government of Canada Bldg	Lionel Lafond			8,400	
Bowden	Post Office	R H Olson			3,975	
Bow Island	Post Office	M Ell			3,000	
Calgary	Clarke Bldg	Mrs F Belanger			2,280	
Calgary	Customs Bldg	Airway Carpet Cleaners and Janitorial Services (1-4-77 to 5-8-77)	162,834	1974-75	19,640	162,247(f)
Calgary	Customs Bldg	Service Master of Calgary	126,522	1977-78	41,324	41,324
Calgary	Letter Carrier Depot 5	V I B Personal Building Cleaning Ltd			3,605	
Calgary	Letter Carrier Depot 10	John A Barker (1-4-77 to 31-12-77)			2,700	
Calgary	Letter Carrier Depot 10	Mark's Building Cleaning Services (1-1-78 to 31-3-78)			780	
Calgary	Manhattan Bldg	V I B Personal Building Cleaning Ltd			8,340	
Calgary	Northern Electric Bldg	Airway Carpet Cleaners and Janitorial Services			19,196	
Calgary	Postal Terminal	Service Master of Calgary	227,114	1974-75	25,569	227,114(f)
Calgary	Postal Terminal	Service Master of Calgary	173,800	1976-77	62,839	62,839

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Alberta—Continued</i>						
Calgary	Sam Livingston Bldg	H & R Janitorial Cleaners			31,700	
Calgary	Weights & Measures Bldg	H & R Janitorial Cleaners			5,373	
Calmar	Post Office	W Stobbe			2,280	
Canmore	Post Office	Gord's Cleaning Service			2,820	
Carstairs	Post Office	Mrs R Balla			2,368	
Castor	Post Office	Mrs D R Gabert & Mrs D L Wiechnic			2,940	
Coaldale	Post Office	Mrs M Bonagofsky			3,600	
Cochrane	Post Office	W W Britton			2,160	
Coleman	Post Office	K Suplat (1-4-77 to 15-6-77)			750	
Coleman	Post Office	Mrs M Skinner (16-6-77 to 31-3-78)			3,325	
Consort	Post Office	S Camp			2,220	
Coronation	Post Office	T Sidjak			2,400	
Crossfield	Post Office	D Stevens (1-4-77 to 30-11-77)			1,200	
Crossfield	Post Office	Mrs I B Pruden (1-12-77 to 31-3-78)			800	
Devon	Post Office	T E Bowles			4,118	
Didsbury	Government of Canada Bldg	R Walder (1-4-77 to 30-6-77)			975	
Didsbury	Government of Canada Bldg	Mrs J Williamson (1-7-77 to 31-3-78)			3,177	
Drumheller	Government of Canada Bldg	C Cassidy			6,000	
Edmonton	Archives	Sani Bldg Maintenance Ltd (15-10-77 to 31-03-78)			5,615	
Edmonton	Postal Station C	Silva Janitor Service			7,800	
Edmonton	RCMP Bldg	Sani Bldg Maintenance Ltd (1-4-77 to 31-5-77)	181,657	1974-75	12,392	181,657(f)
Edmonton	Singer Bldg	Silva Janitor Service			4,368	
Edmonton	Sir Alexander MacKenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd (1-4-77 to 31-10-77)	273,702	1975-76	81,361	273,702(f)
Edmonton	Sir Alexander MacKenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd (1-11-77 to 30-11-77)			15,500	
Edmonton	Sir Alexander MacKenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd (1-12-77 to 31-1-78)			54,666	
Edmonton	Sir Alexander MacKenzie Bldg	Tornado Janitorial Service and Window Cleaning Ltd (1-2-78 to 31-3-78)			51,250	
Edmonton	Supply Centre Warehouse	Belvedere Janitorial Services Ltd			4,944	
Edmonton	U I C Bldg	Sani Bldg Maintenance Ltd			21,371	
Edson	Government of Canada Bldg	E Quinell (1-9-77 to 31-3-78)			9,000	
Foremost	Post Office	Mrs A L Webb (1-1-78 to 31-3-78)			600	
Fort McMurray	Post Office	Mohamed Ali Fayad (1-4-77 to 30-11-77)			8,920	
Fort McMurray	Post Office	Best Cleaners & Contractors Ltd (1-12-77 to 31-3-78)			3,937	
Fort Saskatchewan	Government of Canada Bldg	Economy Janitor Service			6,900	
Fox Creek	Post Office	Mrs J Chubay (1-4-77 to 30-6-77)			570	
Fox Creek	Post Office	C McLorie (1-7-77 to 31-3-78)			1,740	
Gibbons	Post Office	E Dowhaniuk			2,220	
Grande Centre	Post Office	P J Birn			2,040	
Grande Prairie	Government of Canada Bldg	Sunset Janitorial Services (1-11-77 to 31-3-78)			8,000	
High Prairie	Government of Canada Bldg	J Korol			10,186	
High River	Post Office	Browne Janitorial (1-6-77 to 31-3-78)			4,400	
High River	Post Office	O Browne (1-4-77 to 31-5-77)			720	
Innisfail	Government of Canada Bldg	W L Boyd			4,400	
Jasper	Post Office	Mrs G Lister			6,800	
Lacombe	Government of Canada Bldg	J & W Janitorial Services			9,360	
La Crete	Post Office	F Goertzen			2,280	
Manning	Post Office	R Lokke			2,850	
Mayerthorpe	Post Office	D Marshall			2,750	
Morinville	Post Office	Ray & Val Cartier (1-3-78 to 31-3-78)			350	
Nampa	Post Office	Mrs H Bielopotcky			2,750	
Nanton	Post Office	Ms R J Wright			2,919	
Okotoks	Post Office	Ms L Johanson			4,488	
Olds	Government of Canada Bldg	W W Fisher (1-4-77 to 28-2-78)			6,600	
Oyen	Post Office	Mr & Mrs G Wulf			2,400	
Picture Butte	Post Office	R D Oliver (1-9-77 to 31-3-78)			1,330	
Picture Butte	Post Office	Mrs N A M Jones (1-4-77 to 31-8-77)			825	
Pincher Creek	Post Office	Mrs M Sodorstrom			4,680	
Panoka	Post Office	B & J Sanitorial Services (1-4-77 to 30-11-77)			2,120	
Ponoka	Post Office	R Haddow (1-12-77 to 31-8-78)			1,440	
Provost	Post Office	C C Platz			2,012	
Raymond	Post Office	M Smith			3,300	
Redwater	Post Office	M Tchir			2,180	
Rocky Mountain House	Government of Canada Bldg	Rocky Janitor Services			8,640	
St Albert	Post Office	Reliable Janitor & Carpet Cleaners (1-2-78 to 31-3-78)			832	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>Alberta—Concluded</i>						
St Albert	Post Office	Efficient Cleaners & Maintenance (1-4-77 to 31-1-78)			2,860	
Sherwood Park	Post Office	Belvedere Janitorial Services Ltd			6,240	
Stettler	Government of Canada Bldg	Arnold Stewart Janitor Service (1-3-78 to 31-3-78)				1,542
Stony Plain	Post Office	E Hansen				2,160
Sylvan Lake	Post Office	Mrs D Larsen				2,100
Thorsby	Post Office	G I Bateman				1,080
Tofield	Post Office	Mr & Mrs H Schroeder (1-4-77 to 30-9-77)				1,080
Tofield	Post Office	Mrs J Williams (1-10-77 to 31-3-78)				2,280
Turner Valley	Post Office	L & V Miller				3,600
Valleyview	Post Office	S Breland				2,880
Vauxhall	Post Office	B Fraser				2,160
Vulcan	Post Office	L Johnston (1-8-77 to 31-3-78)				2,520
Wabamun	Post Office	R Schwalbe				7,179
Westlock	Government of Canada Bldg	G McGillivray				2,655
Whitecourt	Post Office	Jean's Cleaning (1-7-77 to 31-3-78)				2,220
Youngstown	Post Office	Ms E H Hagen				
<i>British Columbia</i>						
Abbotsford	Government of Canada Bldg	Allwood Building Maintenance (1-4-77 to 30-4-77)			2,537	
Abbotsford	Government of Canada Bldg	Lo-cost Building (1-5-77 to 31-3-78)			4,860	
Aggasiz	Post Office	Zippee Building Maintenance (1-4-77 to 30-4-77)			585	
Aggasiz	Post Office	John's Janitor Service (1-5-77 to 31-3-78)			2,475	
Aldergrove	Post Office	Lo-cost Building (1-4-77 to 30-10-77)			1,306	
Aldergrove	Post Office	Allwood Building Maintenance (8-10-77 to 30-11-77)			1,883	
Aldergrove	Post Office	North York General Maintenance Service Ltd (1-12-77 to 31-3-78)			1,400	
Alert Bay	Government of Canada Bldg	Isabel Jane Dumas			6,480	
Ashcroft	Government of Canada Bldg	Basil McMurray (1-4-77 to 30-6-77)			1,191	
Ashcroft	Government of Canada Bldg	Ashcroft Building Maintenance (1-7-77 to 31-12-77)			2,382	
Ashcroft	Government of Canada Bldg	R & J Janitor Service (1-1-78 to 31-3-78)			1,425	
Bella Coola	Government of Canada Bldg	Roy R & Barbara M Schubert			4,167	
Blue River	Post Office	Mr & Mrs R J Peich			2,700	
Boston Bar	Post Office	Mrs Frances Kmiec			2,200	
Brentwood Bay	Post Office	Olde Tyme Janitorial & Maintenance Service			4,500	
Burnaby	Postal Station 11	Avon Building Maintenance Ltd			3,245	
Burnaby	Public Archives	Leading Cleaners & Contractors			5,688	
Burnaby	Public Archives	Sanitor Building Cleaning Co Ltd (1-12-77 to 31-12-77)			300	
Burns Lake	Government of Canada Bldg	Dick Penner's Cleaning Service (1-4-77 to 31-8-77)			2,975	
Burns Lake	Government of Canada Bldg	Henry's Cleaning & Maintenance Service (1-9-77 to 31-3-78)			4,165	
Burns Lake	Government of Canada Bldg	Island Janitorial Services (1-8-77 to 30-9-77)			210	
Cache Creek	Post Office	Jack Andrews (1-4-77 to 28-2-78)			3,795	
Cache Creek	Post Office	Ashcroft Building Maintenance (1-3-78 to 31-3-78)			370	
Cassiar	Post Office	Katharine Schneeberger (1-4-77 to 31-7-77)			1,200	
Cassiar	Post Office	Jutta Voss (1-8-77 to 31-8-77)			300	
Cassiar	Post Office	Katharine Schneeberger (1-9-77 to 31-10-77)			600	
Cassiar	Post Office	H Robichaud (1-11-77 to 31-3-78)			2,000	
Castlegar	Government of Canada Bldg	Betty L Wiebe			11,400	
Chemainus	Government of Canada Bldg	Peter Foolkes			3,900	
Clearwater	Post Office	Millie L Rempel (1-4-77 to 30-4-77)			384	
Clearwater	Post Office	Ella Greffard (1-5-77 to 31-3-78)			4,400	
Clinton	Post Office	Mrs Sydney Jean Beeds			2,520	
Cloverdale	Postal Station "A"	Avon Building Maintenance (1-4-77 to 31-5-77)			900	
Cloverdale	Postal Station "A"	Abbey Building Maintenance (1-6-77 to 31-3-78)			4,103	
Comox	Government of Canada Bldg	Earl C Valentine			2,121	
Coquitlam	Post Office	A & A Service Company			8,112	
Courtenay	Government of Canada Bldg	L & C Janitor Service (1-4-77 to 28-2-78) ..			12,427	
Creston	Government of Canada Bldg	Genie's Janitorial Service			5,400	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures to date	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>British Columbia—Continued</i>						
Creston	Manpower & Immigration	Jack & Jill Building Maintenance			1,152	
Cumberland	Post Office	Pilon's Janitor Service			3,180	
Delta	Tsawwassen L C D	A & A Service			8,076	
Delta	L C D No 1	Avon Building Maintenance Ltd (1-4-77 to 31-5-77)			648	
Delta	L C D No 1	Sanitor Building Cleaning Co Ltd (1-6-77 to 31-7-77)			1,620	
Delta	L C D No 1	Parmar Building Maintenance Ltd (1-8-77 to 21-9-77)			484	
Delta	L C D No 1	Sanitor Building Cleaning Co Ltd (22-9-77 to 31-10-77)			880	
Delta	L C D No 1	Abbey Building Maintenance Ltd (1-11-77 to 31-3-78)			2,050	
Delta	Government of Canada Bldg (Ladner)	Avon Building Maintenance Ltd (1-4-77 to 28-2-78)			5,692	
Delta	Government of Canada Bldg (Ladner)	Performance Building Maintenance (1-3-78 to 31-3-78)			350	
Delta	L C D	Precise Building Maintenance Ltd (1-4-77 to 31-3-78)			5,720	
Duncan	Government of Canada Building	E J Majdanik (1-9-77 to 31-10-77)			1,815	
Duncan	Government of Canada Bldg	Hoppy's Janitorial Service (1-11-77 to 31-3-78)			3,125	
Elkford	Post Office	L & S Janitor Service			4,833	
Enderby	Post Office	Shirley Francis			2,040	
Falkland	Post Office	William Zuechke			2,028	
Fernie	New Government of Canada Bldg	Rempel's Contracting D & K Janitor Service			9,177	
Field	Post Office	Jean Kwasnecha			2,256	
Fort Langley	Post Office	B & C Building Maintenance			2,364	
Fort Nelson	Government of Canada Bldg	H & D Janitor Service			10,684	
Gabriola	Post Office	Laurie McDonald			3,450	
Gibsons	Post Office	E J Mullen			4,800	
Gold River	Post Office	Evelyn M Hicks (1-4-77 to 15-12-77)			1,522	
Gold River	Post Office	E W Thomas (16-12-77 to 31-12-77)			269	
Gold River	Post Office	Tabea Ester Townsend (1-2-78 to 31-3-78)			417	
Grand Forks	Green & Brown Building	Paul & Ruth Major (1-4-77 to 31-3-78)			10,440	
Granisle	Post Office	Granisle Cleaning Service (1-4-77 to 31-7-77)			4,375	
Greenwood	Government of Canada Bldg	Mr Taichiro Fujimura			6,000	
Harrison Hot Springs	Post Office	Johns Janitor Service			2,100	
Hazelton	Post Office	Ward Marshall			3,653	
Holberg	Post Office	Maureen K Bjornson (1-4-77 to 30-6-77)			480	
Holberg	Post Office	Moe's Cleaning (1-7-77 to 31-3-78)			2,250	
Hudson Hope	Post Office	Jiffy Janitor Service			4,770	
Invermere	Post Office	Jim Peskett			6,600	
Kamloops	Mail Processing Plant	C & S Janitorial Service (1-2-78 to 31-3-78)			4,000	
Kelowna	Secretary of State Offices	Westside Janitorial			3,000	
Ladysmith	Government of Canada Bldg	Chamois Building Maintenance (1-4-77 to 31-10-77)			1,960	
Ladysmith	Government of Canada Bldg	New Systems Cleaning (1-11-77 to 31-3-78)			2,225	
Langley	Canada Manpower Centre	B & C Building Maintenance Ltd			2,820	
Langley	Government of Canada Bldg	E H Cronan (1-4-77 to 30-6-77)			2,100	
Langley	Government of Canada Bldg	Sanitor Building Cleaning Co Ltd (1-7-77 to 31-8-77)			1,550	
Langley	Government of Canada Bldg	Santosh Janitorial Services (1-9-77 to 31-3-78)			3,532	
Langley	Letter Carrier Depot	Kleen-rite Windows & Janitor Service (1-4-77 to 31-7-77)			1,390	
Langley	Letter Carrier Depot	Sanitor Building Cleaning Co Ltd (1-8-77 to 30-9-77)			960	
Langley	Letter Carrier Depot	McPherson Building Services Ltd (1-10-77 to 31-3-78)			1,590	
Lazo	Post Office	Earl C Valentine			2,400	
Logan Lake	Post Office	Logan Lake Janitorial Service (1-4-77 to 31-12-77)			4,480	
Logan Lake	Post Office	Josela Harpe (1-1-78 to 31-3-78)			1,437	
McBride	Post Office	Anne Porrier			2,500	
McKenzie	Government of Canada Bldg	Mrs Marie Bob (1-4-77 to 31-5-77)			1,733	
McKenzie	Government of Canada Bldg	Art's Janitorial Service (1-6-77 to 31-3-78)			7,667	
Maple Ridge	Canada Manpower Centre	J Streiff (1-4-77 to 31-8-77)			2,996	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****CARETAKING SERVICES \$2,000 OR OVER—Continued**

Location	Name or address of building	Contractor	Contracts \$100,000 or over	1977-78 Expenditures	Expenditures to date
			Amount	Year of contract	
			\$		\$
<i>British Columbia—Continued</i>					
Maple Ridge	Canada Manpower Centre	Abbey Building Maintenance Ltd (1-9-77 to 31-3-78)			1,750
Masset	Government of Canada Bldg	Mrs Margaret L MacDonald (1-4-77 to 31-8-77)			1,250
Masset	Government of Canada Bldg	A & R Services (1-9-77 to 31-3-78)			1,680
Merrit	Government of Canada Bldg	Shamrock Janitor Service			7,200
Mica Creek	Post Office	Marsia M Lavigne (1-4-77 to 31-5-77)			600
Mica Creek	Post Office	Marie Elizabeth March (1-6-77 to 31-03-78)			2,000
Montrose	Government of Canada Bldg	Excel Janitor Service			2,520
Mt Lehman	Post Office	Allwood Building Maintenance (1-4-77 to 30-11-77)			1,998
Mt Lehman	Post Office	North York General Maintenance Service Ltd (1-12-77 to 31-3-78)			600
Nakusp	Post Office	Kenneth Scott			4,647
Nanaimo	Mail Processing Plant	Independent Building Maintenance (1-12-77 to 31-1-78)			1,602
Nanaimo	Mail Processing Plant	A & A Service (1-2-78 to 31-3-78)			3,967
North Vancouver	Letter Carrier Depot No 2	A & R Building Maintenance			5,491
North Vancouver	Environmental Protection Service	Independent Building Maintenance (1-4-77 to 31-12-77)			3,853
North Vancouver	Environmental Protection Service	Sanitor Building Maintenance (1-1-78 to 31-1-78)			1,800
North Vancouver	Environmental Protection Service	Sure Kleen Maintenance (1-2-78 to 31-3-78)			1,800
North Vancouver	Government of Canada Bldg	Independent Building Maintenance (1-4-77 to 28-5-77)			1,832
North Vancouver	Government of Canada Bldg	Vancouver Building Maintenance (29-5-77 to 31-8-77)			6,622
North Vancouver	Government of Canada Bldg	Leading Cleaners & Contractors (1-10-77 to 31-3-78)			2,870
North Vancouver	U I C & Manpower	Young Enterprises (1-4-77 to 30-4-77)			1,899
North Vancouver	U I C & Manpower	Very Good Service (1-5-77 to 31-12-77)			5,183
North Vancouver	U I C & Manpower	Tip-top Building Maintenance (1-1-78 to 31-3-78)			1,899
North Vancouver	Dept of Environment	Independent Building Maintenance (1-4-77 to 31-1-78)			1,750
North Vancouver	Dept of Environment	Anglo Building Maintenance Ltd (1-2-78 to 28-2-78)			128
North Vancouver	Dept of Environment & Fisheries	Sey-cap Janitorial Services (1-4-77 to 31-3-78)			1,068
Ocean Falls	Federal Building	Antonia Jurr			3,600
Olivier	Government of Canada Bldg	Oliver Cleaning Service			6,142
100 Mile House	Manpower & Immigration	L Ingram (1-4-77 to 30-6-77)			750
100 Mile House	Manpower & Immigration	Family Building Maintenance (1-7-77 to 31-3-78)			2,700
Osoyoos	Post Office	South Okanagan Office Maintenance			3,600
Pitt Meadows	Post Office	Independent Building Maintenance (1-4-77 to 31-8-77)			1,250
Pitt Meadows	Post Office	Allwood Building Maintenance (1-9-77 to 31-3-78)			1,465
Port Alberni	Government of Canada Bldg	Brigitte Knoll Cleaning Service			3,050
Port Clements	Post Office	Arlene Leary			4,800
Port Coquitlam	L C D	A & A Service Co			6,108
Port Coquitlam	Government of Canada Bldg	Vancouver Building Maintenance			10,666
Port Hardy	Government of Canada Bldg	G & M Cleaners Ltd			4,860
Port McNeill	Post Office	G & M Cleaners Ltd (1-4-77 to 30-4-77)			210
Port McNeill	Post Office	Herbert J Lancaster (1-5-77 to 31-8-77)			1,183
Port McNeill	Post Office	Port McNeill Janitorial (1-9-77 to 31-3-78)			2,170
Port Moody	Post Office	A & A Service Ltd			6,848
Powell River	Government of Canada Bldg	Warren A Spick (1-4-77 to 31-12-77)			9,840
Prince George	U I C Building	Tina's Janitor Service (1-4-77 to 31-10-77)			5,510
Prince George	U I C Building	Ivan's Janitor Service (1-12-77 to 31-3-78)			2,548
Prince George	Government of Canada Bldg	G & G Janitorial Services Ltd (1-4-77 to 31-3-78)			4,320
Prince George	L C D	Tina's Janitor Service			5,580
Prince Rupert	National Health & Welfare	Banner Building Maintenance (1-4-77 to 30-6-77)			945
Prince Rupert	National Health & Welfare	The Janitor (1-7-77 to 31-12-77)			2,340
Prince Rupert	National Health & Welfare	C B H Cleaning Services (1-1-78 to 31-3-78)			1,170
Prince Rupert	Government of Canada Bldg	Banner Building Maintenance			21,582
Qualicum	Post Office	F J Byers			3,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>British Columbia—Continued</i>						
Radium Hot Springs	Post Office	Jim Pleskett			3,000	
Revelstoke	Government of Canada Bldg	Apex Janitorial Service			8,100	
Richmond	Supply & Services	A & R Building Maintenance (1-4-77 to 31-10-77)			3,380	
Richmond	Supply & Services	Independent Building Maintenance (1-11-77 to 31-1-78)			750	
Richmond	Supply & Services	Anglo Building Maintenance (1-2-78 to 28-2-78)			196	
Richmond	Canada Manpower	Independent Building Maintenance (1-4-77 to 31-1-78)			2,405	
Richmond	Canada Manpower	Anglo Building Maintenance (1-2-78 to 28-2-78)			189	
Richmond	L C D No 21	Leading Cleaners & Contractors			4,788	
Rosedale	Post Office	Zippy Building Maintenance			3,673	
Rossland	Government of Canada Bldg	John A Shannon			4,000	
Rutland	Letter Carrier Depot No 1	Industrial Building Maintenance (1-4-77 to 31-10-77)			1,253	
Rutland	Letter Carrier Depot No 1	Independent Building Maintenance (1-11-77 to 31-1-78)			510	
Rutland	Letter Carrier Depot No 1	Okanagan Maintenance (1-2-78 to 28-2-78)			295	
Saanich	Mail Processing Plant	Excelsior Building Maintenance (1-4-77 to 31-3-78)			75,568	
Salmo	Post Office	Marie Gibbon (1-4-77 to 30-6-77)			675	
Salmo	Post Office	Carol Ann McLean			2,025	
Salmon Arm	Government of Canada Bldg	Sonic Carpet Care/Janitor Service			11,400	
Sayward	Post Office	Mrs G Olsson			2,112	
Sechelt	Government of Canada Ltd	David Allen (1-4-77 to 31-7-77)			2,000	
Sechelt	Government of Canada Bldg	Busy Bee Janitorial (1-8-77 to 31-3-78)			4,000	
Shawinigan Lake	Post Office	Marguerite Wellman			1,950	
Sidney	Customs & Immigration	Montreal Building Maintenance			3,600	
Slocan	Post Office	Jerry Altman			3,100	
Sorrento	Post Office	Eileen E Beaton			2,400	
Sparwood	Post Office	Elk Valley Building Maintenance (1-4-77 to 31-7-77)			1,880	
Sparwood	Post Office	Mills Steam Cleaning (31-8-77 to 31-3-78) ..			3,484	
Steveston	Fisheries	Anglo Building Maintenance			2,400	
Stewart	Post Office	Mary A Green			3,000	
Surrey	Postal Station C	Sanitor Building Cleaning Co Ltd (9-5-77 to 31-5-77)			420	
Surrey	Postal Station C	West Coast Building (9-5-77 to 30-6-77)			620	
Surrey	Postal Station C	Abbey Building Maintenance Ltd (1-7-77 to 31-3-78)			2,998	
Surrey	Canada Manpower	Independent Building Maintenance (1-4-77 to 31-10-77)			2,140	
Surrey	Canada Manpower	B & C Building Maintenance (1-11-77 to 31-12-77)			765	
Surrey	Canada Manpower	Tip-top Building Maintenance (1-1-78 to 31-3-78)			812	
Taylor	Post Office	Snappy Window Cleaner Service (1-4-77 to 30-4-77)			250	
Taylor	Post Office	Gladys Logan (1-5-77 to 31-3-78)			3,300	
Telkwa	Post Office	Kristine Depka			2,700	
Terrace	Government of Canada Bldg	Keena Building Maintenance			10,970	
Tofino	Government of Canada Bldg	Tofino Janitorial (1-4-77 to 12-8-77)			1,448	
Tofino	Government of Canada Bldg	Claudia Charbonneau (1-9-77 to 31-3-78)			3,300	
Union Bay	Government of Canada Bldg	Superior Building Maintenance			3,000	
Vancouver	Postal Station "O"	A & R Building Maintenance			7,080	
Vancouver	Postal Station "L"	Independent Building Maintenance (1-4-77 to 2-6-77)			909	
Vancouver	Postal Station "L"	Sharp Sanitation Services (3-6-77 to 31-7-77)			1,356	
Vancouver	Postal Station "L"	Parmar Building Maintenance (31-8-77 to 15-9-77)			452	
Vancouver	Postal Station "L"	Sanitor Building Cleaning Co Ltd (23-9-77 to 30-11-77)			1,480	
Vancouver	Postal Station "L"	Abbey Building Maintenance Ltd (1-12-77 to 31-3-78)			1,667	
Vancouver	GPO Annex E 1st Avenue	Excelsior Building Maintenance (1-12-77 to 31-1-78)			3,057	
Vancouver	GPO Annex E 1st Avenue	Abbey Building Maintenance Ltd (1-2-78 to 28-2-78)			871	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Continued

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
<i>British Columbia—Continued</i>						
Vancouver	Immigration Reception & Friendship Centre	Everest Janitorial Service (1-4-77 to 31-1-78)			2,483	
Vancouver	Immigration Reception & Friendship Centre	Abbey Building Maintenance Ltd (1-2-78 to 31-3-78)			450	
Vancouver	McKenzie Centre	Independent Building Maintenance (1-4-77 to 31-1-78)			3,731	
Vancouver	McKenzie Centre	Abbey Building Maintenance Ltd (1-2-78 to 28-2-78)			303	
Vancouver	General Post Office	Banner Building Maintenance (1-4-77 to 31-3-78)	647,280	1977-78	323,640	498,945
Vancouver	General Post Office	Perfect Building Maintenance (1-9-77 to 30-9-77)			10,344	
Vancouver	Begg Building	Banner Building Maintenance (1-4-77 to 31-8-77)			26,107	
Vancouver	Begg Building	Moonlight Building Maintenance (1-9-77 to 31-3-78)			20,475	
Vancouver	Postal Station "B"	Sanitor Building Cleaning Co Ltd (1-4-77 to 30-6-77)			1,800	
Vancouver	Postal Station "B"	Excelsior Building Maintenance (1-7-77 to 31-3-78)			2,965	
Vancouver	Standards Building	Independent Building Maintenance (1-4-77 to 31-1-78)			3,520	
Vancouver	Standards Building	Anglo Building Maintenance Ltd (1-2-78 to 28-2-78)			704	
Vancouver	Letter Carrier Depot No 74	Independent Building Maintenance (1-4-77 to 30-4-77)			480	
Vancouver	Letter Carrier Depot No 74	Ken's Janitorial Services Ltd (1-5-77 to 31-3-78)			10,835	
Vancouver	Letter Carrier Depot No 31	Leading Cleaners & Contractors (1-4-77 to 31-3-78)			5,340	
Vancouver	Postal Station "S"	Precise Building Maintenance (1-4-77 to 30-4-77)			540	
Vancouver	Postal Station "S"	Moonlight Building Maintenance (1-5-77 to 31-3-78)			3,624	
Vancouver	Examining Warehouse	Perfect Building Maintenance Ltd (1-4-77 to 31-8-77)			28,657	
Vancouver	Examining Warehouse	Vancouver Building Maintenance (1-4-77 to 31-5-77)			1,516	
Vancouver	Examining Warehouse	Moonlight Building Maintenance (1-9-77 to 31-3-78)			32,097	
Vancouver	Custom House	Perfect Building Maintenance (1-4-77 to 31-8-77)			33,936	
Vancouver	Custom House	Valton Clean (1-9-77 to 31-3-78)			36,050	
Vancouver	Alvin Building	Perfect Building Maintenance			49,657	
Vancouver	Dept of Agriculture	Precise Building Maintenance			1,580	
Vancouver	National Health & Welfare	Point Cleaning Services			1,400	
Vancouver	Postal Station "F"	Valton Clean			7,990	
Vancouver	Harry Stevens Building	Vancouver Building Maintenance			32,548	
Victoria	Postal Station "A"	Danco Building Maintenance			6,864	
Victoria	Custom House	Scandinavian Building Maintenance (1-4-77 to 31-5-77)			6,548	
Victoria	Custom House	Excelsior Building Maintenance (1-6-77 to 31-3-78)			31,040	
Victoria	DND Recruiting	Montreal Building Maintenance (1-4-77 to 28-2-78)			1,418	
Victoria	DND Recruiting	Victoria Cleanrite Building Sanitation Ltd (1-3-78 to 31-3-78)			379	
Victoria	Manpower & Immigration	Excelsior Building Maintenance (1-4-77 to 30-6-77)			3,761	
Victoria	Manpower & Immigration	Moonlight Building Maintenance (1-7-77 to 31-3-78)			8,991	
Victoria	Government of Canada Bldg	Vancouver Building Maintenance Ltd			31,844	
West Vancouver	Postal Station "W"	Everest Janitorial Service (1-4-77 to 31-7-77)			2,332	
West Vancouver	Postal Station "W"	Sanitor Building Cleaning Co Ltd (1-8-77 to 30-9-77)			2,430	
West Vancouver	Postal Station "W"	Abbey Building Maintenance Ltd (1-10-77 to 31-3-78)			2,625	
White Rock	Government of Canada Bldg	Sanitor Building Cleaning Co Ltd (1-3-78 to 31-3-78)			5,050	
White Rock	Letter Carrier Depot	A & A Services			13,676	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

CARETAKING SERVICES \$2,000 OR OVER—Concluded

Location	Name or address of building	Contractor	Contracts \$100,000 or over		1977-78 Expenditures	Expenditures to date
			Amount	Year of contract		
			\$		\$	\$
British Columbia—Concluded						
White Rock	Customs & Immigration	B C Building Maintenance (1-9-77 to 30-9-77)			960	
White Rock	Customs & Immigration	Sanitor Building Cleaning Co Ltd (1-10-77 to 31-3-78)			4,742	
Williams Lake	Government of Canada Bldg	Ada Prout (1-4-77 to 31-3-78)			5,785	
Williams Lake	Government of Canada Bldg	Lake City Building Maintenance (19-10-77 to 31-10-77)			400	
Williams Lake	Government of Canada Bldg	Prout Janitorial Service			1,728	
White Rock	Letter Carrier depot	A & A Services			13,676	
White Rock	Customs & Immigration	B C Building Maintenance (1-9-77 to 30-9-77)			960	
White Rock	Customs & Immigration	Sanitor Building Cleaning Co Ltd (1-10-77 to 31-3-78)			4,742	
Williams Lake	Government of Canada Bldg	Ada Prout (1-4-77 to 31-3-78)			5,785	
Williams Lake	Government of Canada Bldg	Lake City Building Maintenance (19-10-77 to 31-10-77)			400	
Williams Lake	Government of Canada Bldg	Prout Janitorial Service			1,728	
Winfield	Post Office	Mrs E Seltnerich			2,400	
Yarrow	Post Office	Gertrude Mueller			3,500	
Northwest Territories						
Fort Simpson	Government of Canada Bldg	G Sabourin (1-9-77 to 31-3-78)			8,333	
Hay River	Government of Canada Bldg	P J Kirkham Complete Home Cleaning Service (1-4-77 to 31-7-77)			3,860	
Hay River	Government of Canada Bldg	Gibbs Janitorial Ltd (1-8-77 to 31-3-78)			7,567	
Inuvik	Government of Canada Bldg	Arcticlean Janitorial Service			15,432	
Inuvik	Various Apartment Blocks	Arcticlean Janitorial Service			15,120	
Tuktoyuktuk	Post Office	S Ettagiak (1-1-78 to 31-3-78)			525	
Yellowknife	Common Areas—5 Apts	M & B Industrial Cleaners Ltd.			2,988	
Yellowknife	PWC Office	Ted's Janitorial Services (1-4-77 to 31-12-77)			2,502	
Yellowknife	Government of Canada Bldg	Executive Janitorial Services (1-1-78 to 31-3-78)			2,885	
Yukon Territory						
Faro	Post Office	Faro Janitorial Service			2,400	
Whitehorse	Environment & Fisheries	A & A Janitorial (1-4-77 to 31-10-77)			1,463	
Whitehorse	Environment & Fisheries	Reliable Janitors (1-11-77 to 31-3-78)			1,585	
Whitehorse	Energy Mines & Resources	Best Cleaners (1-4-77 to 31-8-77)			1,025	
Whitehorse	Energy Mines & Resources	Jennifer Enns (1-5-77 to 31-8-77)			500	
Whitehorse	Energy Mines & Resources	H & S Janitor (1-9-77 to 28-2-78)			2,056	
Whitehorse	Single Quarters Building 203	H & S Janitor Service (1-4-77 to 28-2-78) ..			10,815	
Whitehorse	Single Quarters Building 203	Reliable Janitors (1-3-78 to 31-3-78)			825	
Whitehorse	No 401 & 405 Lambert Street Apartments	M & S Window Clean			3,204	
Whitehorse	No 401 & 405 Lambert Street Apartments	Mary McElwain (18-10-77)			58	
Whitehorse	Government of Canada Bldg	Smithrite Building Maintenance (1-4-77 to 30-6-77)			13,485	
Whitehorse	Government of Canada Bldg	Yukon Floor Services & Division of Yukon Services & Supply Corp (1-7-77 to 31-3-78)			38,925	
Outside Canada						
Glasgow, Scotland	Ashley House	O & I Cleaning Services (1-9-77 to 31-3-78)			2,293	
London, England	Canada House	Cleanplan Ltd	132,000	1975-76	75,909	131,655(f)
London, England	Macdonald House	Advance Linen Services Ltd			4,394	
London, England	Macdonald House	Cleanplan Ltd	237,000	1975-76	134,942	236,751(f)
New York, USA	Standard Oil Building 1251 Avenue of the Americas New York	External Affairs			3,428	
Paris, France	Pan Am Building	L'Aiglonne			2,422	
Paris, France	14 rue Berri	Poly Prest Europe			5,222	

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued**
RENTALS

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>Newfoundland</i>			
Badger			
Gid Sacey	Sacey Building	1,160	5,916
Baie Verte			
Gid Sacey	Sacey Building	1,700	8,670
Brigus			
Government of Nfld & Labrador	Provincial Bldg	1,110	7,728
Channel			
Clifford Sheaves	Sheaves Bldg	1,500	9,000
Clarenville			
Bank of Nova Scotia	Bank of NS Bldg	2,600	8,558
Clarenceville Masonic Hall	Masonic Hall	800	5,600
Gid Sacey	Sacey Building	10,150	41,084
Corner Brook			
Lundrigan's Ltd.	Herald Building	11,243	73,642
Lundrigan's Ltd.	Herald Tower	25,064	216,021
Lundrigan's Ltd.	Millbrook Shopping Mall	3,137	22,049
Lundrigan's Ltd.	Millbrook Shopping Mall	1,211	7,517
Curling			
E N Locke & S A Randell	Locke & Randell Bldg	1,300	5,580
Donovans			
Clenmount Holding Ltd	Industrial Park	6,752	15,864
Foxtrap			
Evelyn M Butler	Butler Building	1,320	9,702
Gander			
J & B Holdings	Burden Building	4,800	34,800
Lundrigan's Ltd.	Frazer Mall	4,446	94,068
Tucker Realty Co	Tucker Building	1,271	6,304
Goose Bay			
Loc Ranco Ltd.	Loc Ranco Bldg	3,283	19,698
Goulds			
Bidgoods Wholesale Ltd	Bidgoods Shopping Center	1,155	6,428
Grand Falls			
Burnac Realty Investors	Grand Falls	14,600	47,682
Grand Falls Realty	Cohan Building	28,700	101,877
Government of Nfld	Provincial Bldg	4,504	20,268
Happy Valley			
Mae Mitchelmore	1230 Hamilton River Road	3,360	26,880
Loc Ranco Ltd.	Loc Ranco Bldg	2,740	16,224
Harbour Grace			
E K Jerrett & Assoc Ltd	Jerrett Building	2,700	17,550
Labrador City			
S B I Management	Carol Lake Shopping Centre	6,420	57,900
Marystown			
E K Jerrett	Jerrett Building	2,209	15,463
Lundrigan's Ltd.	Marystown	1,460	9,496
Mount Pearl			
Wabush Enterprises	Mt Pearl Shopping Centre	9,860	82,804
Musgrave Harbour			
Government of Nfld	Provincial Bldg	1,250	7,500
Placentia			
J Gale & W Barron	Gale & Barron Bldg	1,200	6,000
Ramea			
J Petite and Sons	Petite Building	1,071	5,194
Rocky Harbour			
R Payne & Sons	Payne Building	2,787	11,782
St Anthony			
Cyril Barney	Barney Building	1,947	15,576
St John's			
Ashley Holdings Ltd.	Ashley Building	23,349	163,788
E Clouston	Clouston Building	1,457	13,075
Crosbie Co Management Group	McMurdo Building	5,960	43,549
Crosbie Realty Ltd	Chimo Building	1,865	16,785
Lundrigan's Ltd.	Phillip Place	1,474	8,844
Masonry Supplies Ltd.	States Building	2,600	16,608
Montreal Trust	Viking Building	19,410	133,397
National Harbours Board	Harbours Board Bldg	5,624	25,060
David Pitcher	Equity Building	2,118	19,884
Standard Manufacturing Co	36 Temperance St	3,600	24,750
Trojan Investments Ltd	Watton Building	4,825	22,236
Stephenville			
H & K Building Ltd	171 Maint Street	2,900	9,978

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Newfoundland—Concluded</i>			
Springdale			
Ford Hewlett	Hewlett Building	2,040	14,130
Wabush			
Wabush Enterprises	Brenfell Building	2,650	18,218
<i>Prince Edward Island</i>			
Charlottetown			
Basilica Recreation Centre	202 Richmond St	3,942	24,638
Beavan Enterprises	411 University Ave	2,500	11,250
The DMMM Group	MacKay Memorial Bldg	10,610	82,864
Dale Corporation	Kent Place	2,988	6,827
Farm Centre Association Inc.	Farm Centre Bldg	890	6,822
Maritime Television & Electronics ..	411 University Ave	2,500	5,625
Maurice Block Co	160A Kent St	1,200	9,300
Walter Pickard	Financial Bldg	5,100	37,203
Daniel Tweel	Tweel Building	1,038	8,304
Summerside			
Summerside Waterfront Development Corporation	Medical Arts Centre	2,890	22,573
Summerside Waterfront Development Corporation	Summerside Waterfront	5,650	50,396
<i>Nova Scotia</i>			
Bedford			
Bedford Tower Limited	Bedford Tower	29,254	248,146
Bridgewater			
Bridgewater Professional Arts	66 Pleasant St.	3,316	25,785
LaHave Developments	Bridgewater Mall	5,800	40,167
Canso			
Canso Realty Co Ltd	LHC Bldg Sydney	2,064	17,957
Chester			
Pat King Limited	Pat King Building	755	5,474
Dartmouth			
Burnside Development Co	22 Fielding Ave	4,800	12,477
Dineen Construction Ltd	Burnside Park	107,950	293,578
Excelsior Life Insurance	Burnside Park	1,651	12,549
Excelsior Life Insurance	Windmill Place	4,748	32,085
S Jachimowicz Ltd	Commerce Building	4,954	32,449
Lehn Drott Corporation	K-Mart Shopping Plaza	12,566	76,784
Maple Hurst Apts	Royal Building	66,747	342,768
Olympia & York Developments	Burnside Park	6,250	20,603
Marcel Mortgage Corp.	Windmill Road	5,167	40,726
Windmill Place	1000 Windmill Rd	2,172	17,149
Digby			
Kendrake Realities Ltd	79 Water Street	2,650	16,563
Glace Bay			
Foord Construction Ltd	Shopping Mall	3,364	22,223
Halifax			
R J Butler Ltd	Butler Bldg	3,730	42,678
Cleator Holdings Ltd	Garrison Place	1,307	14,259
Dept of Veterans Affairs	Campbell Hosp	3,905	28,700
Dresdan Arms Ltd	1532 Birmingham St	3,700	44,902
Durham Leaseholds Ltd	5161 George St	22,174	205,145
Franklin & Hershorn Ltd	Cabot Building	11,915	96,185
Halibuilding Ltd	Bank of Montreal Bldg George St	57,447	538,059
Halifax Commercial Park Leaseholds Ltd ..	Strawberry Hill	6,118	24,810
Halifax Courthouse Comm	Courthouse	2,335	6,489
Halifax Developments	Scotia Square	62,012	652,921
Halifax Parking Ltd	Scotia Square	NIL	9,320
Historic Properties	Privateers Wharf	36,485	307,958
K-Right Development Ltd	2089 Gottingen St	4,156	34,967
Lakewood Agencies	1737 Barrington St	3,000	24,148
Maritime Life Assurance	Maritime Life Bldg	24,530	201,566
Morguard Properties Ltd	Gulf Building	22,372	215,024
National Harbours Board	Pier 21 2nd Floor, Annex Building	30,047	83,616
N S Credit Union	Lady Hammond Rd	1,210	12,489
One Sackville Place Ltd	1190 Barrington St	33,116	236,749
Queen Square Develop	1888 Brunswick St	15,850	134,028
Rainnie Holdings	Rainnie Drive	4,934	15,897
Revenue Properties Central Developments Ltd ..	5121 Sackville St	14,855	128,554

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
5			
<i>Nova Scotia—Concluded</i>			
<i>Halifax—Concluded</i>			
Revenue Properties Central Developments Ltd	Hollis Street	31,864	326,296
Revenue Properties Central Developments Ltd	5614 Fenwick St.	3,790	27,435
Royal Bank	5853 College St	6,000	25,737
Saint Mary's University	St Mary's University	5,500	33,475
Toronto Dominion Building	Toronto Dominion Bank Building	4,400	27,731
Trizec Equities Ltd	Centennial Bldg	45,281	429,800
Trizec Equities Ltd	Insurance Building	52,453	513,517
Trizec Equities Ltd	Halifax Shopping Centre	15,714	145,676
Waterfront Development Corp	Bedford Row	4,462	17,144
<i>Inverness</i>			
Mrs Davis	Davis Building	1,250	6,000
<i>Kentville</i>			
Cornwallis Developments Ltd	Cornwallis Inn	8,795	70,813
<i>Lakeside</i>			
Green Gables Food Stores	Lakeside	1,100	9,900
<i>Middleton</i>			
R F Eisnor & D R Eisnor	11 Commercial St	1,320	5,940
<i>New Glasgow</i>			
Atlantic Shopping Centre	Aberdeen Mall	7,246	44,330
<i>North Sydney</i>			
Raymond Rahey	163 Main St Sydney Mines	2,000	15,000
<i>Parrsboro</i>			
Chignecto Holdings Ltd	115 Main Street	1,900	11,765
<i>Port Hawkesbury</i>			
Island Properties Ltd	Church Street	4,282	32,929
D MacKay & E MacKay	Reeve Street	2,090	12,540
<i>Sackville</i>			
Messrs C D Davison & Paul T Davis	Commercial Centre	5,757	18,611
<i>Shelburne</i>			
Sheltown Realty Ltd	Main Street	1,980	15,741
<i>Spryfield</i>			
Steve Haniias	Bank of Montreal	2,025	11,520
<i>Stewiacke</i>			
Chignecto Holdings Ltd	Riverside & Main	1,750	11,000
<i>Sydney</i>			
Cdn Shopping Centres Ltd	Sydney Shopping Mall	2,538	18,593
Cdn Shopping Centres Ltd	115 King St	1,360	2,750
Darr (C B) Ltd	Cabot House	10,991	70,004
Cathray Realities	230 Charlotte St	2,200	14,850
Imbrook Properties	1079 Kings Road	1,495	11,075
Moosehead Breweries	Moosehead Bldg	2,274	15,918
<i>Truro</i>			
Corcon Enterprises Ltd	537 Prince St	1,100	8,302
Equity Investments Ltd	35 Commercial St	1,300	9,100
Ryan's Realty Ltd	Ryan's IGA	4,050	26,912
<i>Windsor</i>			
A Bruce Card	58 Gerrish St	2,140	11,000
<i>Yarmouth</i>			
Toulan Construction Inc.	Yarmouth Shopping Centre	5,370	37,020
<i>New Brunswick</i>			
<i>Bathurst</i>			
Acme Investments Ltd	700 St Peter Avenue	1,838	12,406
Alfred Audet & Susan M Audet, Leonard Savoy & Delores Savoy	750 King Street	924	7,945
Bank of Montreal: Assignee for Frenette Brothers	159 Main Street	8,943	64,423
Cedar Investments Limited	1088 St Peter Ave (20-2-78 to 31-3-78)	2,640	444
Fundy Line Motels Ltd	El Cordobes Carbarret Building	8,260	30,833
Keystone Developments Ltd	Keystone Place	4,412	10,623
John Guyette	415 King Street	800	2,625
Nova Scotia Savings & Loan Co	786 King Street	13,045	58,220
<i>Campbellton</i>			
Free & Accepted Masons Lodge No 32	8 Adam Street	2,640	10,620
Sam Sokoloff Isadore Elefant & Marcel Elefant	C N R Building	3,712	18,598
<i>Caracquet</i>			
La Banque Provinciale du Canada Assignee for Victor & Ann Lanteigne	Lanteigne Building	1,400	8,400
<i>Edmundston</i>			
Central & Nova Scotia Trust Company of Canada	Central Trust Bldg	3,087	16,949
<i>Fairvale</i>			
Arthur Miller	Kennebecasis Drug Store	1,400	12,600
<i>Florenceville</i>			
McCain Produce Co Ltd	McCain Produce Bldg	1,800	12,600

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>New Brunswick—Concluded</i>			
<i>Fredericton</i>			
Armstrong Investments Ltd	590 Brunswick St	31,377	135,627
B Bertrum Bates Ltd	Industrial Park	2,400	9,900
Brunswick Co	259 Brunswick St	3,105	19,255
Foremost Realty Ltd	320 Maple Ave	3,660	26,670
Fredericton Developments Ltd	Kings Place	32,336	264,213
J B Real Estate Co	212 Queen St	11,703	65,242
J B Real Estate Co	61 Westmoreland St (1-3-78 to 31-3-78)	1,200	700
Mark Holding Ltd	108 Prospect St	12,048	82,319
Turner Development Ltd	385 King Street (1-4-77 to 31-8-77)	1,040	2,700
Valorinvest (Canada) Ltd	551 Prospect St	7,380	41,453
<i>Grand Falls</i>			
Grand Falls Shopping Mall Ltd	Grand Falls Shopping Mall	3,320	18,650
<i>Moncton</i>			
Assumption Mutual Life Insurance Co	236 St George St	11,345	73,417
Assumption Place Ltd	770 Main Street	25,402	214,796
Atlantic Shopping Centre Ltd	1222 Main Street	65,902	418,455
Atlantic Shopping Centre Ltd	Highfield Square	3,689	6,902
Central and Nova Scotia Trust Company	860 Main Street	5,122	42,832
Central and Nova Scotia Trust Company	E P A Hangar Moncton Airport	1,449	5,434
Cooperative Fire & Casualty Co Ltd	C I S Building 200 Commercial St	8,200	61,000
Construction Management Services Ltd	69 Waterloo St	9,000	78,210
F M H Management Ltd	100 Arden St	3,495	23,067
Gauvin Construction Ltd	135 Henri Dumant St	25,000	43,617
Keddy Motor Inns (Fredericton)	981 Main Street	2,178	20,761
MacSpear Investments Ltd	MacSpear Bldg 77 Vaughan Blvd	24,728	173,427
Multi-Leasehold Ltd	300 Baig Boulevard (1-2-78 to 31-3-78)	5,300	2,208
Norwich Union Life Insurance Society	Norwich Building	13,662	108,079
Rubin's Ltd	720 Main St	3,940	25,610
<i>Nackawic</i>			
Nackawic Developers Ltd	Nackawic Shopping Centre	2,262	14,024
<i>Newcastle</i>			
Commercial Real Estate Ltd	Corner of Jane & Pleasant Streets	4,702	35,423
Commercial Real Estate Ltd	155 Pleasant Street	3,708	28,181
<i>Richibucto</i>			
Joseph C Robichaud	Landlord's Bldg	2,756	19,292
<i>Sackville</i>			
Casey Realty	31 West Main St	8,809	71,000
K J & C K Sears	84 West Main St	1,755	11,920
<i>Saint John</i>			
Board of Governors—Community Hospital	Prince Street	2,717	8,760
City of Saint John	City Hall Building	10,179	64,637
Commercial Equipment Ltd	12 King Street	2,834	14,879
Commercial Properties Ltd c/o The Royal Trust Co	Brunswick House	1,209	11,180
Kapp Investments Ltd c/o The Rocca Group Ltd	Former Canada Permanent Bldg	4,565	34,060
Revenue Properties Co Ltd	City Hall Bldg	13,715	92,733
Rocca Group Ltd	Bldg "C" Hilyard Place	11,196	90,340
Rocca Leasholds	Cody Building	2,133	12,265
Yaffe Sales Inc	Westmorland Place	1,608	10,452
Young Men's Christian Association	Y M C A Building	5,200	75,998
<i>Shediac</i>			
Shediac Realty Ltd	174 Main Street	2,235	17,657
<i>Shippegan</i>			
Chez Robain Limitee	O Moderna Bldg	797	5,181
<i>St Stephen</i>			
Atlantic Warehouse Ltd	207 Milltown Blvd	1,550	10,900
<i>Tracadie</i>			
Mrs Rita Leger	Centre d'Achat de Tracadie Roussel Ltee Bldg Main St	1,653	14,118
<i>Woodstock</i>			
Mr Stuart Bolster	666 Main Street (1-3-78 to 31-3-78)	1,500	500
<i>Quebec</i>			
<i>Alma</i>			
Alma Theatre Co Ltd	467 Sacré-Cœur (1-5-77 to 31-8-77)	1,500	2,900
Caisse d'Entraide Economique d'Alma	825 Tanguay (15-4-77 to 8-6-77)	8,534	18,900
Les Placements Léger (1973) Inc	Les Galeries Lac St-Jean Shopping Centre	12,055	67,749
Les Placements P B L Ltée	580 Sacré-Cœur West (1-4-77 to 15-4-77)	5,593	1,515
Immeubles Deguen Ltée	690 Sacré-Cœur (1-12-77 to 31-3-78)	1,122	2,038
Immeubles Desjardins Ltée	690 Sacré-Cœur (20-2-78 to 31-3-78)	1,861	1,794

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Quebec—Continued			
Amos			
Gestion Anacing Ltée	94 sud Principale	1,932	3,348
Ancienne Lorette			
Botran Inc	Coin Notre-Dame et Saint-Gabriel	8,360	34,100
Baie Comeau			
Entreprises Baie Comeau	164 Lasalle	970	8,245
Entreprises Baie Comeau	168 Lasalle	10,395	65,800
Beaconsfield			
S J B Holdings Ltd	186 Sutton Place	9,627	70,216
Beauharnois			
City of Beauharnois	28 D St-Louis (1-4-77 to 30-9-77)	10,000	5,500
Beauport			
Town of Beauport	Montmorency-Laval Centre	4,500	25,000
Becancour			
Industrial Park Society of Quebec Centre	6110 Becancour Blvd	2,287	17,519
Bernières			
René Allard Isolation Inc	1271 Ch Saint-Jean	856	5,340
Berthierville			
City of Berthierville	558 Montcalm	3,442	24,094
Boucherville			
Bupo Inc	Fort St-Louis and Jacques Ménard	10,977	68,582
Centre Montarville	1000 boul Montarville (1-2-78 to 31-3-78)	1,410	2,187
Brossard			
Gabona Properties Ltd	3200 Lapiniere Blvd	6,216	53,572
Gabona Properties Ltd	3200 Lapiniere Blvd	1,275	9,712
Le Corbusier Investments Inc	1630 Provencher Blvd (1-4-77 to 30-9-77)	30,000	84,101
Cap-Chat			
Town of Cap-Chat	Intersection of Notre-Dame and Hôtel de Ville	2,170	8,400
Cap-Rouge			
Bourget, Bourget and Fréchette	1374 Provencher Cap-Rouge (1-12-77 to 31-3-78)	1,822	3,189
Chambly			
M Florian Benoit	1373 Bourgogne	5,500	40,150
Holland Holdings Inc	1465 Industriel	3,475	27,800
Holland Holdings Inc	1465 Industriel	1,220	2,440
Chandler			
M J E Carbonneau	474 Hôtel de Ville	3,282	5,151
M J E Carbonneau	3741 ouest Commercial	3,750	23,905
Châteauguay			
M Frederico Belmonti	73 D'Anjou Blvd	2,800	12,600
Place Valencia	102 St-Jean-Baptiste	3,000	24,460
Place Valencia	56 Place Valencia	600	2,400
Chibougamau			
Immeubles J P A Ltée	462 Commercial	1,546	1,752
Immeubles J P A Ltée	426-3rd Street	3,370	24,432
Chicoutimi			
Succession J F Grenon	261 est Racine	3,550	10,875
La Corporation J H Lessard Ltée	282 Ste Anne Avenue	1,300	9,425
M Robert Côté	50 Racine East (1-2-77 to 28-2-77)	12,000	6,450
M Jean Fortin	413 est Racine (1-5-77 to 31-8-77)	900	1,800
Les Entreprises Thibault Ltée	735 Peter McLeod	875	5,906
M Jean Fortin	281 Racine	2,300	14,950
Les Immeubles Abraham Ltée	68 Racine	1,603	1,276
Les Immeubles Julien Riverin Ltée	940 Chabanel	4,650	27,393
Les Immeubles Julien Riverin Ltée	942 Chabanel	3,690	20,000
Les Immeubles Murdock Ltée	114 est Racine	3,100	19,181
Les Immeubles Murdock Ltée	142,158 Racine (1-1-78 to 31-3-78)	850	1,500
Les Immeubles Perron Ltée	72 Jacques Cartier West	2,840	9,410
Les Immeubles Perron Ltée	72 ouest Jacques Cartier	3,290	10,481
Les Immeubles Perron Ltée	31 Racine West	3,456	27,648
Les Immeubles Thérberge Ltée	Local C A C	7,184	48,099
J R Thérberge Ltée	267 est Racine	11,580	32,253
J R Thérberge Ltée	267 Racine Street East	800	5,360
Côte Ste Catherine			
Société de Gestion Katerimed Ltée	92 Union	1,100	5,660
Danville			
Ville de Danville	52 rue Principale	1,375	5,500
Deux-Montagnes			
Stephen Dvorsky	Lachapelle	1,420	9,826
Dollard-des-Ormeaux			
Blue Haven Shopping Village	3689-91 St John's Road	4,445	36,962
Val Royal Ltée	4894 boul des Sources (1-9-77 to 31-3-78)	7,294	29,583
Dorion			
La Société Immobilière de Vaudreuil Inc	100 Harwood Boulevard	1,000	5,000
La Société Immobilière de Vaudreuil Inc	100 Harwood Blvd	2,100	10,970

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
\$			
<i>Quebec—Continued</i>			
Delson			
Ville de Delson	50 rue Sainte-Thérèse	1,070	4,888
Dorval			
Allan Zavalkoff & Lewis Greenberg	613 Orly Road	10,049	31,161
Department of Transport	Air Terminal	876	9,198
The Manufacturers' Life Insurance Co Ltd	Air Cargo Building (1-4-77 to 31-12-77)	6,000	23,404
Marathon Aviation Terminal	Air Cargo Building (1-4-77 to 31-12-77)	5,456	54,930
Marathon Aviation Terminal	International Airport		10,824
Marathon Aviation Terminal	Air Cargo Building	38,320	83,153
Marathon Aviation Terminal	Air Cargo Building (1-4-77 to 31-12-77)	6,800	26,465
Sunbro Inc	2121 North Service Road	37,344	254,325
Sunbro Inc	2121 North Service Road	4,401	42,497
Steinberg's Shopping Centre	378 Dorval Avenue	1,900	12,000
Drummondville			
Hama Inc	Place du Centre	15,316	99,419
Hama Inc	150 Marchand (1-4-77 to 31-8-77)	761	2,125
M Claude Martin	152 Cockburn Avenue	1,200	5,400
M Claude Martin	152 Cockburn Avenue	350	2,188
Mme Thérèse Letendre-Surprenant	400 Saint-Georges Street	4,270	30,957
Duburger			
Fédération de l'U P A	1787 Hamel Blvd	700	5,740
Place Charles Baillargeon	2030 Père Lelièvre Blvd	4,676	21,042
East Broughton			
Mme Rita Morissette-Turcotte	rue Saint-Joseph (1-4-77 to 31-7-77)	1,218	1,827
M Jean Turcotte	757 10th Avenue (1-8-77 to 31-3-78)	1,218	6,049
Eastcourt			
M J J Sénécal	rue Principale	840	5,099
Farnham			
M Rosaire Rhéaume	104-106 Main	7,500	47,246
Fermont			
Sofinac Inc	Fermont Shopping Centre	2,114	31,139
Fort Georges			
Coopérative indienne de Fort-Georges	Coopérative indienne de Fort-Georges	1,600	19,200
Gagnon			
M Gérard Robitaille Syndic	rue Principale (1-4-77 to 31-8-77)	3,000	7,500
Laurent Brodeur Inc	rue Principale (1-9-77 to 31-3-78)	3,000	10,500
Gaspé			
P E Lapiere et Fils Ltée	Lapiere Building rue Adams	2,966	14,499
Les Immeubles Desrosiers Inc	Place Jacques Cartier	4,555	25,964
Les Immeubles Desrosiers Inc	65 Morin	2,907	10,901
Les Immeubles Desrosiers Inc	Port de Gaspé	1,200	7,020
Les Placements Gaspé Inc	rue de la Reine	1,092	6,006
Gentilly			
M Normand Croteau	2075 Becancour	1,259	6,700
Granby			
M Bernard Léveillé & Gérard Allaire	35 Dufferin	4,000	30,000
M André Croteau	61 rue Évangéliste (1-2-78 to 31-3-78)	1,840	3,987
M Emilien Ouellette	615 Main	5,697	37,386
M Onil Roux	574 Main	6,840	42,750
Grand' Mère			
M Paul A Bisson	570-6th Avenue	4,500	24,750
M Paul A Bisson	570-6th Avenue (1-4-77 to 31-8-77)	500	875
Hauterive			
Kimel Gillen et Norton	625 Laflèche	1,280	284
Hemmingford			
Municipality of the Town of Hemmingford	Town Hall	1,767	9,896
Iberville			
Municipality of Iberville	385-5th Avenue	5,562	25,029
Joliette			
M Yves Bousquet	576 rue Bousquet (1-3-78 to 31-3-78)	1,500	1,000
Les Immeubles Barthelémy Inc	37 Place Bourget	6,044	36,636
Jonquière			
Zeller's Ltée	354 Saint-Dominique (12-1-77 to 31-3-78)	8,000	17,467
Immeuble Bourgeois-Hébert Inc	79 Sainte-Famille (12-2-78 to 31-3-78)	1,491	1,179
C E G E P Jonquière	65 Saint-Hubert (1-5-77 to 31-8-77)	906	2,000
Joutel			
M Paul Corriveau	Lot 197 A	950	7,838
Lac Beauport			
Georges Clarke	Du Lac Blvd (1-4-77 to 30-9-77)	1,980	5,841
Société immobilière Irving Ltée	Boulevard du Lac (1-10-77 to 31-3-78)	1,980	5,841

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
		\$	
<i>Quebec—Continued</i>			
Lachine			
M Henry Avrith	832 Notre-Dame Street (1-5-77 to 30-8-77)	900	2,300
Greenbro Holdings Inc	2920-2960 Notre-Dame	7,000	42,566
Greenbro Holdings Inc	2920-2960 Notre-Dame	2,450	16,295
M Gilles Huot	2150 Saint-Joseph (31-4-77 to 30-6-77)	8,000	2,730
S Tabak	915 Notre-Dame	4,046	23,060
Lachute			
Les Boutiques A I Inc	498 rue Principale (1-2-78 to 31-3-78)	1,200	1,850
Polaris Lincoln Inc	Les Galeries Lachute (1-12-77 to 31-3-78)	7,038	59,823
Lac Etchemin			
Lac Etchemin Municipal Corporation	208-2nd Avenue	1,984	10,416
La Grande			
Société d'Énergie de la Baie James	LG2 Complex	2,884	46,144
La Pocatière			
Les Immeubles Robitaille & Marchand Inc	La Pocatière	1,720	932
Immeubles Robitaille & Marchand Inc	La Pocatière	2,863	18,480
LaSalle			
Hawco Construction Ltd	580 Dollard Street	88,649	204,319
Le Cavalier Shopping Centre	8176 Champlain (1-4-77 to 31-12-77)	10,000	114,999
Omega Investments Ltd	2107 Lapierre	3,360	21,168
L'Assomption			
L'Assomption Professionnal Centre Inc	180 Notre-Dame	3,710	22,260
M Laurent Gagnon	306 Saint-Pierre	4,090	20,135
Laval			
La Corporation du Collège Montmorency	475 boul de l'Avenir (1-5-77 to 31-8-77)	1,200	2,400
Les Immeubles Carrefour Ltée	1600 boul Saint-Martin (1-3-78 to 31-3-78)	2,005	1,449
M Laurent Lafrance	26 Montée Masson (1-4-77 to 31-10-77)	790	1,850
M Laurent Lafrance	26 Montée Masson (1-11-77 to 31-3-78)	1,601	6,575
Beaufort Realities (1964) Inc	1760 des Laurentides	9,780	90,000
Cote Saint-Luc Building Corp	4440 Samson	10,122	47,103
Duvernay Shopping Centre	Duvernay Shopping Centre	9,376	60,291
G L Building Inc	3 Place Laval	26,549	177,839
Val des Arbres Building Inc	1600 Saint-Martin Blvd	28,677	239,789
Elias Malka	207 Sainte-Rose Blvd	4,883	32,500
J Filiatreault et B Beaugard	1205 Valleyfield (1-2-78 to 31-3-78)	8,000	3,933
La Société d'Administration Bugard Ltée	1950 boul de la Concorde (1-2-78 to 31-3-78)	1,587	2,123
Les Placements Centerville Inc	850 Montrose	10,100	42,774
Value Development Corp	600-3rd Avenue	7,261	49,150
Label-sur-Quévillon			
J Lucien Allard Ltée	Lots 1-5-4 TC-1-62	2,725	13,200
Lennoxville			
Ascot Temple Inc	2 Belvedere (20-5-77 to 28-2-78)	1,500	4,697
Levis			
Les Immeubles F G B L F Enr	67 Côte du Passage	965	6,996
Paul H Bélanger	51 Belair	3,894	6,845
Léo Turmel	91 Saint-Georges (1-5-77 to 31-8-77)	1,700	3,200
Paul H Bélanger	53 Bélair	17,233	52,920
Placements Tanguay Inc	Place Tanguay	24,233	161,149
Placements Tanguay Inc	Place Tanguay	960	6,720
Placements Tanguay Inc	Place Tanguay (1-3-78 to 31-3-78)	1,711	855
Longueuil			
Crestview Construction Inc	2890 Chemin Chambly	7,725	57,479
M Paul Gagnon	90 boul Sainte-Foy	685	457
Les Habitations centrales A C Inc	2150 Chemin Chambly	1,480	2,668
Schaan Properties Ltd	101 Place Charles Lemoyne	3,552	40,256
Schaan Properties Ltd	101 Place Charles Lemoyne	2,613	3,157
Edifice Sommet Longueuil Inc	174 Sainte-Foy Blvd	2,549	21,921
Complex Metro Longueuil Inc	1000 de Sérigny (4-5-77 to 31-8-77)	1,060	3,538
Trisud Corporation Inc	Port St Laurent Building	60,212	279,745
Véronneau & Cie Ltée	173-185-191 St Jean	21,466	145,440
Ville de Longueuil	100 Place Charles Lemoyne	17,736	52,307
Loretteville			
Cité de Loretteville	236 Racine	1,300	8,667
Lotbinière			
M Michel Bélanger	320 Principale	839	1,674
Mascouche			
Yvonne Mathieu	3003 Ste-Marie	766	5,500

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Quebec—Continued			
Matagami			
Les Immeubles S V D	2-6 des Rapides Street	2,990	16,445
Matane			
Les Immeubles C J R D (Matane Inc.)	344 Saint-Jérôme	968	550
Les Galeries du Vieux Port	Les Galeries du Vieux Port Shopping Centre	9,300	58,125
Wellie Gauthier	122124 Soucy	1,367	583
S E I M Inc	235 St-Jérôme (15-12-77 to 28-2-78)	650	1,537
S E I M Inc	235 St-Jérôme	2,100	16,830
S E I M Inc	235 St-Jérôme	2,500	20,025
S E I M Inc	235 Saint-Jérôme (1-9-77 to 28-2-78)	900	3,413
S E I M Inc	235 Saint-Jérôme	1,000	8,000
S E I M Inc	235 Saint-Jérôme (1-8-77 to 31-1-78)	2,950	15,733
Mirabel			
Matac Cargo Ltd	International Airport	14,243	148,039
Matac Cargo Ltd	Building C-1	26,038	165,126
Transport Canada	Terminal Building	2,830	54,760
Transport Canada	Administration Building	750	9,712
Transport Canada	Administration Building	1,000	12,950
Transport Canada	Administration Building (1-4-77 to 31-3-78)	8,825	266,662
Montmagny			
Després & Landry	1 Place de l'Église	880	6,380
Conex Inc	101 ouest Taché	1,400	1,920
Montreal			
Adconex Société de Gestion immobilière Inc	1851 est Sherbrooke	1,361	8,166
David Adler	1250 Ste-Catherine East	9,810	94,322
David Adler	1260 Ste-Catherine East	26,350	254,904
Arthrex Corporation	1080 Beaver Hall Hill	32,281	325,755
Avmor Realty	5800 St Denis	24,951	130,743
Bank of Montreal	155 St James West	17,470	105,868
Bank of Montreal	1010 Lagachetière (1-4-77 to 31-10-77)	1,850	9,982
Belcourt Construction Co.	7115 St Laurent	9,780	115,000
Belcourt Construction Co.	12055 Laurentien Blvd	9,780	112,283
Bonaventure Building Inc.	19 Le Royer	2,793	11,451
Bonaventure Building Inc.	6 Farnham	3,356	28,253
Bonaventure Building Inc.	6 Farnham	4,331	60,553
M G Barsalino	1995 est Bélanger	2,700	21,150
Cadillac Fairview Corp	550 Sherbrooke West	1,400	10,595
Calumet Development Inc	3432 Masson	10,469	90,053
Canadian National Railways	C N R Station	16,034	2,285
Canadian National Railways	1080 University	174,246	634,920
Casgrain Commercial Centre	5425 Casgrain	12,812	78,401
C P Ltd	1180 Lagachetière	7,134	425
Centre Beaubien Trust	1453 Beaubien East	21,643	164,622
Centre Beaubien Trust	1451 Beaubien East	8,585	79,251
Centre Métro Inc	2020 University	38,602	362,818
Cie du Marché Central Métropolitain Inc	805 Marché Central	2,187	17,843
Cical Investments Inc	3450 Ontario	17,496	79,842
Cical Investments Inc	3450 Ontario	1,200	10,639
Dynasty Investments Ltd	410 St Nicolas	4,890	22,379
Fairway Management Corp Inc	5858 Côte des Neiges	10,711	110,507
F D L Co Ltd	2525 Cavendish Blvd	4,425	27,656
First Quebec Corporation	1080 Beaver Hall (1-2-78 to 31-3-78)	1,150	2,012
Foundation Scottish Properties Ltd	1010 Lagachetière	6,010	57,912
Foundation Scottish Properties Ltd	1010 Lagachetière (1-4-77 to 28-2-78)	32,894	245,544
Foundation Scottish Properties Ltd	1010 Lagachetière (1-9-77 to 31-3-78)	12,174	96,957
Foundation Scottish Properties Ltd	1010 Lagachetière (1-9-77 to 31-3-78)	978	11,682
Foundation Scottish Properties Ltd	1010 Lagachetière (1-4-77 to 31-3-78)	670	6,285
Foundation Scottish Properties Ltd	1010 Lagachetière (1-9-77 to 31-3-78)	1,223	11,877
Foundation Scottish Properties Ltd	1010 Lagachetière (1-4-77 to 31-8-77)	987	6,040
Gamma Properties Inc	1000 Sherbrooke West	3,190	29,508
Gamma Properties Inc	1000 Sherbrooke West (15-9-77 to 31-3-78)	1,173	7,655
	(1-10-76 to 31-3-77)	405	2,227
Globe Parking	Place Victoria		17,795
Globe Parking	Phillips Square		475
Globe Parking	2001 University		30,080
Gold Castle Holdings Ltd	1410 Stanley	8,958	79,640
Gold Castle Holdings Ltd	1410 Stanley	18,706	163,983
Gunter Arzberger	4205 St Denis	20,923	142,093
Guy Towers Management Corp	550 Sherbrooke West	10,669	83,197
Hamel Jacques	1779 Henri-Bourassa Blvd	6,955	44,906
M Réjean Hudon	5844 des Écores	11,806	48,544
Immeubles Trans-Québec Inc	505 Sherbrooke West	9,933	19,672

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Quebec—Continued</i>			
<i>Montréal—Continued</i>			
Immeubles Trans-Québec Inc	3555 Berri	1,020	6,450
Immeubles Trans-Québec Inc	855 Ste Catherine East	18,716	141,717
E Léo Kolber	550 Sherbrooke West	50,759	89,782
E Léo Kolber	550 Sherbrooke West (1-4-77 to 31-12-77)	1,400	7,942
E Léo Kolber	550 Sherbrooke West (1-4-77 to 31-1-78)	782	6,012
E Léo Kolber	550 Sherbrooke West	7,170	50,953
E Léo Kolber	550 Sherbrooke West (1-4-77 to 31-1-78)	12,582	97,496
E Léo Kolber	550 Sherbrooke West (1-5-77 to 31-3-78)	9,875	62,377
E Léo Kolber	550 Sherbrooke West (1-4-77 to 30-4-77)	8,896	4,537
E Léo Kolber	550 Sherbrooke West (1-4-77 to 30-6-77)	3,044	6,741
E Léo Kolber	550 Sherbrooke West (1-4-77 to 31-12-77)	22,000	160,142
E Léo Kolber	550 Sherbrooke West	19,922	155,391
E Léo Kolber	550 Sherbrooke West (1-4-77 to 31-9-77)	2,200	8,100
E Léo Kolber	550 Sherbrooke West (1-2-78 to 31-3-78)	4,000	4,613
E Léo Kolber	550 Sherbrooke West (1-2-78 to 31-3-78)	690	796
E Léo Kolber	550 Sherbrooke West	3,942	26,824
E Léo Kolber	550 Sherbrooke West	1,175	8,756
E Léo Kolber	550 Sherbrooke West	11,378	100,065
Joseph Kracauer	6850 Sherbrooke West	30,551	195,642
Larivière Construction Enrg	305 Saint-Joseph East	2,895	28,000
Laurentian Fashion Ltd	1625 Chabanel	14,236	96,216
Ralf Lazar & Dame Annie Smith	7640 St Michel	23,400	75,809
Libra Realities Inc	1550 de Maisonneuve	30,000	283,752
Libra Realities Inc	1550 de Maisonneuve (1-5-77 to 31-8-77)	1,500	8,000
Marathon Realty Co Ltd	4499 Iberville	608	3,344
Claude Marcoux et J B Handfield	3035 Hochelaga	5,280	34,000
McCord Street Sites Ltd	151-195 du Séminaire	36,493	40,457
McCord Street Sites Ltd	191-195 du Séminaire	36,253	30,211
Metropolitan Parking Inc	2020 University		12,220
Ministère des anciens Combattants	4565 Chemin de la Reine Marie	4,800	42,696
Montreal City & District	276 St Jacques West	2,086	13,313
Montreal Trust	1626 St Hubert	16,900	19,800
National Harbours Board	Port of Montreal Building	2,700	15,765
National Harbours Board	Port of Montreal Building (1-4-77 to 31-7-77)	8,467	22,579
National Harbours Board	Port of Montreal Building	48,652	369,289
National Harbours Board	Port of Montreal Building (1-4-77 to 31-7-77)	16,325	46,638
National Harbours Board	Port of Montreal Building (1-4-77 to 30-6-77)	2,608	9,780
National Harbours Board	Port of Montreal Building (1-4-77 to 31-12-77)	7,356	61,751
National Harbours Board	Sutherland Pier (1-4-77 to 23-2-78)	8,354	96,976
New Montreal Stock Yards Ltd	316 Bridge	1,148	7,818
Notre-Dame Holding Corp	1970 Ste Catherine West	14,064	234,868
Northern Telecom Ltd	1134 Ste Catherine West	6,060	38,038
Office Municipal d'Habitation de Montréal	757 des Seigneurs	14,190	19,667
Organization de l'Aviation Civile Internationale	1000 Sherbrooke West	1,376	18,087
Oxford Development Group Ltd	640 Ste Catherine West	8,276	271,506
Oxford Development Group Ltd	1255 University (1-3-78 to 31-3-78)	1,514	975
Oxford Development Group Ltd	1255 University	4,540	33,584
John Pappas	915 Jean Talon West	1,150	8,337
Henri Paquin J P Paquin et Maurice de Palma	3730 Metropolitan Blvd	16,988	111,934
Parthenon Investments Ltd	5655 Marseille Street	65,000	234,000
Place Décarie Inc	5250 Ferrier	22,558	139,389
Place Décarie Inc	5250 Ferrier (1-4-77 to 31-5-77)	5,315	4,641
Place Décarie Inc	5250 Ferrier Street (15-4-77 to 31-8-77)	1,388	12,905
Place Desjardins Inc	1 Complexe Desjardins	16,681	155,940
Place Victoria St Jacques Inc	Place Victoria	17,460	186,616
Place Victoria St Jacques Inc	Place Victoria	3,988	56,509
Place Victoria St Jacques Inc	Place Victoria	22,835	245,898
Place Victoria St Jacques Inc	Place Victoria	10,420	30,946
Place Victoria St Jacques Inc	Place Victoria	8,792	100,423
Place Victoria St Jacques Inc	Place Victoria	2,353	27,466
Place Victoria St Jacques Inc	Place Victoria	60,691	44,358
Place Victoria St Jacques Inc	Place Victoria	5,700	60,895
Place Victoria St Jacques Co Inc	Place Victoria (1-4-77 to 31-1-78)		
Place Victoria St Jacques Co Inc	Place Victoria (1-12-77 to 31-3-78)	4,351	16,099
Propriétés Cité Concordia Ltée	300 Léo Parizeau	74,256	634,051
Services Immobiliers Promanac	2600 Ontario	1,300	9,300
Pruitt Investments Corp	3336 Ontario (1-2-78 to 31-3-78)	1,564	2,981
Paul Rolland Const Ltée	560 Henri-Bourassa West	2,928	24,156
Paul Rolland Const Ltée	560 Henri-Bourassa West	10,942	124,753
Safeway Parking	1000 Sherbrooke W		6,728
Scott Lasalle Ltd	535 Fleury East	5,000	23,789
Société immobilière totale	1010 Lagachetière	33,900	100,508

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
5			
<i>Quebec—Continued</i>			
<i>Montreal—Concluded</i>			
Société d'investissement York Hannover Ltd.	2001 University (1-12-77 to 31-3-78)	86,260	748,762
Nic Stancath	1134 Ste Catherine	2,355	18,189
Stanley Auto Parking	1245 Stanley		8,090
Spetzwig Holdings Ltd	9275 Clark	21,400	92,185
Sternthal Realty Co Ltd	1435 St Alexandre	9,394	60,189
Tamat Ltd	510 St Laurent Blvd (1-1-78 to 31-3-78)	7,910	68,770
Tamat Ltd	510 St Laurent Blvd	1,522	10,350
Tamat Ltd	510 St Laurent Blvd (1-4-77 to 30-4-77)	3,955	9,538
Tamat Ltd	510 St Laurent Blvd	3,955	21,505
Télé-Métropole Inc	1600 de Maisonneuve Blvd	48,160	360,197
Three Way Holdings	910 Sherbrooke	3,228	22,074
Travaux Publics du Québec	10 Craig East	16,000	104,660
Treitel Enterprises Ltd	9310 St Laurent Blvd	16,563	95,994
Trewin Establishment	205-207 Ste Catherine	9,000	42,754
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-11-77 to 31-3-78)	13,471	53,042
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-5-77 to 31-10-77)	5,408	19,636
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-11-77 to 31-3-78)	37,920	161,901
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-12-77 to 31-3-78)	22,234	75,267
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-4-77 to 30-11-77)	18,833	85,993
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-4-77 to 31-12-77)	26,072	108,583
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-4-77 to 31-10-77)	2,420	10,850
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-4-77 to 31-12-77)	6,440	29,346
Trizec Equities Ltd	515 ouest rue Sainte-Catherine (1-4-77 to 31-12-77)	13,036	56,851
Trizec Equities Ltd	500 Place d'Armes	17,028	106,136
Trizec Equities Ltd	500 Place d'Armes (1-4-77 to 30-4-77)	11,282	52,500
Trizec Equities Ltd	500 Place d'Armes (1-4-77 to 30-4-77)	3,215	11,345
Trizec Equities Ltd	500 Place d'Armes (1-4-77 to 30-4-77)	3,281	5,936
Trizec Equities Ltd	500 Place d'Armes (1-4-77 to 30-9-77)	3,031	17,797
Tynevale Investment Co Ltd	6700 est rue Sherbrooke	10,930	58,252
Urbana Realities Ltd	5165 ouest rue Sherbrooke	2,345	15,835
Claude Verreault	450 est boul Saint-Joseph	3,200	10,200
Wen-Maur Holdings Ltd	1515 ouest Antonio Barbeau	60,000	153,074
Wizard Development Inc	3333 est Crémazie (15-4-77 to 31-8-77)	1,200	2,716
Woodway Realty Corp	666 ouest rue Sherbrooke	3,238	27,810
Woodway Realty Corp (Canada) Ltd.	666 ouest rue Sherbrooke (1-10-77 to 31-3-78)	1,110	4,995
Murdochville			
Jacques Gendron	602 2nd Street	2,600	18,567
New Richmond			
Immeubles Fradet Inc	Place Richmond	2,650	13,200
Normandin			
Normandin Municipal Corporation	348 St-Cyrille	1,720	11,008
Notre-Dame des Laurentides			
Mme Liliane Pelletier-Langlois	144 Notre-Dame	934	6,771
Outremont			
Value Development Corp	1435 Van Horne	15,600	128,470
Palmarolle			
Benoit Paradis	134 Main	1,465	7,985
Panet			
St-Fabien de Panet Municipal Corporation	Centre Paroissial	960	6,000
Pierrefonds			
Mirelis Investments Ltd	10990 Gouin Blvd West (1-4-77 to 31-12-77)	2,900	17,404
Pierreville			
René Thibault	Corner Georges & Sill	1,720	15,602
Pointe-aux-Trembles			
C A G R Holdings Inc	1225 St-Jean-Baptiste Blvd	9,980	38,582
Pointe-Claire			
Alexina Investment Ltd	15 Donegami Street	20,920	93,160
Progressive Holdings Inc	189 Hymus Blvd	12,665	79,824
Progressive Holdings Inc	189 Hymus Blvd (25-4-77 to 26-8-77)	1,250	3,425
Beaucary Construction Inc	2000 Hymus Boulevard	30,000	114,000
Port Alfred			
Immeubles Thibault Ltée	411-1st Avenue	1,400	5,600
Port Cartier			
Roch Gagné	49 Parent Avenue	8,640	74,436
Roch Gagné	55 Parent Avenue	658	8,060
Roch Gagné	51 Parent Avenue	2,825	17,303
Poste à la Baleine			
Corporation Épiscopale Catholique Romaine	Poste à la Baleine	1,440	11,070
Quebec			
M Marcel Adams	100 d'Youville	3,611	29,005
Bellevue Trust	1535 Sainte-Foy	3,200	20,496

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>Quebec—Continued</i>			
<i>Quebec—Concluded</i>			
Bellevue Trust	1535 Sainte-Foy	3,800	24,404
Bellevue Trust	1535 Sainte-Foy	19,710	156,063
Bois Fontaine Inc	930 Sainte-Foy	25,798	183,682
Campeau Corp	Le Claridge Building (1-7-77 to 31-7-78)	8,850	13,800
Campeau Corp	Le Claridge Bldg (1-7-77 to 31-3-78)	9,480	54,987
Cité de Québec	300 Saint-Joseph (1-4-77 to 31-8-77)	3,700	9,000
Corporation Mail St-Roch	Mail St-Roch	200	7,000
Commission des Écoles Catholiques de Québec	286 Marie de l'Incarnation (1-4-77 to 31-8-77)	1,500	3,800
Conseil des Ports Nationaux	Champlain Harbour Station	262,375	33,112
Conseil des Ports Nationaux	Shed No 104 (1-10-77 to 31-3-78)	4,386	3,632
Gestion immobilière R P E Inc	40 Saint-Jean (1-2-78 to 31-3-78)	1,862	1,862
Gestion immobilière R P E Inc	50 Saint-Jean (1-12-77 to 31-3-78)	1,260	2,388
Gestion immobilière R P E Inc	50 Saint-Jean	3,300	19,250
Les Immeubles Liégeois Inc.	137 des Chênes	1,815	10,436
Les Immeubles Liégeois Inc.	137 des Chênes	22,860	131,526
Les Immeubles St-Roch Inc.	200 Lallemand	5,900	43,142
Les Immeubles St-Roch Inc.	190 Dorchester	18,698	131,834
Les Immeubles Saint-Roch Inc	215 Caron	3,750	8,403
Les Immeubles d'Youville	800 d'Youville	5,885	52,962
M Jacques Lavoie	St Paul Parking		22,800
M Régean Lussier	360 Sainte-Hélène (1-2-78 to 31-3-78)	1,350	1,500
Montcalm Building	640 Saint-Jean	3,870	49,245
Place Québec Inc	2 Place Québec	12,652	94,454
Place Québec Inc	2 Place Québec	5,720	42,300
Place Québec Inc	2 Place Québec	2,400	18,610
Place Québec Inc	2 Place Québec	8,100	89,100
Place Québec Inc	2 Place Québec	4,246	30,783
Placements d'Auteuil Ltée	250 Grande Allée	840	4,748
Placements Saillans Ltée	2525 Henri-Bourassa	7,800	52,650
Société Centrale Hypo et Logement	125 Benoit XV	4,823	23,558
St Laurent Building	250 Grande Allée (1-4-77 to 31-7-77)	840	2,374
W & D Rourke	870 Ernest Gagnon	23,287	96,641
M Edmond Sylvain	70 Dorchester	5,009	40,072
M Edmond Sylvain	70 Dorchester	8,200	55,350
<i>Québec West</i>			
Laurent Gagnon Inc	1285 Charest Blvd W	11,807	63,600
<i>Radisson</i>			
Société de Développement de la Baie James	Suites B1185-6 A1150 (1-8-77 to 31-3-78)	625	4,449
<i>Repentigny</i>			
S B I Properties Ltd	155 Notre-Dame	6,520	17,403
<i>Richmond</i>			
Les Entreprises Gilduc Inc	109 Coiteux	3,023	17,685
<i>Rimouski</i>			
Bellavance Inc	294 Taché	1,400	8,149
Julien Brisson	140 St Germain West (1-4-77 to 18-6-77)	1,800	2,535
G Hins Inc	Place St Laurent	12,313	70,184
G Hins Inc	Place St Laurent	3,300	20,625
G Hins Inc	70 St-Germain East (1-1-78 to 31-3-78)	3,850	1,487
G Hins Inc	70 St-Germain East (1-10-77 to 31-3-78)	800	2,800
Trust General Canada	St-Germain East	28,000	62,320
Trust General Canada	352 de la Cathédrale (1-3-78 to 31-3-78)	1,000	583
Trust General Canada	124 Vimy	1,900	7,030
<i>Rivière du Loup</i>			
Rivière du Loup Shopping Centre Inc	298 Thériault Blvd	13,547	73,154
Gilles Lévesque	450 Lafontaine (1-3-78 to 31-3-78)	1,851	1,000
<i>Roberval</i>			
Mme Thérèse Bérubé	555 Saint-Joseph Blvd (15-2-78 to 31-3-78)	1,000	975
<i>St-Basile-Le-Grand</i>			
Bonaventure Rocheleau	56 Robert	1,545	15,925
<i>St-Côme</i>			
Avila Lajeunesse	Lot P-27M	690	5,347
<i>St-Éleuthère</i>			
Roger Bélanger	St-Éleuthère (1-8-77 to 31-3-78)	920	3,374
<i>St-Émile</i>			
André Fleury	62 Lapierre Blvd	825	5,700
<i>St-Esprit</i>			
M Pierre Caille	30 Principale	1,000	4,400
<i>St-Eustache</i>			
Beauward Ltée Shopping Centres	367 Sauvé Blvd	1,100	5,390
Place St Eustache Ltée	367 Sauvé Blvd	2,324	11,382
<i>St-François de Montmagny</i>			
Jean-Paul Bolduc	Principale	1,138	5,080

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
\$			
<i>Quebec—Continued</i>			
St Hubert			
Cote St Luc Building Corp	5875 Chambly Road	11,256	51,159
St Hyacinthe			
Omer Bernier & Damien Lapalme	2195 Ste Anne	5,974	35,588
Beauward Ltée Shopping Centres	3100 Laframboise Blvd	3,139	19,699
Les Services de la Main-d'œuvre agricole de l'U P A	1775 des Cascades	1,000	5,625
St Isidore de Laprairie			
André et Paul Lancôt	St Régis	1,100	5,050
St Jean			
Investments Seigle Inc	320 du Séminaire Blvd	6,584	35,730
Le Centre d'achats du Vieux Saint-Jean	245 Richelieu (1-2-78 to 31-3-78)	2,007	3,512
St Jérôme			
Évêché de St Jérôme	236 du Palais	5,000	23,833
Les Immeubles Jérômias Inc	208 St Georges (1-2-78 to 31-3-78)	1,449	1,789
Côme Léger	324B Labelle Street (1-4-77 to 30-9-77)	800	3,000
La Société immobilière totale Inc	225 du Palais	11,800	37,781
Public Works of Québec	205 de Martigny	4,200	28,350
Public Works of Québec	205 de Martigny	2,100	14,175
Public Works of Québec	85 de Martigny	6,614	46,629
St Laurent			
Area Equipment Co Inc and Edward Rapoport	645 Montée de Liesse Road	18,000	38,283
Area Equipment Co Inc and Edward Rapoport	645 Montée de Liesse Road	16,200	50,287
Area Equipment Co Inc and Edward Rapoport	645A Montée de Liesse Road	15,738	41,670
Beaufort Realities (1964) Inc	392-416 Isabey	21,450	53,998
Le Bazar Shopping Centre Inc	3700 Côte Vertu	10,550	74,591
Immeubles Place St Laurent Métropolitain	100 Alexis Nihon Building	32,428	224,407
L D H Schreiber Ltd	4750 Bourg	9,500	29,119
Liguro Investments Inc	790 Laurentian Blvd	3,648	23,604
Niagara Falls Estates Canada Ltd	665 Montée de Liesse Road	39,495	66,166
St Lazare de Vaudeuil			
Fernand Roussin	1932 Angélique Road (1-4-77 to 31-12-77)	620	4,410
St Léonard			
Centre Langelier Inc	7373 Langelier Blvd	2,690	21,520
Fréchette Development Corp	5135 Jean Talon E	9,780	121,000
Fréchette Development Corp	5165 Jean Talon E	3,981	36,608
Fréchette Development Corp	5165 Jean Talon E (1-3-77 to 31-3-77)	20,559	161,388
The Great West Life Insurance Co	6245 Metropolitan Blvd East	360,780	364,636
Maumax Properties	7500 Viau	20,978	134,307
Oshawa Properties Ltd	7500 Viau	10,207	61,242
Fausto Palotta	6245 boul Métropolitain	44,452	67,235
St Louis de Terrebonne			
Roger Lalongé	3845 Montée Gagnon	608	5,400
St Maurice de Champlain			
M Gilles Fortin	1500 Notre-Dame (1-3-78 to 31-3-78)	740	520
Immeubles Gaétan Bourassa	845 Boul Marie-Victorin	1,024	7,936
St Paul l'Ermite			
St Paul Professional Centre	555 Notre-Dame	3,300	28,875
St Paul de Montminy			
Ferdinand Blais	Chemin Taché (1-7-77 to 31-3-78)	850	4,725
St Rémi de Napierville			
Service de la Main-d'œuvre agricole de l'U P A	6 du Moulin	975	7,274
St Adèle			
Mary Elizabeth Bridges & Robert de Fougerolles	110 Valiquette	2,230	12,002
St-Anne des Monts			
Immeubles Tobie Inc	158 ouest 1ère Avenue	1,482	770
Ste Dorothée			
Immeuble C L Enr	970 Montée Gravel	9,780	75,795
Ste Foy			
Real Hamel Construction	2750 Chemin Ste Foy (15-3-78 to 31-3-78)	1,905	635
Les Immeubles Roussin Ltée	Galeries Duplessis Shopping Centre	8,800	69,080
Les Immeubles Roussin Ltée	Galeries Duplessis Shopping Centre (1-9-77 to 31-3-78)	1,800	3,780
Les Immeubles du Sablier Inc	2699 Watt	21,603	127,830
Marinco Developpeurs Internationaux	Centre Innovation	11,086	66,630
Marinco Developpeurs Internationaux	Centre Innovation	4,195	29,457
Marinco Developpeurs Internationaux	Centre Innovation	13,532	115,068
Société Delta Inc	2875 boul Laurier	6,100	49,715
Société Immobilière Marathon	Place Laurier	11,400	99,498
Société Immobilière Marathon	Place Laurier	37,530	281,416
Société Immobilière Marathon	Place Laurier	6,305	37,830
Société Immobilière Marathon	Place Laurier (1-5-77 to 31-8-77)	963	2,729
Place Vieille Capitale Inc	2815 Laurier	10,033	66,418
Place Vieille Capitale Inc	2815 Laurier	3,500	27,538
Racine, Larochelle & Ass	2700 Laurier (15-11-77 to 31-3-78)	1,530	3,536

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Quebec—Continued</i>			
Ste Geneviève de Batiscan			
J P Jacob	Sainte-Geneviève (1-6-77 to 31-3-78)	920	5,000
Ste Julienne			
Mme Pauline Dufort-Beaudoin	rue Cartier	1,098	5,400
Ste Marie de Beauce			
Eugène Cliche	rue Marguerite	6,841	65,126
Ste Thérèse de Blainville			
Les Entreprises C E G Inc	204-206 Labelle	6,300	39,105
Gestion Arbalette Inc	300 Labelle	1,850	2,577
R M R Enr	202-204-206-208 Labelle Blvd	9,400	74,700
Sacré-Cœur			
Yvon Vachon	Sacré-Cœur	1,894	11,364
Senneterre			
Charles Prévost	273-3rd Avenue	3,310	20,315
Sept Îles			
Les Entreprises Cunial Ltée	690 Laure (1-4-77 to 31-8-77)	6,450	7,250
Les Entreprises Cunial Ltée	700 Laure	5,050	12,096
Les Entreprises Cunial Ltée	690 Laure (1-3-78 to 31-3-78)	1,439	1,700
Les Entreprises Cunial Ltée	361 Noel Avenue	3,350	13,400
Les Entreprises Cunial Ltée	690 Laure Avenue	6,550	26,200
Les Entreprises Cunial Ltée	Le Concorde Building	9,600	38,400
Les Entreprises Cunial Ltée	350 Smith	1,200	4,800
Les Fonds Nordic Ltée	106 Napoléon (1-4-77 to 30-6-77)	2,025	4,177
Shawinigan			
André, Guy & Robert Drolet	465-5th Street	3,777	18,885
Les Immeubles Gendron Inc	5642-14th Avenue	25,930	40,487
Pelston Society Inc	695 Station Avenue	9,221	57,474
City of Shawinigan	250 des Cedres	20,880	81,000
Shawinigan-Sud			
R Raymond Auto Parts Inc	Taxation Data Centre	648	5,400
Sherbrooke			
Belsar Ltée	1335 King Street West	4,566	27,496
Belsar Ltée	1335 King Street West	750	5,625
Belsar Ltée	1335 King Street West	1,675	1,884
Paul E Bourque	2385 Hertel	2,400	5,520
Sherbrooke Commercial Centre Enr	437 King Street East	10,950	52,512
Green Bridges Realities Ltd	25 Wellington Street North	3,400	22,900
Green Bridges Realities Ltd	25 Wellington Street North	1,600	8,800
Green Bridges Realities Ltd	25 Wellington Street North	550	3,575
King Street Properties	2435 King Street West	2,370	2,864
Patrice Larkin	25 King Street West	1,450	8,990
Les Placements du Nord	1650 King Street West	2,070	4,354
Les Placements du Nord	1650 King Street West (1-2-78 to 31-3-78)	1,140	1,984
Les Placements du Nord	1650 King Street West (1-2-78 to 31-3-78)	3,862	33,647
Eric Inc	30 Wellington Street (1-4-77 to 31-1-78)	2,440	11,183
Sherrington			
M Réal Pinsonneault	214 St-Patrice	1,045	5,722
Sillery			
Pierre Tardif Inc	1120 St-Louis Road	17,840	186,606
W & D Rourke	1040 Belvedere	53,129	281,040
Sorel			
M Gilles Gauthier	42 du Roi (1-2-78 to 31-3-78)	1,267	2,000
Les Placements Charlevoix Inc	134 George	4,756	26,871
Tracadic Investment Ltd	50 King Avenue (15-4-77 to 31-8-77)	638	2,082
Terrebonne			
Ernest Beausoleil	878 des Seigneurs Blvd	4,167	31,253
Therford Mines			
Cité de Therford	163-183 Pie XI	3,500	9,917
G F Buildings Enr	268 Notre-Dame North	3,448	19,916
Mme G Demers-Fauché	51 Notre-Dame (1-2-78 to 31-3-78)	1,775	1,900
Trois-Rivières			
Morgan Trust Co	550 Bonaventure	1,200	6,600
Les Entreprises Dargis & Frères Inc	950 Royal	14,700	89,334
Maurice Pollack Realty Co Ltd	225 des Forges		6,130
Maurice Pollack Realty Co Ltd	225 des Forges	24,992	156,155
Maurice Pollack Realty Co Ltd	225 des Forges	1,558	5,697
Maurice Pollack Realty Co Ltd (1-10-77 to 31-3-78)	225 des Forges	1,864	6,824
Polaris Realty Western Ltd	1350 Royale	1,467	947
Quemont Investments Ltd	1300 Notre-Dame (1-4-77 to 30-9-77)	3,737	4,718
Quemont Investments Ltd	1300 Notre-Dame (1-10-77 to 31-3-78)	3,214	15,565
Radisson Electrique	37 Lafosse	3,271	6,869
Succession A J Comtois	1436 Notre-Dame (1-5-77 to 31-3-78)	1,604	7,708
Yreco Ltée	1554 Notre-Dame	2,860	17,400

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Quebec—Concluded</i>			
Val d'Or			
CEUOP	812-3e Avenue	1,300	2,600
Yvon et Egide Aubé	550-3e Avenue	6,196	31,796
Habitat Central Ltée	375 Centrale Avenue	2,375	13,542
Habitat Central Ltée	395 Centrale	8,400	54,114
Immeubles Duvalier Inc.	1032-3e Avenue	1,617	3,369
Placements Dagobert Ltée	888-3e Avenue	1,572	3,105
Valleyfield			
Valleyfield Centre Ltd	50 Dufferin Street	5,495	27,936
M Jean-Louis Amiot	6 Jacques Cartier	700	1,700
M Nelson Robert	175A Victoria	1,305	1,253
Verchères			
Caisse Populaire de Verchères	2 Provost	1,100	5,500
Verdun			
Metropolitan Structures of Canada Ltd	800 Golf Road	65,000	159,382
Metropolitan Structures of Canada Ltd	1000-1006-1008-1010-1012-1014 Golf Road	26,820	73,235
Metropolitan Structures of Canada Ltd	3 Place du Commerce	66,914	50,652
Metropolitan Structures of Canada Ltd	1062 Golf Road	3,000	7,738
Victoriaville			
Victoriaville Commercial Centre Ltée	Carrefour des Bois Francs	4,000	35,000
J Denis Béliveau	233 est Notre-Dame (15-2-78 to 31-3-78)	1,668	1,710
Ville St-Georges			
Les Immeubles Cliche	473-1st Avenue	6,536	39,216
J Luc Gagné	389A-1re Avenue (1-2-78 to 31-3-78)	1,517	2,400
Benoit Morin	290-1st Avenue	1,200	7,500
Fabrique l'Assomption	455 boul Lacroix	7,000	28,583
Waterloo			
Vivian Morrissey Fleury	5211 Foster	614	2,400
Westmount			
Bernard Palevsky, John Alper, Morris Feinstein & Abe Chados	4018 Ste-Catherine West	12,973	67,866
Montrad Ltd	Place Alexis Nihon	95,803	8,196
Montrad Ltd	Place Alexis Nihon		17,905
Montrad Ltd	Place Alexis Nihon	18,700	26,919
Toulon Construction	4018 Ste-Catherine West	5,000	32,956
Value Development Corp	4225 Ste-Catherine West	4,097	31,503
Value Development Corp	4225 Ste-Catherine West	10,582	97,980
<i>Quebec—Capital Region</i>			
Aylmer			
John H Nichols In Trust	195 Principale (8-2-78 to 31-3-78)	1,314	1,573
Vanier Leaseholds Ltd	Les Galeries Aylmer	4,789	26,341
Buckingham			
Pierre Joannisse	144-146 Maclaren (1-2-78 to 31-3-78)	1,241	1,758
Gatineau			
Assad Realty Inc	405 Maloney Blvd (1-2-78 to 31-3-78)	1,759	2,345
Hull			
Benjamin Achbar	49 rue Principale	1,389	4,646
Gilbert Brisson	Cote Building (1-4-77 to 31-5-77)	8,110	2,501
Brontor Inc	Fontaine	216,342	1,056,563
Cadillac Fairview Corporation Ltd	Place du Centre (14-10-77 to 31-3-78)	410,203	1,710,602
Campeau Corp Assignee Canada Permanent Trust	Les Terrasses de la Chaudière (22-8-77 to 31-3-78)	956,422	2,888,224
Centre d'Achats Cartier Ltée	Place Cartier	5,710	31,405
Aleпина Cote Odette			
Cote Smith Parise Cote and Carmen Cote Helic c/o Gilbert Brisson	Cote Building (1-6-77 to 31-3-78)	8,110	15,443
Duroc Entreprises	Place Vincent Massey	306,836	1,548,481
Larivière Roland Ltée	Lariviere Building	23,663	65,144
Larivière Roland Ltée	Richelieu Industrial Park	21,200	109,870
Marcel Legris and Bernard Deriger	CKCH Building	6,159	36,842
Les Immeubles Themis	Themis Building	1,277	6,066
National Capital Commission	Connor Building	129,588	204,803
National Capital Commission	Parking Lot East Side of Laurier St	NA	12,192
Lucerne			
Colette Brazeau St Gelais	St Gelais Building	7,377	17,887
Mont Laurier			
Les Galeries du Boulevard Inc.	Les Galeries du Boulevard (1-2-78 to 31-3-78)	1,487	1,822
Les Galeries du Boulevard Inc.	515 Boulevard Paquette (1-4-77 to 30-9-77)	3,060	9,018
Les Immeubles Calgran Ltée	Plaza Paquette (1-10-77 to 31-3-78)	2,678	10,771

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Quebec—Capital Region—Concluded			
Noranda			
Jean Pierre Bonneville	Glenor Building (1-4-77 to 31-3-77)	3,747	2,560
Roger Masson	Glenor Building (1-6-77 to 31-3-78)	3,747	14,051
Pointe Gatineau			
John Assad	131 Greber Boulevard	15,158	55,593
Rouyn			
Charles Guilbault Inc Granite Agencies Rolland Grandbois Umberto Bonapace	125 Principale (1-2-78 to 31-3-78)	2,270	3,783
Immeubles D L Inc Raoul Laquerre P/A	15 Gamble Street (1-4-77 to 30-11-77)	8,592	32,478
Roger and Mary Lachapelle	15 Gamble Street (1-12-77 to 31-3-78)	8,592	16,239
Godfrey Mondoux	15 Perrault St E (1-6-77 to 31-3-78)	1,938	10,498
Shawville			
Otto Meier	Victoria Street Post Office	2,220	12,829
Ontario—Capital Region			
Bells Corners			
Glenview Management	Walburn Building	18,276	111,434
Brockville			
Calanco Lands Ltd	Bethune Building (1-10-77 to 31-1-78)	6,376	
	(1-2-78 to 31-3-78)	7,631	28,454
Industrial Avenue Realities Ltd	Brockville Shopping Centre	37,136	42,600
The Royal Trust Co Agents for Estate of Late W H Comstock	187 King St W	1,014	5,577
Cornwall			
Maurice Blanchard Sr and Maurice Blanchard Jr	1337 Pitt St (1-2-78 to 31-3-78)	1,500	2,375
Cornwall Columbus Club	Knights of Columbus	9,845	57,516
Cornwall Professional Centre Ltd	Cornwall Professional Centre (1-10-77 to 31-3-78)	1,150	4,025
Corporation of the City of Cornwall	340 Pitt Street	9,305	56,723
Mr Howard Lough	Lough Building	4,210	27,365
132 Second Street East Inc	132 Second Street	19,437	128,767
Delta			
Kigiak Management and Development	Main Street	1,110	6,131
Hawkesbury			
Commercial Builders Ontario Limited	Walker Building	2,846	18,077
A and S Siversky Ltd	A and S Building (9-2-78 to 31-3-78)	1,242	1,159
Kanata			
Admiral Leaseholds Ltd	Kanata Industrial Mall	46,083	114,747
Lansdowne			
St Lawrence Seaway Authority	Customs and Immigration Building		71,500
Lyndhurst			
Mrs. D Lawlor	Webster Building	1,170	5,500
Maxville			
W R MacEwen Ltd	Post Office	1,110	6,150
Navan			
W R MacEwen	Post Office	1,110	5,740
Ottawa			
Aberdeen Preston Holding Ltd	Smith Transport	10,983	36,774
Abrams Realty	Abrams Building	30,339	128,749
Admiral Leaseholds Ltd	Carleton Refrigeration	68,748	194,484
Admiral Leaseholds Ltd	1667 Carling Avenue (1-4-77 to 31-8-77)	1,206	4,342
Admiral Leaseholds Ltd	Lancaster Building	49,792	140,032
Admiral Leaseholds Ltd	Metro Centre Block C	65,516	273,890
Admiral Leaseholds Ltd	1117 1125 Newmarket	19,047	51,713
Admiral Leaseholds Ltd	1747 St Laurent Blvd (1-4-77 to 31-8-77)	1,300	4,035
Admiral Leaseholds Ltd	Tippett Richardson (1-4-77 to 30-6-77)	71,336	33,082
Admiral Leaseholds Ltd	2086 Walkley Road	22,441	95,374
Advance Commodities Ltd	Tower A Place de Ville	8,893	56,310
270 Albert Realty Co Ltd	Martel Building	127,909	909,353
Ambassador Realty Co Ltd	185 Somerset St	6,176	27,174
R W Ashton	Ashton Press	31,940	93,502
G Aselford Ltd and J Walton Martin Ltd	Aselford Martin Building	67,050	486,177
G Aselford Ltd and J Walton Martin Ltd	Queen Street West	23,888	93,246
E W and T C Assaly	1305 Richmond Road	6,907	36,333
Athlone Investments Ltd	Brill's Interior	6,226	13,247
Bank of Canada	Bank of Canada (23-11-77 to 31-3-78)	6,610	29,126
R A Beamish Stores Co Ltd	Beamish Building	22,558	99,310
Bécharé Investments North Bay Ltd	National Drug Building	28,300	87,831
Billeliff Ltd	Billeliff Warehouse	37,357	57,563
Billeliff Ltd	R C A Victor	16,000	40,213
Bona Building and Management Co Ltd	Vanier Building	128,166	760,787

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<i>Ottawa—Continued</i>			
P E Brule Co Ltd	1501 Sieveright Road	11,441	28,602
Cadillac Development Corporation	Cumberland Place	168,051	1,206,173
Campeau Corporation Ltd	Centennial Towers	372,849	1,712,259
Campeau Corporation Ltd	Colonel By Towers	20,510	100,704
Campeau Corporation Ltd	Journal 2	286,924	2,029,264
Campeau Corporation Ltd	Journal Tower New	225,051	1,475,546
Campeau Corporation Ltd	Tower A Place de Ville (1-4-77 to 31-1-78)	229,116	
	(1-2-78 to 31-3-78)	227,628	1,213,339
Campeau Corporation Ltd	Tower B Place de Ville (1-4-77 to 31-9-77)	295,168	
	(1-10-77 to 31-10-77)	63,801	
	(1-11-77 to 30-11-77)	16,982	
	(1-12-77 to 31-12-77)	5,271	874,250
Campeau Corporation Ltd	Tower C Place de Ville	541,568	3,571,168
Campeau Corporation Ltd	Centre Block Podium Place de Ville	53,324	352,504
Canadian Teachers Federation	Trafalgar House	5,684	34,701
Carlingwood Shopping Centre Ltd	Carlingwood Shopping Centre (1-4-77 to 31-8-77)	20,000	40,662
Carlingwood Shopping Centre Ltd	Postal Station J	10,405	33,218
Cebow Holdings Ltd	Cebow Building	21,516	115,593
Central Mortgage and Housing Corp	C M H C Complex	42,984	388,990
Chomley Investments Ltd	Chomley Building	129,234	961,207
Churchill-Paytler Roofing and Sheet Metal Co Ltd	Carswell Building	8,200	20,725
J D Cipera	American Can Building (1-4-77 to 30-11-77)	45,838	43,708
J D Cipera	Sovereign Building	2,784	13,605
City Centre Development Ottawa Ltd	City Centre (1-4-77 to 31-10-77)	81,949	
	(1-11-77 to 31-12-77)	57,331	
	(1-1-78 to 31-3-78)	40,919	251,424
Commerce City Investments	Commerce City Warehouse	14,812	55,637
Connelly Building c/o Bank of Nova Scotia	Connelly Kaladar	23,393	38,935
G A Crain and Sons Ltd	Crain Building (1-4-77 to 30-9-77)	5,800	12,705
Cross Canada Flights Ltd	Cross Canada Flights Hangar	28,346	148,978
Cyrand Investments Canada Permanent Trust P A	Century Building	125,325	648,765
D M and M Realty	2378 Holly Lane	10,568	49,226
D M and M Realty	2379 Holly Lane	42,000	169,850
Darmont Holdings	Darmont Building (1-4-77 to 30-6-77)	12,666	
	(1-7-77 to 31-3-78)	9,466	31,266
Dolly Holdings Ltd	Kent Albert Building (1-4-77 to 30-6-77)	147,459	
	(1-7-77 to 31-7-77)	132,809	
	(1-8-77 to 31-3-78)	132,949	746,311
Domianial Holding Co President J D Cipera Agents A H Fitzsimmons	American Can Building (1-12-77 to 31-3-78)	45,838	47,516
Dustbane Enterprises	25 Pickering Place	14,300	74,297
Dustbane Enterprises	Tarbox Building	10,520	25,519
J B Ebbs President Prescott Realty Ltd	427 Preston Street	3,265	18,545
200 Elgin Ltd A H Fitzsimmons and Co-Managers	Elgar Building	118,330	481,916
Existing Enterprises Ltd c/o A I Rosenberg	Sanitary Laundry	40,285	168,695
Fenton Realty Ltd	Wesley Building	1,600	7,860
J Freedman P/A Equity Management International Ltd	R C M P Workshops	42,016	131,299
J Freedman Lehnndorff and Second Canada Ltd c/o Equity Management International Ltd	United Trust Building (1-4-77 to 30-6-77)	10,006	16,523
R M Gencher	Genco Building	1,945	15,365
Gerku Investments	National Museum	141,772	474,510
Gillin Engineering and Construction Ltd	Gillin Building (1-4-77 to 30-9-77)	89,371	
	(1-10-77 to 28-2-78)	78,974	
	(1-3-78 to 31-3-78)	68,974	337,345
Gillin Engineering and Construction Ltd	Sir Richard Scott Building	214,440	1,418,999
H and L Goldstein I Shalom and M Feig	Goldstein Building (1-4-77 to 30-11-77)	35,074	118,504
Granum Ltd	Jelnor Building	25,997	145,379
H M Grant Ltd	Grant Unsworth Building	13,804	40,276
Greenside Developments Ltd	Fraser Building	65,389	198,010
Holcan Ltd	Trebla Building	128,958	767,659
Immeubles Laurentian Realities	Bourque Memorial Building	227,149	1,448,693
Immeubles Laurentian Realities	Sir Wilfred Laurier	311,862	1,109,801
Irvek Investments	Dibblee Building	19,766	76,454
Jelnor Holdings Ltd	Kelly Buildings	19,735	85,346
Journal Publishing Co	Journal Building New	13,866	86,662
G Karabineris	Shirden Building	9,936	50,339
Killeany Corporation Ltd	Killeany Place	115,829	818,361
Labour Centre C L C	C L C Building	5,429	29,623
Lander Holdings Ltd	Royal Trust Building	3,151	18,059
Landis Realty Ltd	Maple Leaf Building	16,133	43,065
Levine Realty Co Ltd Canada Permanent Trust Co Assignee	Brunswick Building	43,630	170,950
Lieff Holdings Ltd	Allstate Building	3,976	18,070

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<i>Ottawa—Continued</i>			
L'Institut Canadien Français d'Ottawa	French Canadian Institute	5,808	30,492
3M Construction and D M and M Realty	2413 Holly Lane	16,972	74,401
Manufacturers Life Insurance Co	Pickering Building	103,112	547,509
T E McLaughlin Development Assoc Ltd	Temdal Building	4,454	25,093
McRae Holdings Ltd	Imperial Building	6,412	34,625
M E P C Canadian Properties Ltd	Spartan Building (1-4-77 to 30-9-77)	20,399	53,776
M E P C Canadian Properties Ltd and Pension Fund Properties Ltd Managers Morguard Properties Ltd	Spartan Building (1-10-77 to 31-3-78)	20,399	46,676
1926 Merivale Road Ltd	1926 Merivale Road	29,807	129,153
Merkburn Holdings Ltd	Liverpool Court	9,000	25,985
Merkburn Holdings Ltd	Liverpool Court No 2	31,484	122,159
Metcalfe Realities	Burnside Building (1-4-77 to 31-8-77)	17,302	
	(1-9-77 to 31-1-78)	16,541	
	(1-2-78 to 31-3-78)	14,306	110,108
Metcalfe Realities	Fuller Building (1-4-77 to 31-10-77)	50,621	
	(1-1-77 to 31-12-77)	50,383	
	(1-1-78 to 31-3-78)	38,698	232,788
Metcalfe Realities	700 Industrial Avenue	19,881	67,396
Metcalfe Realities	MacDonald Building	99,070	620,423
Metcalfe Realities	Metcalfe Building	107,328	554,438
Metcalfe Realities	Varete Building	48,739	297,980
Logawi Holding Ltd c/o Metropolitan Trust Co	Palef Building (1-4-77 to 31-1-78)	26,122	
	(1-2-78 to 31-3-78)	19,679	140,336
G Muzzin	1485 Star Top Road (1-4-77 to 30-11-77)	71,658	13,400
Narono Holdings Ltd	Export Development Building	112,665	678,868
Narono Holdings Ltd	Narono Building	110,328	558,581
National Arts Centre Corporation	66 Queen Street	4,476	27,648
National Capital Commission	Canada Permanent Trust	12,000	49,200
National Capital Commission	Canadian Government Conference Centre	88,815	159,809
National Capital Commission	7 Murray Street	16,454	24,681
National Capital Commission	O'Keefe Warehouse	81,059	162,118
National Capital Commission	Parking Lot Lady Grey Drive	NA	15,012
N D M Leaseholds	Commonwealth Building (1-4-77 to 31-10-77)	5,215	
	(1-11-77 to 31-3-78)	3,537	21,469
N D M Leaseholds	Laurier O'Connor	9,982	52,057
N D M Leaseholds	Teron Building	25,730	127,863
North Cooper Ltd	Halifax Building	21,555	129,263
Northern Telecom Ltd	I G A Building	23,036	100,982
Charles Ogilvy Ltd	Ogilvy Annex	27,610	134,745
Olympia York Developments Ltd	Government of Canada Building No 5 (27-5-77 to 31-3-78)	935,000	3,962,667
Olympia York Developments Ltd	L'Esplanade Laurier	841,567	5,992,891
Olympia York Developments Ltd	Place Bell Canada	434,504	2,751,782
Ottawa Commercial Realities	Berger Building	186,264	966,050
Ottawa Commercial Realities	Canadian Building	198,675	674,218
Ottawa Commercial Realities	National Building	87,531	471,493
Ottawa Elgin Investments	Lord Elgin Plaza	20,338	154,527
Ottawa Elgin Investments Canada Permanent Trust Co Assignee	Lord Elgin Plaza	225,787	1,448,015
L and S Prograph P/A HA Fitzsimmons and Co	Prograph Building	30,106	89,098
Queenswest Developments Ltd	Liverpool Court No 3	31,947	126,225
Queenswest Developments Ltd	1159 Newmarket Street	14,558	38,579
K Radnoff In Trust c/o Naftel enterprises	Greenburg Building	5,482	28,687
Rankin Hardware Ltd	Rankin Building	15,505	69,731
161 Realty Ltd	Sir Guy Carleton Building	179,715	1,103,154
381 Realty Ltd	Kent Professional Building (1-4-77 to 31-8-77)	15,687	
	(1-9-77 to 31-3-78)	14,365	95,336
Regin Properties Ltd	Concord Building (1-4-77 to 31-8-77)	64,855	209,456
Retno Limited	G M A C Building	3,620	21,969
Riverside Terrace Ltd	Kenson Building (1-4-77 to 31-1-78)	25,796	
	(1-2-78 to 31-3-78)	16,667	148,713
Riverside Terrace Ltd	Pebb Building	27,492	148,625
Riverside Terrace Ltd	Riverside Medical (1-4-77 to 31-5-77)	10,164	11,598
Royal Canadian Legion	Legion Building	19,206	134,442
Sanco Ltd	Trafalgar Building	21,774	106,965
Sardina Investments Ltd	Bonaventure Building	60,000	364,377
S B I Management Ltd	Billings Bridge	24,000	118,243
S B I Management Ltd	S B I Building	147,708	1,086,699
Secomb Investments Ltd c/o Regent Vending Machines	Johannsen Building	19,580	42,391
S Shabinsky D Reid S Greenberg H Cohen M Feig and H Goldstein	O'Connor Building	56,782	370,916
c/o Glenview Management Ltd	717 Belfast Road	12,369	68,030
Sheffield Industrial Park Ltd	Brock Building	22,000	64,900
Sheffield Industrial Park Ltd			

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Ontario—Capital Region—Concluded			
Ottawa—Concluded			
Sheffield Industrial Park Ltd	Tippet Richardson (1-7-77 to 31-3-78)	71,336	152,372
Sheffield Industrial Park Ltd	2750 Sheffield Road (1-2-78 to 31-3-78)	14,875	3,271
Shenkman Corporation Ltd	Shenkman Building	7,044	28,650
Shirden Investments	Majestic Building	23,025	111,417
R E Simon Jr c/o S M Leikin	Copeland Building	55,000	330,965
171 Slater Street Ltd	Vanguard Building (1-4-77 to 30-4-77)	151,484	
	(1-5-77 to 31-3-78)	151,366	778,539
St Lukes Lutheran Church	St Lukes School	8,000	38,000
Standard Life Assurance Co	Congill Building	190,956	1,183,820
The Totem Building	Totem Lanes	61,773	228,503
Trebla Investments Ltd	Trebla Building	3,155	16,121
Uni-form Properties Ltd	79 Bentley Avenue	42,529	172,242
Uni-form Properties Ltd	Uni-form Building	30,437	89,789
Union du Canada Assurance	Union du Canada (1-4-77 to 31-1-78)	47,883	215,142
Union Properties Ontario Ltd	Union Electric	28,844	110,531
Uniprop Holdings Ltd	Empire Building (1-4-77 to 30-4-77)	2,785	1,253
Uniprop Holdings Ltd Mortgagees Palmer Kavanagh Inc	Empire Building (1-5-77 to 31-3-78)	2,785	15,596
Urbanetics Ltd	Language Building	15,900	67,708
Vedic Investments Ltd c/o Rudberg Development Corporation 1972	Vedic Building	23,553	124,248
Westcliff Investments	Westcliff Building	10,434	33,229
Zeev Vered and Bernard Besner	Vered Building	35,571	193,303
Zeev Vered Bernard Besner and Cadillac Fairview Corp Ltd	Meriline Court	144,700	1,337,242
Pembroke			
Juno Developments Ltd	Pembroke Mall	5,308	27,663
Patrick Lamartina	294 Pembroke St W (6-2-78 to 31-3-78)	2,163	1,625
Perth			
P and B Building c/o S Progosh	South Side Lansdowne Street	14,000	45,468
Sarsfield			
A Belanger	Greenwood Cheese (1-4-77 to 31-7-77)	9,211	7,676
Smiths Falls			
Canamall Holdings Ltd	County Fair Mall (12-2-78 to 31-3-78)	2,436	2,976
Credit Foncier Ltd	25 William Street		
Mortgagee Pepperidge Properties Ltd	(1-4-77 to 31-8-77)	6,163	13,132
Pepperidge Properties Ltd	25 William Street (1-9-77 to 31-3-78)	6,163	11,269
Vanier			
Bona Building and Management Co Ltd	Place Vanier Tower A	186,022	1,388,914
Bona Building and Management Co Ltd	Place Vanier Tower B	218,821	582,159
Bona Building and Management Co Ltd	Place Vanier Tower C	90,243	658,809
L Dampousse	Dampousse Building (1-4-77 to 31-5-77)	11,594	7,729
Langelier Karate Dojo Co Ltd	D P W Sculptress's Workshop	3,058	7,332
Levinson Viner Ltd In Trust	McArthur Shopping Centre	1,560	9,283
Williamsburg			
Kigiak Management Development	Post Office	1,110	6,000
Ontario			
Agincourt			
Labrizza Properties Co	2918 Sheppard Avenue East	1,381	13,050
Ajax			
Bramalea Ltd	Store Unit No 31 Harwood Place Mall (1-3-78 to 31-3-78)	2,000	1,500
Steevad Investment Ltd	174 Harwood Avenue South	2,028	13,421
Alton			
Stonehouse Combined Properties	Queen Street	1,200	6,300
Alvinston			
Corporation of the Village of Alvinston	517 River Street	1,520	5,750
Amherstview			
J Earl McEwan Ltd	Amherstview Shopping Centre	1,051	1,425
Aylmer			
B W Anderson	52A Talbot Street East	2,110	13,200
Bala			
William Blair Lawrence	Post Office	1,012	5,544
Barrie			
Marathon Realty Company Ltd	136 Bayfield Street (1-4-77 to 30-4-77)	5,166	2,035
Scanti Investments Limited	320 Bayfield Street (1-6-77 to 31-3-78)	2,454	12,750
Town Management Ltd	133 Dunlop Street East (15-2-78 to 31-3-78)	1,277	1,032
Vroom Developments (Central) Limited	70 Collier Street	9,860	48,649
Belleville			
Belleville Plaza	470 Dundas Street East (15-2-78 to 31-3-78)	1,990	2,227
Harwest Incorporated	3 Applewood Drive	6,745	30,808
N S Investments Ltd	133 Dundas Street East	6,117	34,816
Olympia & York Developments Ltd	494 Dundas Street East	61,000	241,339
Pan Properties	220 Adam Street	8,000	21,832
S & A (Belleville) Investments Limited	470 Dundas Street East	859	5,154

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Ontario—Continued			
Blenheim			
Corporation of the Town of Blenheim	Post Office	3,500	11,834
Bowmanville			
James Ins Agency	24 King Street East (15-2-78 to 31-3-78)	1,871	1,875
Bramalea			
Corporation of the Town of Brampton	150 Central Park Drive	6,410	36,125
Brampton			
Baycrest Consolidated Holdings Ltd	24 Queen Street East	3,539	23,721
F H K Properties	37 George Street North	2,172	18,462
George Street Investments 1974	20 Nelson Street West	6,547	58,307
George Street Properties of Brampton Ltd	41 George Street	7,388	58,080
I M A Financial Corporation	81 George Street South (15-2-78 to 31-3-78)	1,119	1,013
Trecola Farms Ltd	70 Main Street North (15-9-77 to 15-2-78)	2,500	2,400
Brantford			
Granborough Developments Ltd	403 Fairview Drive	3,023	17,593
Burlington			
John Dimas	15 PLains Road West	2,330	19,805
Gazit Construction Ltd	Gazit Plaza Guelph Line	2,280	18,079
Hamilton Harbour Comm	Pier 29	62,060	9,727
Interchange Hotels	3050 Harvester Road	10,758	68,412
J J H Drafting Services Ltd	440 Elizabeth Street	13,460	76,185
Marydale Construction Company Ltd	4043-4045 New Street	5,606	35,529
Cambridge			
Jose Martins & John Serpa	117 Main Street	1,000	7,000
Thomas Watson	35-37 Dickens Street	7,400	37,370
Chatham			
Chatham Control & Investments Ltd	26 Fifth Street	1,024	6,318
Murray Duff Enterprises Ltd	48 Fifth Street	3,710	5,846
Brad-Lea Meadows Ltd	615 Grand Avenue	1,500	8,025
Cobourg			
Paige B Developments Ltd	107 King Street West (15-2-78 to 31-3-78)	1,200	1,013
Collingwood			
N & A Atkinson Ltd	13 Hurontario Street	4,670	19,494
Concord			
Bonneville Homes Ltd	Highway 7 & Keele Street	3,076	16,330
Courtland			
Winnifred Lambiert & Marion Hook	Talbot Street	1,088	5,908
Don Mills			
Danforth Holdings Co (1966)	220 Lesmill Road	51,597	111,627
Danforth Holdings Co (1966)	236 Lesmill Road	13,700	44,799
Independent Order of Foresters	789 Don Mills Road	152,022	831,495
Olympia & York Developments Ltd	24 Ferrand Drive	52,780	377,628
75 The Donway	75 The Donway West	20,440	169,070
Venture 66 Developments Ltd	26 Lesmill Road	13,656	45,942
Dorchester			
Harold E Dundas	Post Office	1,569	5,600
Dowling			
Dowling Motor Hotel	Highway 44	1,786	10,716
Downsview			
Deltan Realty Ltd	1055 Wilson Avenue (1-4-77 to 14-3-78)	1,070	12,166
Michael Harold Greenstein Willie Fleisher & Mildred Fleisher	155 Martin Ross Avenue	21,400	41,777
Thursday Holding Corporation Ltd	2950 Jane Street	6,300	50,492
W A Construction Co Ltd	960 Alness Street	10,914	25,102
W A Construction Co Ltd	4478 Chesswood Drive (1-4-77 to 30-4-77)	4,720	2,360
W A Construction Co Ltd	1183 Finch Avenue West	2,370	17,182
Dryden			
Winfield Management Ltd	U I C Building	2,013	13,703
Dutton			
Cameron Temple Association	Main Street	1,968	5,500
Ear Falls			
Stanley Leschuck	Post Office	2,491	14,946
Elliot Lake			
The Desi Group Ltd	31A Manitoba Road	870	5,870
Emo			
Fred Klug Ltd	Front Street Post Office	1,110	5,999
Espanola			
Juno Developments (Espanola) Ltd	Suite 200 Espanola Mall (1-7-77 to 31-3-78)	1,699	8,728
Etobicoke			
Cadillac Fairview Corp	190 Carrier Drive (1-2-78 to 31-3-78)	98,500	51,548
Confederation Life Insurance Company	2 Eva Road (15-4-77 to 31-3-78)	1,029	6,743
Bloor Islington Office Centre	56 Aberfoyle Crescent	3,622	33,645
Jericho Investments Ltd	4975 Dundas Street West	32,000	147,878
Manufacturers Life Insurance Company	2 Eva Road	5,099	37,659
Pop Shoppes of Canada	365 Evans Avenue	2,276	14,566
Remp Investments Ltd	2856 Lakeshore Blvd West (7-3-78 to 31-3-78)	2,500	766
Sherway Centre Ltd	25 The West Mall	1,670	18,603

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
\$			
Ontario—Continued			
Exeter			
Melvin Jacob Gaiser & James Allan Kneale	201-207 Main Street	1,460	12,045
Fenwick			
Donald H E Alsop	3 Canboro Street	1,208	5,136
Fonthill			
George E Wilson & Lloyd Wilson	61 Pelham Street	1,549	6,728
Fort Frances			
Fort Frances Motor Products Ltd	616 Mowat Avenue	7,000	43,810
Leidan Management Company Ltd	N H & W Building	1,876	13,132
Alex & David Lerman	226 Scott Street (15-2-78 to 31-3-78)	1,300	975
Galt			
Marathon Realty Company Ltd	150 Main Street (1-4-77 to 30-11-77)	1,026	7,190
Georgetown			
Dr Edward Backstein	7 James Street	682	5,957
Geraldton			
Denise & Helene Verne	414 Main Street	1,418	11,324
Gormley			
Margaret Haxton & Robert Haxton	Gormley Side Road	859	4,014
Guelph			
Donald S Barber	155 Suffold Street West	1,461	7,200
Bowes & Cocks Limited	162 Woolwich Street	2,040	11,040
Chickadee Investments Ltd	485 Speedvale Avenue East	1,482	10,946
Cooperative Insurance Association	121 Quebec Street	3,952	19,760
Corporation of Ignatius College	Canfarm	50,136	139,903
Dralon Investments Ltd & South Park Investments Ltd	2 Quebec Street	6,556	43,842
Grange Properties Ltd	71 Dawson Road	19,088	20,997
Guelph Cartage Company	62 Dawson Road	5,272	7,740
Shea F Rea	385 Woolwich Street	11,175	48,600
Sifton Properties Ltd	435 Stone Road (1-4-77 to 30-8-77)	827	3,101
Ellsworth Sutton	371 Waterloo Avenue	4,400	8,400
University of Guelph	University of Guelph	2,312	15,028
Hamilton			
Auram Construction Ltd	845 Upper James Street	9,561	74,337
Sam & Frank Battaglia	150 Hughson Street	6,187	62,208
Family Realty Ltd	1038-1040 King Street	6,541	43,500
Fincup Holdings Ltd	George & Caroline Streets	25,622	14,400
First Phase Civic Square Ltd	100 King Street	17,480	150,215
First Place Hamilton	350 King Street East (27-2-78 to 31-3-78)	5,180	7,860
Frasmet Holdings Ltd	14-20 Hughson Street	10,752	69,956
The Hamilton Harbour Commission	585 Wentworth Street	26,250	7,699
Harjer Corporation Ltd	199 Parkdale Avenue North	4,689	29,931
Harnox Holdings Ltd	1051 Upper James Street	8,002	48,812
Jac-Ken Developments	102 Kenilworth Avenue North (1-12-77 to 31-3-78)	1,367	4,033
Lapevich Enterprises Ltd	256 Kenilworth Avenue North (1-4-77 to 30-11-77)	1,269	5,200
Michael Lypka	1306 Barton Street East (1-4-77 to 30-9-77)	500	1,833
M & M Investments Co	719-795 Main Street	4,871	33,082
New Undermount Investments Ltd	135 James Street	27,053	147,110
One Hundred Market Ltd	118 Market Street	60,000	165,000
Playfair Developments Ltd	25 Main Street	6,225	51,450
Richwill Investments Ltd	21 Hunter Street	1,330	9,310
Westering Investments Inc	11-19 Rebecca Street	34,699	243,182
Ye Investments Ltd	1440 Main Street East (1-6-77 to 31-3-78)	3,358	18,792
Yorkfield Agencies Ltd	112 George Street	1,784	10,000
Hannon			
Mrs Sheila M White	Dartnell Road	1,051	5,400
Hensall			
Robert W Middleton	Wellington Street	967	6,645
Hudson			
P Allan Sandin	Post Office	1,000	6,300
Jackson's Point			
Mrs Agnes Sellers	Lakeshore & Dalton Road	990	6,000
Kapuskasing			
Nadeau's Supermarket Ltd	U I C Building (1-4-77 to 30-11-77)	900	3,600
Kenora			
Bergman Builders Ltd	U I C Building	3,981	28,580
Lake of the Woods District Hospital	15 Ocean Avenue	1,547	8,217
Mr D McDougald	114 Main Street (1-3-78 to 31-3-78)	2,500	2,000
Royal Canadian Legion Kenora Branch No 12	300 McLellan Avenue	1,100	5,500
Kingston			
David Adler	797 Princess Street	6,844	33,411
Dacon Corporation Ltd	303 Bagot Street	13,627	95,943

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
Ontario—Continued			
Kingston—Continued			
Edifax Development Company Ltd.	385-387 Princess Street	16,384	110,002
Greenwood Brothers Ltd.	382 King Street	5,766	40,237
Greenwood Brothers Ltd.	51 Queen Street	10,685	51,819
George Senis	675 Bath Road	2,458	18,435
Steve Touris	791 Princess Street	8,382	58,674
Uscan Development Corporation Ltd.	395-397 Princess Street	5,480	23,543
T J Zakos	336 Alfred Street	4,200	19,836
Kitchener			
The Corporation of the City of Kitchener	Bridge Street	2,400	11,303
Cornest Builders & Developers Ltd.	100 Highland Road West	5,735	21,627
Jofran Limited	43 Weher Street East (15-11-77 to 31-3-78)	1,450	3,538
Kaiser Investments Ltd.	151 Frederick Street	4,663	28,542
M S K Developments	22 Frederick Street	5,825	44,863
Marathon Realty Company Ltd.	30 Duke Street	25,591	138,235
Marathon Realty Company Ltd.	247 King Street West (20-2-78 to 31-3-78)	1,877	1,115
Margaret Schiketanz	582 Frederick Street	2,009	12,375
Traugott Construction Ltd.	100 High Land Road West	5,735	10,813
Richard Wilkams	139 Ardel Avenue	23,772	30,000
Windale Services & Enterprises Ltd.	655-659 King Street East	9,705	45,174
York Hannover Developments Ltd.	7 Water Street	13,245	84,893
Lambeth			
Sydney S Newman In Trust	Post Office	1,865	11,190
Langton			
Charles & Julia Callens	Albert Street	1,500	6,660
Larder Lake			
Arthur L McLaughlin	Post Office	1,226	6,000
La Salle			
Martin & Mary Roharis	1579-99 Front Street	3,118	19,333
Leamington			
Leamington Distributors Ltd.	26 Oak Street East	1,826	7,728
Richard L Stockwell	3 Princess Street (20-2-78 to 31-3-78)	1,400	858
Lindsay			
Donald J Warner	28 Peel Street (1-4-77 to 3-9-77)	1,000	5,328
Carrole Yates	18 York Street South (15-2-78 to 31-3-78)	950	900
Listowel			
Five Eight Five Richmond Ltd.	242 Inkerman Street	3,010	10,757
London			
Argyle Mall Management Ltd.	1925 Dundas Street	2,000	13,000
Aziz Food Corporation	2 Bathurst Street	945	5,434
Cities Heating Company Ltd.	120 Carling Street	2,000	9,200
S Burden & S Danidson	744 Dundas Street	3,000	6,000
Dearness Park Holdings	1106 Dearness Drive	3,350	6,111
Forthbridge Developments Ltd.	197 York Street	2,055	20,448
Honeywell Information Services	495 Richmond Street	888	6,174
Huron Park Medical Centre (1971) Ltd.	648 Huron Street	5,393	36,067
I B M Canada Ltd.	781 Richmond Street	9,200	25,160
Link Holdings Limited	539 Richmond Street	16,300	25,234
London Medical Dental Bldg Ltd.	111 Waterloo Street	23,790	16,154
Naiba Merchandising Ltd.	Treasure Island Plaza	1,260	7,602
Oxlea Investments Ltd.	195 Dufferin Avenue	5,242	17,392
Park Mall Developments Ltd.	152 Newbold Court	4,914	29,484
Sifton Properties Ltd.	245 Pall Mall Street	11,200	71,151
Sil-Joe Holdings	520 Wellington Street	4,550	20,116
Sutherland Properties Ltd.	495 Richmond Street	1,502	11,854
Thames Valley Investments Ltd.	404 King Street	1,569	6,696
John Thiel Real Estate Ltd.	366 Oxford Street East	3,840	26,845
Victoria Hospital Corporation	Westminster Hospital (1-10-77 to 31-3-78)	11,800	24,662
Malton			
Department of Transport	Malton Airport	20,544	87,089
Marathon Aviation Terminals	Air Cargo Building "B"	4,875	41,333
Wig-Mar International Investments Ltd.	Air Cargo Building "B"	8,770	44,949
Marathon			
Chisholm Motors Ltd.	Peninsular Road	3,564	8,400
Corporation of the Town of Marathon	Gilbert Street	2,670	11,486
Markham			
River Dell Holdings Ltd.	72 Wellington Street West	1,101	1,399
Matheson			
Mr Mervyn Leslie	MacDougall & Sixth Avenue	1,142	2,284

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued**
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Ontario—Continued			
Midland			
Midcourt Investments	522 Elizabeth Street	1,225	8,850
Milliken			
White Towers Limited	Kennedy-Lee Plaza	1,295	8,094
Milton			
Alliance Bldg Corp Ltd	315 Steeles Avenue	4,000	7,125
Brian Best & Freda Best	310 Main Street	1,500	11,935
Mississauga			
Aldean Holdings Ltd	1310 Dundas Street East	9,729	34,051
Charterways Company Ltd	6205 Airport Road	3,458	27,359
Clarkson Holdings Ltd	Clarkson Road & Balsam Crescent	7,175	17,800
Credit Woodlands Joint Venture	2525 Dunwin Drive	4,681	8,894
Dundas Sheppard Square Ltd	20 Dundas Street East (1-5-77 to 31-8-77)	1,175	3,070
Favourite Investments Ltd	6465 Airport Road	10,956	92,634
Hipson Forwarding Company Inc	7500 Kimbel Street	19,150	80,000
S B McLaughlin Associates Ltd	55 City Centre Drive (1-4-77 to 31-5-77)	14,141	26,144
S B McLaughlin Associates Ltd	77 City Centre Drive (13-2-78 to 31-3-78)	1,948	2,368
S B McLaughlin Associates Ltd	Square One Mall	918	7,575
Mississauga Lands	3025 Hurontario Street	19,406	176,938
Orlando Corporation	6300 Viscount Drive	3,864	11,592
P H I International Inc	165 Dundas Street West	19,634	134,488
Richill Construction Ltd	1256 Crestlawn Drive	10,076	16,476
Towers Department Stores Ltd	3100 Dixie Road North	2,858	20,123
Mount Hope			
Howard & Alma Booker	Airport Road	1,220	7,477
New Liskeard			
Leonard A Wilson	53 Armstrong Street	741	5,040
Newmarket			
Academy Consolidated Developments Inc	713 Davis Drive	1,596	10,108
Edelstein Construction Ltd	185 Main Street	4,740	32,649
Niagara Falls			
Angelo Bonetta	4867 Victoria Avenue (1-8-77 to 31-3-78)	2,995	10,982
Harry M Chester Inc	4701 St Clair Avenue	2,434	12,000
Mr. Michael Woszezyna	5812 Buchanan Avenue (1-2-78 to 31-3-78)	2,000	1,600
Niagara-on-the-Lake			
Mr E Bertoia	154 Anne Street (1-1-78 to 31-3-78)	2,700	1,856
Palatine Hill Inc	114 Queen Street	2,464	22,742
Nobleton			
Greater Vaughan Developments Ltd	Shopping Plaza	2,400	13,440
North Bay			
P Adduono	1272 Algonquin Avenue	2,550	14,025
Discount Cash & Carry Ltd	Post Office	3,780	14,931
Fraser McIntyre Buildings Ltd	222 McIntyre Street	2,600	16,577
Hilre Investments Ltd	195 First Avenue	3,601	27,598
Hilre Investments Ltd	555-579 Fraser Street	6,032	43,936
Juneo Developments (North Bay) Ltd	300 Lakeshore Drive (10-3-78 to 31-3-78)	1,680	1,215
Hans Wintjes	1492 Harrier Street (1-9-77 to 31-3-78)	2,870	6,837
Norval			
C D Carney	Main & Adamson Streets	1,078	7,848
Oak Ridges			
Sanmal Investments	Oak Ridges	1,535	10,224
Oakville			
Agri Holdings Ltd	345 Lakeshore Road	1,420	9,916
Alliance Bldg Corp Ltd	1100 Invicta Drive	5,000	12,683
Crocitto Construction Co	379 Kerr Street (15-2-78 to 31-3-78)	2,000	1,500
288028 Ontario Ltd	134 Randall Street	2,420	18,876
Orangeville			
Goldfan Holdings Ltd	29 Centennial Road	4,270	16,141
Orillia			
Ross & Robert Sanderson Realty Limited	26 Colborne Street	6,650	26,971
Oshawa			
The Corporation of the City of Oshawa	50 Centre Street	2,740	21,240
Lanwell Investments Ltd	44 Bond Street West	36,345	240,097
Anthony Nave	74 Simcoe Street South (1-3-78 to 31-3-78)	1,119	747
Select Properties Ltd	200 John Street West	1,620	10,227
Owen Sound			
Kenneth Reimer	836 Second Avenue (1-4-77 to 31-8-77)	1,000	2,500
Ray Allen Consultants	1016 2nd Avenue (20-2-78 to 31-3-78)	1,840	1,231
Peterborough			
Ernest C Braund Realty Ltd	129A Hunter Street	1,100	8,523
Ernest C Braund Realty Ltd	402 Water Street	2,332	13,452
Murray E Carslake	212 Brock Street	2,040	10,200

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued**
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Ontario—Continued</i>			
<i>Peterborough—Concluded</i>			
Harry & Myer Cherney Realty	277 George Street	7,400	33,375
City Center Peterborough Ltd	307 Aylmer Street	3,816	26,712
Marathon Realty Company Ltd	340 George Street	1,100	7,215
John Warrington	182 George Street (1-3-78 to 31-3-78)	997	667
Pickle Lake			
Richard Hugh Hooker in Trust	Koral Street (1-11-77 to 31-3-78)	2,508	7,576
Red Lake			
Andrew Novak	Howey Street Post Office	1,950	13,268
Rexdale			
Allied Investors Enterprises Ltd	1686 Albion Road	7,481	54,241
Kellogg Salada Canada Ltd	6700 Finch Avenue West	1,000	7,000
Richmond Hill			
Bernard Cooper & Associates	10133 Yonge Street (24-2-78 to 31-3-78)	1,100	1,164
Eagle York Enterprises Ltd	10077 Yonge Street	1,404	7,250
St Catharines			
The Canada Trust Co	60 James Street	3,078	18,929
Grantham Shopping Plaza Ltd	366 Scott Street	8,000	26,515
Hector Holdings Inc	195-196 King Street	10,430	68,960
Hector Holdings Inc	205 King Street	1,768	11,463
Landridge Holdings Inc	43 Church Street	3,600	19,828
Lincoln Properties Ltd	43 Queen Street (1-2-78 to 31-3-78)	1,536	1,408
Motex Limited	510 Lake Street	4,155	37,395
New Court Developments Ltd	110 James Street	2,200	14,564
Richard Dario Pagani	121 Church Street	1,632	7,626
B J Rowan I P Rowan & B J Rowan	22 Lock Street	1,200	7,200
St Paul Street Holdings	360 St Paul Street	2,158	8,092
262326 Holdings Ltd	41 Church Street	18,108	121,284
302249 Ontario Ltd	360 Ontario Street	3,882	25,886
St Jacobs			
Mercedes Developments Ltd	33 King Street (1-7-77 to 31-3-78)	2,307	9,936
St Thomas			
District Trust Co	1 Southwick Street (1-3-78 to 31-3-78)	800	543
Sarnia			
Academy Consolidated Developments Inc	596 North Christina Street	1,762	12,334
Castle Hill Properties	100 Vidal Street North (1-4-77 to 30-9-77)	2,371	5,995
Lawrence Manor (1972) Ltd	112 Christina Street	10,479	83,722
North America Construction Ltd	301 Front Street North (1-9-77 to 31-3-78)	1,620	10,631
Sault Ste Marie			
Algocen Realty Holdings Ltd	421 Bay Street	3,583	21,833
Mrs Ines Giuliani	118 March Street (1-4-77 to 14-6-77)	2,100	3,855
Louis Palumbo Carmine Talarico & Santina Palumbo	U I C Building	8,760	50,000
Topsail Island Developments Ltd	390 Bay Street	15,166	123,388
296940 Ontario Ltd	123 March Street	5,760	41,733
Walrus Ltd	448 Albert Street East (1-6-77 to 31-3-78)	1,395	4,500
Walz Camera Shop Ltd & Moore Home Appliances	642 Queen Street East (23-2-78 to 31-3-78)	1,220	1,239
Scarborough			
Aldgate Construction	2265 Midland	13,418	36,051
Anglo York Industrial Ltd	3420 Pharmacy	6,325	15,046
Board of Education Borough of Scarborough	2472 Eglinton Avenue East	25,880	174,576
Dar-zen Holdings Ltd	2240 Midland Avenue	8,778	53,557
Famous Players Ltd	3434 Lawrence Avenue East	10,000	57,973
Joseph Gossin & Harry Silver	109 Crockford Blvd	7,952	22,199
Magnolia Builders Ltd	2100 Ellesmere Road	2,123	16,984
Naunton Ltd	1610 Midland	9,745	35,897
710 Progress Holdings	710 Progress Avenue (18-11-77 to 28-1-78)	21,579	13,378
Snowdrift Holdings Ltd	777 Warden Avenue (15-2-78 to 31-3-78)	1,200	1,500
Veldare Investments Ltd	2500 Lawrence Avenue East	15,845	84,792
H W Zerwas	2401 Eglinton Avenue East	3,136	21,498
Schumacher			
Feldman Mercantile Stores	21 First Avenue Post Office Ltd	1,517	7,187
Simcoe			
Canadian Tire Corporation Ltd	140 Queensway East (1-2-78 to 31-3-78)	1,599	2,662
Stratford			
Titan Realty of London Ltd	24 Downie Street (1-3-78 to 31-3-78)	1,300	900
Stoney Creek			
Malkiewicz Investments Ltd	174 Highway No 8	3,192	21,546
Wunderbar Holdings Ltd	221 Barton Street	2,841	11,302
Sudbury			
Abraham & Son Ltd	50 Durham Street South (20-2-78 to 31-3-78)	1,700	1,690
Adriano Investments Ltd	140 Durham Street	2,773	14,138
Bradley Developments Ltd	1283 Spark Street	6,177	40,665
Campeau Developments Ltd	Sudbury Shopping Centre	1,569	10,506

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Ontario—Continued</i>			
<i>Sudbury—Concluded</i>			
General Leaseholds Sudbury Ltd	880 Lasalle Blvd	12,270	63,400
General Leaseholds Sudbury Ltd	128 Larch Street	3,874	31,385
Gino & Mario Marcantognini	Consumer and Corporate Affairs Building	1,400	7,992
Marchland Holdings Ltd	Sudbury City Centre	11,071	81,748
Minto Properties (Sudbury) Ltd	50 Lisgar Street (6-6-77 to 31-3-78)	3,360	22,001
Plaza Properties Management Ltd	D I A N D Building	7,878	51,572
Rains Meat Market	C M C Building	1,090	7,194
Sudbury Inc	N H & W Building	1,464	10,047
T & H Investments Ltd	Lansing Avenue	3,260	16,600
<i>Thetford</i>			
Ronald G Carrothers & Doris Carrothers	Main Street	1,441	5,400
<i>Thornhill</i>			
Meadowvale Heights Ltd	34 Doncaster Avenue	4,677	11,225
Joseph Moussa & Naji Perryzade	7775 Yonge Street	4,997	33,474
Northminster Investments Ltd	55 Glen Cameron Road (1-4-77 to 30-4-77)	2,760	4,300
Lyle Sparks Investments Ltd	7757 Yonge Street (1-4-77 to 31-1-78)	3,881	13,670
Uni-World Corporation Ltd	8131 Yonge Street	961	6,727
<i>Thunder Bay</i>			
Jon Dell Development Ltd	200 South Syndicate	6,279	48,681
Jon Dell Development Ltd	107 Johnson Avenue	2,478	21,917
Hydro Electric Commission of Thunder Bay	N H & W Building 34 Cumberland North	5,751	28,585
T J Jones Investments Inc	428 Victoria Avenue (15-2-78 to 31-3-78)	3,508	3,873
Johnson Avenue Court Holdings Ltd	233 South Court	9,933	48,365
L & K Holdings Ltd	95 North Cumberland	1,615	9,910
Midwest Realty Ltd	240 South Syndicate	1,751	10,506
Tom Jones & Son Ltd	430 Waterloo Street	11,855	80,451
Zoar Developments Ltd	580 Squire Street	2,380	10,195
Zoar Developments Ltd	540 Arthur Street West	5,276	31,656
<i>Tillsonburg</i>			
John Koteles & Julia Koteles	19 Baldwin Street	2,214	11,070
<i>Timmins</i>			
The 101 Mall Ltd	39 Pine Street West	11,585	76,387
Timcor Leaseholds Ltd	273 Third Avenue	2,426	19,250
Timmins Property Management & Lease-Holdings Ltd	130 Algonquin Blvd (15-5-77 to 31-3-78)	1,500	10,746
<i>Toronto</i>			
Abitibi Paper Company Ltd	55 King Street West (1-4-77 to 31-5-77)	11,197	42,884
Adams Furniture Company Ltd	221 Yonge Street	9,747	107,389
Affiliated Realty Corporation Ltd	65 Queen Street	31,092	298,495
James Andreopoulos & Dimitri Broumas	883 Bloor Street West	4,972	30,896
Hyman Atlin	685-695 Danforth Avenue	14,074	37,657
Belmont Property Management	160 Springhurst Avenue	17,395	99,361
Borshay Realty	455 Adelaide Street West (1-3-78 to 31-3-78)	5,398	2,500
The Canada Life Assurance Co.	330 University Avenue	19,978	176,596
Canadian Imperial Bank of Commerce	Commerce Court King & Bay Streets	3,265	19,887
Canadian National Exhibition	Coliseum Exhibition Park	56,770	23,189
Canadian Pacific Ltd	Tunnel-City Delivery Bldg	2,030	7,711
Sam Capone	1559A Eglinton Avenue West (3-3-78 to 31-3-78)	1,600	2,135
Angelo Casale & Pasquale Casale	391 Keele Street	1,500	13,355
Churad Properties Investments Ltd	60 Adelaide Street East	80,330	609,174
College Place Holdings Ltd & Flair Investments	22 College Street	1,948	22,917
Corporate Properties Ltd	102 Bloor Street West	25,384	217,552
Davian Group Inc	948-952 Queen Street West	2,039	968
Deca Land Resources	82-84 Richmond Street West	2,170	16,332
Dela Construction Ltd	Esplanada & Princess Streets	16,056	13,800
Dufferin-Lawrence Developments Ltd	26 Dufflaw Road	23,446	64,054
Dundas Pacific Holdings Ltd	2968 Dundas Street West	32,879	204,073
Edelstein Construction Ltd	25 Ritchie Avenue	10,000	50,301
Edelstein Construction Ltd	704 Spadina Avenue	12,859	106,995
Ann Englezakos & Tom Englezakos	961 Coxwell Avenue (27-2-78 to 31-3-78)	1,200	504
The Fifth Brook Company Ltd	35 Denley Avenue	7,860	39,300
Hans Frolich	330 Front Street	6,000	8,400
Main-Gerrard Community Developments Co-op Inc	204 Main Street (20-2-78 to 31-3-78)	1,453	1,582
Giftcraft Realty Ltd	373 Front Street East	44,750	33,509
Hay Associates Canada Ltd	55 King Street West (1-1-78 to 31-3-78)	3,160	10,073
Jocar Holdings Ltd	2315 Danforth Avenue	8,485	36,385
Fern Horowitz	935 The Queensway	10,457	24,950
Knowlton Realty (Ont) Ltd	180 Dundas Street West (1-6-77 to 31-3-78)	17,870	114,754
Lehndorff Property Management Ltd	20 Holly Street	30,083	286,041
Loblaws Ltd	812 O'Connor Drive	9,625	53,586
Anastasio Mallinos & Soutana Mallinos	1987 Danforth Avenue	1,655	6,840
The Manufacturer's Life Insurance Company	55 Bloor Street West	106,854	1,027,778
The Manufacturer's Life Insurance Company	1243 Islington Avenue	68,266	485,442

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>Ontario—Continued</i>			
<i>Toronto—Concluded</i>			
The Manufacturer's Life Insurance Company	2 Lansing Square	7,738	59,852
Marathon Realty Company Ltd	40 University Avenue	2,472	24,807
Verdoino Marchesani Gerrardo Marchesani & Angelo Marchesani	1384 St Clair Avenue West	2,827	21,952
McIntyre-Porcupine Mines Ltd	Commerce Court King & Bay Streets	5,572	69,526
Melia Developments Ltd	2393 Bloor Street West	12,400	80,400
Midell Estates Ltd	103 Vanderhoof Avenue	11,018	43,399
Ministry of Gov't Services—Province of Ontario	590 Keele Street	1,620	10,854
Ministry of Gov't Services—Province of Ontario	135 St Clair Avenue West	7,950	58,238
Olympia & York Developments Ltd	10 King Street East (15-9-77 to 31-3-78)	3,933	23,229
Olympia & York Developments Ltd	480 University Avenue	126,825	794,843
Olympia & York Developments	1 Yonge Street	23,103	198,386
Ontario Food Terminals Board	165 The Queensway	1,280	8,826
Ontario Stock Yards Board	590 Keele Street	7,364	46,014
Perpetual Industries Ltd	65 Adelaide Street East	11,466	68,448
Ram-Land Corporation Ltd	1300 Yonge Street	16,841	146,833
Rank City Wall Canada Ltd	230 Bloor Street West	14,280	106,573
Sangam Company Ltd	215 Laird Drive (1-4-77 to 30-9-77)	10,200	12,911
Sangam Investments Ltd	197 Front Street East	30,745	97,226
Scarstate Holdings Ltd	3019 Dufferin Street	17,805	65,149
Sheffey, Restic, Auriga Investments Ltd & Sixth Eight Realty Ltd	900 Dufferin Street	6,835	85,433
60 St Clair East by Gacia Holdings Ltd	60 St Clair Avenue East	10,297	120,188
Standard Life Assurance Company	74 Victoria Street	1,897	113,520
Sunnybrook Hospital	2075 Bayview Avenue		71,920
Tarlton Company Ltd	473-491 Eglinton Avenue West	10,240	79,745
Toronto Dominion Centre Ltd	55 King Street West	40,509	824,145
Toronto Harbour Commissioners	Queen's Quay West (1-12-77 to 31-12-77)	7,000	1,050
The Toronto Terminals Railways Company	Union Station 61 Front Street	102,732	90,575
Toronto United Church Council of the United Church of Canada	16 Thorncliffe Park Drive	1,256	9,420
Transmetro Properties Ltd	1240 Bay Street	3,830	34,153
Transitium Realty Ltd	2180 Yonge Street	65,879	699,256
Trizec Equities Ltd	180 Wellington Street	44,990	411,741
A Weiss Investments Ltd	170 Spadina Avenue	9,675	69,887
Westplants Realty Company Ltd	3253 Lakeshore Blvd West	9,510	40,474
Windsor Construction Ltd	1543 Bloor Street West (1-3-78 to 31-3-78)	960	3,744
Winway Incorporated	745 Danforth Avenue	4,960	28,434
Wittington Properties Ltd	60 St Clair Avenue East	2,737	6,582
Yonge Delisle Developments Ltd	2 St Clair Avenue West	3,760	36,215
Yonge Eglinton Centre Ltd	20 Eglinton Avenue	30,592	238,769
Yonge Eglinton Centre Ltd	2300 Yonge Street	3,092	27,838
Naum Zundov & Spasena Zundov	1985 Danforth Avenue	2,450	11,841
<i>Trenton</i>			
Kinney Motors Ltd	59 Division Street	2,000	1,275
<i>Unionville</i>			
George Couperthwaite and Bruce Couperthwaite	Union Street	1,423	9,540
<i>Verner</i>			
Madeleine Pilow	Main Street West	1,140	6,000
<i>Vineland</i>			
Mrs Ruby E Abel	Highway No 8	1,400	5,000
<i>Waterloo</i>			
Colliz Management Service Ltd	98 King Street South (1-3-78 to 31-3-78)	1,758	1,013
Herper Investments Ltd	232 King Street	2,972	20,992
Oxford Shopping Centre Ltd	75 King Street West	8,267	51,636
<i>Welland</i>			
Hydro Electric Commission of Welland	370 Hellems Avenue	7,098	8,034
Seventy Six Division Ltd	76 Division Street	6,040	38,230
276690 Ontario Ltd	51 Niagara Street	7,800	60,823
Edelstein Construction Ltd	4551 Kingston Road	7,590	60,322
<i>Weston</i>			
Crown Life Insurance Company	1735 Jane Street	10,122	92,271
Jane Building Centre	909 Jane Street	11,572	73,992
Migis Ltd	10 TorYork Drive	6,902	46,390
Normel Holdings Ltd	1630 Jane Street	4,144	34,800
Sam Sor Enterprises	2725 Weston Road	896	2,595
Toronto Dominion Bank	1697 Jane Street	3,850	12,584
<i>Whitby</i>			
T I J E Limited	1615 Dundas Street East	1,380	1,438
The Corporation of the Town of Whitby	132 Dundas Street West	2,270	14,755
<i>Willowdale</i>			
Bayview Summit Development Ltd	5915 Leslie Street	5,244	52,637
Cummer-Yonge Investments (1970) Ltd	5799 Yonge Street	24,892	187,830

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
Ontario—Concluded			
Willowdale—Concluded			
Alex Efremidis	4736 Yonge Street	1,250	1,425
Intercon Security Ltd.	5740 Yonge Street	2,050	15,588
Sanmal Investments Ltd.	699 Sheppard Avenue East	6,820	33,494
Select Properties Ltd.	2901 Bayview Avenue	5,777	63,908
Harry Title, Lloyd Title & Molly Title	6259 Bathurst Street	6,745	58,005
Woodbine-Sheppard Shopping Centre Ltd.	Fairview Mall	1,907	23,331
Yonge-Finch Plaza	4 Finch Avenue West	1,970	9,500
Windsor			
Basilian Fathers of Sandwich in Ontario	400 Huron Church Road (1-10-77 to 31-3-78)	2,800	4,900
The Corporation of the City of Windsor	181 Goyeau Street	1,923	9,853
The Corporation of the City of Windsor	85 Pitt Street East	6,105	22,894
Kit-Win Holdings Ltd.	660 Ouellette Avenue	4,830	22,896
Ormar Shopping Plaza Ltd.	3221-B Sandwich Street	1,700	11,475
Oxlea Investments Ltd.	100 Ouellette Avenue	52,212	363,104
John Pappa & Margaret Pappa	Job Creation Operation (1-4-77 to 31-10-77)	1,315	4,000
Regional Shopping Centres Ltd.	3100 Howard Avenue	1,400	5,645
Trade & Commerce Bldg.	800 Ouellette Avenue	11,672	49,346
Vace Holdings Corporation Ltd.	7610 Tecumseh Road East	1,534	9,588
Westcourt Place Ltd.	251 Goyeau Street	11,075	68,241
Woodstock			
Colmith Incorporated	69 Light Street	1,826	8,840
Guarantee Company of North America	954 Dundas Street (1-6-77 to 31-3-78)	1,017	5,297
Pratola Enterprises Ltd.	194 Springbank	2,314	11,018
Timard Properties Ltd.	57 Light Street (24-2-78 to 31-3-78)	750	564
Manitoba			
Binscarth			
A J and S Willis	Post Office	1,040	5,400
Brandon			
Acorn Estates Ltd.	136-11 Street (1-12-77 to 31-3-78)	1,559	3,248
John A McDonald & Son Limited	Dayton Building	6,100	39,733
Victor Rosenman and Robert A Clement	136-11 Street	1,559	6,496
Sutherland Agencies Limited	244-10 Street	1,350	7,577
Carberry			
Grierson & Sutherland	Post Office	1,839	8,614
Churchill			
Churchill Health Centre	Town Centre Complex	3,146	12,577
Manitoba Housing & Renewal Corporation (Housing)	Churchill Pool Housing	190,535	1,082,424
Province of Manitoba	Rocket Range for N R C		10,000
Cross Lake			
Cross Lake Community Council	Cross Lake	990	5,700
Dauphin			
R B Bremner	135-2 Avenue	5,375	20,763
Elm Creek			
Patricia Robinson	Post Office (1-8-77 to 31-3-78)	875	3,400
Fairford			
Fairford Indian Band	Fairford Building	960	6,000
Gillam			
L G D of Gillam	Railway Avenue	1,150	6,900
Manitoba Hydro	Post Office	1,380	5,345
Gimli			
Kelinar Enterprises	Centre Street & 6 Avenue	1,150	7,188
Lanark Construction Company	Centre Street & 5 Avenue	2,915	14,845
Headingley			
John Victor Lesser	McIntosh Road (1-3-78 to 31-3-78)	730	5,430
Roland Joseph McMillan	McIntosh Road Post Office (1-4-77 to 28-2-78)	730	420
Lac Du Bonnet			
Lanark Construction Company	Lac Du Bonnet Second Street	1,830	5,530
Leaf Rapids			
Leaf Rapids Development Corporation Limited	Town Centre	2,238	17,862
Morden			
R A Kristianson & E B Krahn	536 Stephen Street	2,380	14,875
Morris			
Lanark Construction Company	Charles Street Post Office	1,904	10,472
Pinawa			
Atomic Energy of Canada	Pinawa Shopping Centre	1,120	6,996
Portage La Prairie			
E Shindleman Enterprises	211 Saskatchewan Avenue	3,010	14,760
Russell			
Lugraham Enterprises	Main and August	4,900	21,669
St Lazare			
J C & Omer Chartier	Post Office	1,220	5,181

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Manitoba—Continued</i>			
St Norbert			
La Caisse Populaire	3525 Pembina	1,100	6,423
St Pierre			
P J Roy	St Pierre	1,045	5,044
Selkirk			
Selkirk Town Plaza	Town Plaza	4,710	38,640
Selkirk Town Plaza and Adco Enterprises Ltd	Town Plaza	800	5,413
Snow Lake			
Dr Bernard Atnikov	Balsom Street Post Office	2,200	12,756
South Indian Lake			
Dept of Northern Affairs Province of Manitoba	South Indian Lake	5,724	56,734
Teulon			
Lorne Ferley	719 Third Avenue	1,193	6,000
The Pas			
W Warren Brickie	Edward and 2nd	800	5,485
Otineka Development	Shopping Centre (18-7-77 to 31-3-78)	2,440	14,455
Otineka Development	Shopping Centre (7-9-77 to 31-3-78)	1,295	6,484
The Pas Indian Band	The Pas Indian Reserve (1-4-77 to 30-9-77)	1,467	4,772
Thompson			
Cree Road Properties Limited	Southwood Shopping Centre	1,050	10,090
Evergreen Caterers Limited	Evergreen Place Cree Road	2,400	9,100
Nickel Developments Limited	Westwood Shopping Centre	675	5,054
Thompson Leascholds Limited	83 Churchill Drive	17,755	132,272
Western Supplies Limited	1 Gay Street	4,000	8,400
Wabowden			
G H Dram	Post Office	992	7,200
Whitemouth			
Alexander John & Elsie Lee Shewchuk	Railway Avenue	925	5,278
Winkler			
Rose Gladstone & A L Friesen	Credit Union Building	900	6,572
<i>Winnipeg</i>			
Allarco Developments Limited	177 Lombard Avenue	14,270	102,711
Assiniboine Credit Union Limited	York & Garry	83,488	604,460
Asta Investments and Construction Limited	Archives Building	42,186	134,651
Asta Investments and Construction Limited	1970 Main Street	5,050	27,120
Asta Investments and Construction Limited	1871 Portage Avenue	6,952	45,543
Asta Investments and Construction Limited	301 Weston Street	7,961	33,642
Bestlands Investments Limited	191 Pioneer	24,397	230,278
Leon A Brown	460 Main Street	5,000	12,500
C A E Aircraft	750 Ferry Road	79,730	427,050
Canadian National Railways	Station Building Main Street (1-4-77 to 31-8-77)	4,620	2,625
Canadian National Railways	Garry & Assiniboine	25,000	60,000
Cotter Holdings Limited	207 Fort Street	6,300	8,436
Credit Foncier Franco-Canadian	286 Smith Street	6,407	48,667
Crown Zellerbach	1320 Ellice Avenue	4,660	33,785
Crystal Builders Limited	220 Hespeler Avenue	8,935	95,730
James Despinakis & Kensington Building Ltd	Kensington Building	6,851	50,598
Eagle Development & Investment Limited	777 Portage Avenue	11,915	46,901
Electric Railway Chambers Ltd	213 Notre Dame Avenue	2,561	15,066
Federal Industries Ltd	Richardson Building	21,352	143,460
John A Flanders	West Row Mall	5,088	33,835
Fort Rouge Management Limited	Polo Park Shopping Centre	2,025	10,229
Four Percent Realty Limited	Kensington Building	42,619	319,639
Four Ten Development	1044-1072 Pembina	7,259	14,794
Gilbraltor Mortgage Company	104 Arthur Street (1-4-77 to 31-5-78)	3,200	3,020
S Goldberg	1857 Portage Avenue	2,800	19,745
A R Golden	104 Arthur Street	3,200	15,098
Home-Smith Properties Limited	666 St James Street	13,553	55,105
Kodiak Parking Services	251 Donald (21 Parking Stalls)		7,350
La Caisse Populaire De St Norbert	3525 Pembina	1,100	6,730
Ladco Company Limited	50 Lakewood Blvd	4,988	29,733
Lakeview Properties Limited	185 Carlton Street	36,547	274,829
Lakeview Properties Limited	666 St James Street	5,944	30,768
Lance Development Limited	Dakota & Bellevue	4,760	26,886
La Porte Realty Limited	391-393 Portage Avenue	9,940	37,489
Lombard Place Limited	Richardson Building	2,063	24,660
Madison Development Limited	1760 Sargent Avenue	2,200	14,091
Marvin Investments Limited	114 Garry Street	23,437	96,350
M E P C Canadian Properties Limited	310 Broadway Avenue	5,348	31,336
M E P C Canadian Properties Limited	Broadway & Maryland	16,380	92,075
M E P C Canadian Properties Limited	930 Portage Avenue	3,510	20,925
Melcher Investments Limited	45 Edmonton Street	6,610	20,040

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Manitoba—Concluded</i>			
<i>Winnipeg—Concluded</i>			
Mississauga Investments	166 Marion Street	9,131	83,289
Morguard Properties	310 Broadway Avenue	5,349	9,406
Morguard Properties	Broadway and Maryland	16,380	24,777
National Import Car Sales Ltd	276 Colony Street (30 Parking Stalls)		16,289
I Oterholm	283 Tache Avenue (1-4-77 to 30-4-77)	4,263	1,814
Oxlea Investments Limited	220 Portage Avenue	13,930	99,945
Jim Pattison Enterprises	434 Main Street	2,580	23,785
P O Q Limited	Westwood Village	4,585	27,051
330 Portage Avenue Limited	Bank of Montreal Building	8,977	70,575
Public Markets Limited	St Boniface Union Stockyards	2,093	6,900
Receiver General for Canada (Veteran Affairs)	Deer Lodge Hospital	6,630	34,378
Redwood Plaza	1070 Main Street	3,025	7,704
St James Industrial Park	870 St James Street	8,590	36,669
Security Decorating	646 Erin Street	1,416	6,528
Smith Street Developments Ltd	Place Louis Riel	3,070	18,720
Spruce Development Limited	1311 Portage Avenue	2,887	15,891
Traders Building Association Limited	167 Lombard Avenue	35,201	282,078
Unicity Mall Limited	3605 Portage Avenue	1,828	25,112
United Investments Limited	929 Corydon Avenue	7,070	18,094
United Management Ltd	666 St James (1-1-78 to 31-3-78)	1,770	3,541
Western Smallwares Limited	99 Banister Road	12,000	31,250
William Anthony Holdings Limited	1354 Main Street	5,540	28,614
Winfield Developments Limited	1200 Portage Avenue	26,210	141,010
<i>Saskatchewan</i>			
<i>Alaska</i>			
H B Huston	Post Office	1,000	5,196
<i>Cadillac</i>			
T E Knutson	Post Office	1,040	5,016
<i>Carnduff</i>			
Western Mobile Homes	Post Office	896	6,800
<i>Dundurn</i>			
Robert A Hoy	Post Office (1-2-78 to 31-3-78)	920	1,196
<i>Frontier</i>			
T E Knutson	Post Office	1,040	5,016
<i>Fort Qu'Appelle</i>			
Miken Developments Ltd	Broadway Street (23-1-78 to 31-3-78)	1,458	2,300
<i>Lanigan</i>			
Carlton Trail Investments Ltd	Post Office	6,503	24,256
<i>La Ronge</i>			
H N Hegland	Post Office	1,408	8,588
Province of Saskatchewan	Provincial Building	1,402	6,570
Robertson Trading Limited	Robertson Trading Bldg	1,200	10,100
<i>Maple Creek</i>			
Border Land & Cattle Company	I N A Parks Branch Lots 16-18	738	5,535
<i>Martensville</i>			
F L Burron	Post Office (28-11-77 to 31-3-78)	1,000	3,628
<i>Meadow Lake</i>			
Meadow Lake Band Council	Thomas Bear Memorial Hall	6,840	47,840
United Enterprises Limited	Capri Motor Hotel	2,000	15,050
<i>Meath Park</i>			
George Bishko	Post Office	800	5,040
<i>Melfort</i>			
William Arnold Hodgins	McKendry Building (1-4-77 to 31-7-77)	1,472	2,267
William Arnold Hodgins	104 McLeod Avenue (1-8-77 to 31-3-78)	3,175	16,958
<i>Melville</i>			
E J Redenbach Ltd	317 Main Street	1,000	6,000
<i>North Battleford</i>			
Bernard Blais	Blais Building	3,500	5,568
Calvert Motor Sales Ltd	Lots 17 & 18 20 vehicles (1-8-77 to 31-3-78)		4,000
R E Dean	Dean Building	3,814	20,605
Maher Agencies Ltd	T Eaton Building	7,776	30,456
<i>Prince Albert</i>			
Bank of Montreal	Minto Bowl	10,320	47,611
Equities Consultants Ltd	Nutrend Building	3,790	11,664
Harradence Holdings Ltd	McDonald Building	1,562	10,258
Houle Electric Ltd	Houle Building (1-4-77 to 4-7-77)	1,588	3,232
K & C Ventures Ltd	Federal Building, Parking Lot (1-7-77 to 30-11-77)		3,125
L & S Olenius	Pally Building	2,260	13,785
Frank W Moore and Ingenborg F Moore	Financial Building	2,090	10,990
Northern Plainsman Homes Ltd	Plainsman Building	3,100	29,596
Prince Albert Laundry	Prince Albert Laundry Building	4,004	22,863

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Saskatchewan—Concluded</i>			
<i>Prince Albert—Concluded</i>			
Rowe Block Ltd.	Rowe & Houle Building (1-4-77 to 4-7-77)	6,720	13,888
Sevenels Property Ltd.	Harlon Building (1-4-77 to 31-8-77)	1,000	2,917
Carl Zurowski	235-16 Street West	2,200	14,400
<i>Regina</i>			
Abbey Glen Property Corporation	Canadian Imperial Bank of Commerce	22,735	208,388
Abbey Glen Property Corporation	Midtown Centre	1,080	10,142
Bank of Canada Administrative Operations	Bank of Canada Building (1-4-77 to 31-10-77)	600	3,150
Garnet Russell Barlow	Barlow Lang Building (1-4-77 to 30-9-77)	2,000	7,577
Beaver Lumber Company Limited	1300-11 Avenue (1-4-77 to 15-4-77)	4,320	583
Joan Brooker	2932 Dewdney Avenue	1,400	9,569
Building & Civic Properties	2476 Victoria Avenue	1,150	11,442
Canadian National Railways	Express Building	9,000	7,000
Chateau Developments	Town Square Building	31,812	219,280
Domeview Developments	2400 College Avenue (1-8-77 to 31-3-78)	3,320	23,247
Alfred Eistetter	Tor West Tower	5,140	38,550
Financial Building Limited	Financial Building	26,488	246,506
Four "R" Holding Limited	2932 Dewdney Avenue	1,500	12,477
Future Holdings Limited	2234 Lorne Street (1-4-77 to 31-8-77)	1,408	3,813
Hill Building Limited	McCallum Hill Building (1-4-77 to 31-5-77)	19,482	17,065
John Lockwood	1726 Scarth Street (1-4-77 to 31-7-77)	4,500	11,250
National Property Development (Regina) Limited	G M C Building	6,821	34,899
Niesner-Kratt Enterprises Ltd	2054 Broad Street	2,440	14,272
Nisdale Properties Limited	Derrick Building	42,894	289,356
Ratner Realty & Rachel Holdings	2500 - 12 Avenue	4,234	17,168
Regina Auto Park Limited	1845 Cornwall Street 18 stalls (1-4-77 to 31-5-77)		1,080
Regina Centre Development	Regina Centre	3,765	30,052
Mrs E Riddell	Riddell Building (1-4-77 to 30-9-77)	6,042	9,000
Roantree Plumbing & Heating Limited	1722 Cornwall Street (1-4-77 to 31-5-77)	2,887	3,891
The H A Roberts Group Ltd	2045 Broad Street (1-8-77 to 31-3-78)	30,000	197,433
A W Scheitzer	240 Avonhurst Drive (1-11-77 to 31-3-78)	4,995	20,500
Tri-Towers Investments Ltd	Avord Towers	6,401	50,901
Western Limited	1630 St John Street (1-9-77 to 31-3-78)	6,500	10,850
Western Hydraulics & Equipment Limited	325 Hodsman Street	4,320	18,045
E G Whelpton	Broad & Albert 40 stalls		14,445
Woodbine Developments Limited	1861 Cornwall Street	2,800	21,363
Woodbine Developments Limited	2332-11th Avenue	19,445	196,152
Woodbine Developments Limited	Woodbine Plaza	11,616	117,963
<i>Saskatoon</i>			
Boychuk Construction Co Ltd	2nd Floor, 2102-8th St East (15-2-78 to 31-3-78)	600	765
Canadian Imperial Bank of Commerce	Bessborough Hotel	23,952	161,725
Crestwood Investments Limited	Crestwood Building	1,775	9,591
Great West Life Assurance Company c/o Koyl Agencies Limited	Financial Building	18,168	128,015
John Kostyna	1145-8 Street East	1,845	12,915
Laxmi Investments Limited	2002 Quebec Avenue	19,000	151,021
Little Borland	602 Cynthia Street (1-3-78 to 31-3-78)	1,196	575
Management Association Limited	Phoenix House	12,440	65,867
McClocklin Real Estate Limited	206 Circle Drive	3,000	23,472
McClocklin Real Estate Limited	1202 Quebec Avenue (1-11-77 to 31-3-78)	15,536	52,758
Niesner-Kratt Enterprises Ltd	1137 8th Street East	4,600	23,209
Prudential Insurance Company	Canadian Imperial Bank of Commerce	44,103	203,412
Reznick Industries Limited	Bulk Mail Plant	6,405	18,370
Reznick Industries Limited	Reznick Building	20,160	75,500
Saskatchewan Mutual Insurance Company	Saskatchewan Mutual Building	6,350	40,860
Saskatchewan Trust & Loan Company	Miden Building	2,200	11,300
Simmie Management Ltd	2363 Avenue C North (1-3-78 to 31-3-78)	1,203	825
Tri-Towers Investments Ltd	Avord Towers	13,202	75,599
Ukrainian Arts & Crafts Museum c/o McClocklin Real Estate Ltd	902 Spadina Crescent	9,031	29,940
University of Saskatchewan	58 Thayer Avenue (1-6-77 to 31-3-78)	5,000	18,750
University of Saskatchewan	1214 College Drive (15-4-77 to 15-9-77)	2,600	8,000
Yip Yew Investments Limited	Investors Building	3,524	16,767
<i>Uranium City</i>			
Saskatchewan Economic Development Corporation	Main Floor, Lots 15-17 Block 6	1,510	12,835
<i>Weyburn</i>			
Rokemay Theatres Limited	Lots 18-19 Block 3	2,660	16,548
<i>Yorkton</i>			
Broadway Park Realty	520 West Broadway	9,416	52,218
Marathon Realty Company Limited	York City Plaza	3,000	13,500
Hollingsworth & Co Ltd	York City Plaza	3,500	18,010
Shilde Enterprises	44 Broadway East (1-4-77 to 31-8-77)	1,200	3,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
<i>Alberta</i>			
Beaverlodge John I Gaudin and Betty L Gaudin	Post Office	1,530	5,000
Bellevue J M Willoughby	Post Office	1,030	6,011
Bon Accord Edmonton Amalgamated Savings and Credit Union Limited	Post Office	1,250	6,290
Bonnyville Kehewin Tribal Administration	Kehewin Indian Reserve No 123	1,075	6,988
Brocket Peigan Community Projects Ltd	Peigan Crow Lodge	814	6,105
<i>Calgary</i>			
Alberta Stockyards Company Ltd	2635 Portland Street S E	1,414	5,352
Alix Developments Ltd	Rocky Mountain Plaza	13,013	76,216
Alpine Management Corporation Ltd	Ford Tower (1-5-77 to 31-3-78)	5,597	49,385
Baxter Estates Limited	R D O "G" Town Centre (1-7-77 to 31-3-78)	3,405	33,570
Bramalia Consolidated Developments Limited	Post Office	3,500	16,434
Calgary Financial Tower Ltd	522-8 Avenue S W	3,704	27,132
Calgary Power Ltd	Calgary Power Building	12,565	66,459
Century Plaza Centres Ltd	Letter Carrier Depot #8	5,500	48,936
Chinook Shopping Centre Limited	Postal Station "A"	4,380	83,220
Comtab Ventures Limited	Letter Carrier Depot #7	4,692	24,007
Comtab Ventures Limited	Postal Station "B" & Letter Carrier Depot #9	9,781	64,887
Danish Canadian Club	Fairmore Building	8,331	30,174
David Dyrholm	Postal Station "E"	2,500	15,185
Glenbow Alberta Institute	822 11 Avenue S W (1-12-77 to 31-3-78)	5,000	3,333
Glenvale Properties Ltd	Letter Carrier Depot #3	5,238	25,200
Glenmac Corporation Ltd	6624 Centre Street South	2,560	23,009
Groner Holdings Ltd	1811-12 Avenue S W	3,713	14,662
Groner Holdings Ltd	1941-42 Avenue S W	5,200	18,817
Hecico Holdings Ltd	Crescent Centre	23,831	174,578
Highfield Corporation Ltd	Century Square I	9,068	82,060
House of Tools Ltd	131-12 Avenue S E (1-4-77 to 31-7-77)	7,350	13,508
Housing and Urban Development Association of Calgary	Confederation Building (1-3-78 to 31-3-78)	673	650
J D S Buildings Limited	J D S Building	6,200	28,740
Kanover Ltd	Sun Dial Apts	2,463	16,788
Marathon Realty Company Ltd	Composite Building	7,650	47,986
Marathon Realty Company Ltd	Natural Resources Bldg	15,453	98,820
Marathon Realty Company Ltd	Natural Resources Bldg (1-4-77 to 31-10-77)	1,000	4,640
10275 Properties Limited	Agriculture Marketing Centre (1-4-77 to 31-1-78)	1,056	6,006
Pioneer Developments Ltd	(1-2-78 to 31-3-78)	664	913
Provident Realty Ltd and Cooks Holdings Co Ltd	Postal Station "T"	5,590	43,323
Quatral Holdings	Provident Building	4,190	33,881
Rex Properties and Stebern Investments Ltd	Petro Chemical Building	6,766	43,684
Rocky Mountain Plaza Ltd	Confederation Building (1-4-77 to 14-5-77)	2,961	2,707
Charles Schneider	Rocky Mountain Plaza (1-2-78 to 31-3-78)	1,220	1,311
Charles Schneider Mail Contractors Ltd	Schneider Building	28,173	30,990
William Schwartz Construction Co Ltd	Schneider Building	1,040	11,760
William Schwartz Construction Co Ltd	Letter Carrier Depot #6	5,846	35,290
Simba Investments Limited	Postal Station "J"	3,990	32,899
Springfield Development Ltd	Kensington Professional Building	11,025	56,950
Teacher's Investment and Housing Co-operative	4415 Manhattan Road	29,326	73,471
J B Tisdale and R McClellan	Barnett Building	12,100	89,344
L J Toole and Cote Real Estate Ltd	Letter Carrier Depot #4	3,440	11,395
Trechills Holdings Ltd	Northern Centre Building	4,116	29,062
Trizec Equities Limited	Regency Building	6,350	33,216
United Farmers of Alberta	Royal Bank Building	5,989	46,507
United Management Limited	1016-68 Avenue S W (15-5-77 to 31-3-78)	2,700	24,827
United Management Limited	(1-3-78 to 31-3-78)	832	597
Western Canada Importers (Calgary) Ltd & Max Bercovitch & Alex Rubin & Argosy Traders Ltd	MacLeod Place Tower I	10,665	68,136
Canmore	MacLeod Place Tower II	8,618	53,650
Hempden Holdings Ltd	House of Tools Building (1-8-77 to 1-3-78)	7,350	34,055
Carmangay	8th Street & 6th Avenue (1-12-77 to 31-3-78)	1,000	3,813
Elwood Lowell Christenson	Post Office	1,054	5,532
Champion	Post Office	1,150	5,673
Kenneth H Bloxham	Air Terminal Building	10,662	5,296
Coronation	Pembina Post Office	2,228	11,145
Drayton Valley			
Pembina Projects Ltd			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Alberta—Continued</i>			
Drumheller			
Nu-West Homes	Penitentiary Housing	50,000	91,764
Highfield Utility Construction Ltd.	Post Office	6,279	27,923
Duchess			
Alice M Walper	Post Office	1,054	5,532
Duffield			
The Paul Band Council	Medical Clinic	1,033	11,100
Edmonton			
Andy's Construction Ltd.	Postal Station "D"	7,918	34,370
Baker Properties Ltd and Hualkeith Investments Ltd	Baker Centre Building	49,486	326,157
Block Bros Contractors Ltd.	15412—40 114 Avenue	76,315	225,760
Buttall Investments Ltd.	Postal Station "M"	6,330	36,996
Canada Trustee Mortgage Company	Canada Trust Building	5,159	44,261
Cadillac Fairview Corporation Limited and First Quebec Corporation	9942—108 Street	30,227	311,894
Commonwealth Building Limited	Commonwealth Building	1,920	11,511
Credit Foncier Franco Canadien	Credit Foncier Building	1,497	9,470
Credit Foncier Franco Canadien	Credit Foncier Building (1-7-77 to 31-3-78)	1,300	4,633
Daon Development Corporation	Financial Building	10,918	67,037
Daon Development Corporation	Financial Building (1-2-78 to 31-3-78)	7,072	10,368
Dept of Veterans Affairs	Prosthetic Clinic	3,431	12,866
Edmonton Centre Limited	Royal Trust Tower	7,867	66,963
Edmonton Centre Limited	Toronto Dominion Tower	13,620	125,119
W G Fahlman Enterprise Ltd	North Haven Court	7,895	58,107
Fifth Lehn Dorf (Canada) Ltd	Fifth Avenue Building	10,274	53,179
Frank A Fera & Maria Louise Fera	Letter Carrier Depot No 7 (1-5-77 to 31-3-78)	3,385	24,914
Guardian Buildings Ltd	Guardian Building	4,441	32,351
H J M Investments Ltd	Eski Bowl (1-5-77 to 30-4-77)	8,508	3,207
	(1-8-77 to 31-3-78)	8,508	39,534
	10062-151 Street (28-11-77 to 31-12-77)	8,508	14,602
H J M Investments Ltd	Postal Station "E"	2,700	1,383
H J M Investments Ltd	8907—118 Avenue	7,696	43,560
Harry Heim		4,980	32,021
J Baker Construction Ltd.	Public Works Warehouse	15,000	78,660
Anthony Komarniski	10527—101 Street (1-4-77 to 31-12-77)	2,900	5,220
Anthony Komarniski and John Komarniski	10527—101 Street (1-1-78 to 31-3-78)	4,400	4,620
L Y K Management Ltd	Fairview Building (1-4-77 to 30-4-77)	1,090	468
Madison Development	Liberty Building	26,652	189,847
Madison Development Corporation Ltd	Liberty Building (1-7-77 to 31-3-78)	2,103	13,020
Manufacturers Life Insurance Company	Manulife Building	37,797	250,465
Manufacturers Life Insurance Company	Manulife Building (1-7-77 to 31-3-78)	1,276	10,049
	(1-8-77 to 31-3-78)	1,190	8,330
Marathon Realty Company Limited	N A R Building (1-4-77 to 31-8-77)	4,835	10,677
	(1-2-78 to 31-3-78)	4,835	4,432
Meadow Park Shopping Centre	Letter Carrier Depot No 6	4,370	36,541
George Mulek and Metro Sembaliuk	9100—125 Avenue	7,000	9,408
National Concrete Accessories Ltd.	Bio-Assay Laboratory	5,400	11,400
R B Nelson Properties Ltd.	Nelson Building	2,130	10,633
Newspaper Service Bureau Ltd	Confederation Building	6,458	37,043
Nu Alta Developments Ltd	Petroleum Plaza	2,694	18,176
Oxford Development Group Ltd	Imperial Oil Building (1-2-78 to 31-3-78)	55,625	95,026
Oxford Leasholds Ltd	Postal Station "A"	4,848	32,661
Oxlea Investments Ltd	Imperial Oil Building (1-4-77 to 31-1-78)	58,195	338,383
Oxlea Investments Ltd	Royal Bank Building	3,093	30,888
Pension Fund Properties Ltd	Sheffield Industrial (1-8-77 to 31-3-78)	29,016	60,353
Richbar Developments Ltd	Letter Carrier Depot #5	8,944	65,914
Richfield Properties Limited	Argyll Centre (15-9-77 to 31-3-78)	51,542	111,326
Sabo Bros Construction Ltd.	6138—80 Street	3,000	9,257
Singer Company of Canada Ltd	Singer Building	2,929	20,503
Sparwood Mechanical Ltd	Bonaventure Industrial Park (1-4-77 to 30-9-77)	2,476	2,760
	(1-10-77 to 31-3-78)	2,665	3,731
Trizec Equities Limited	Centennial Building	3,932	29,331
Trizec Equities Limited	Centennial Building (1-4-77 to 31-7-77)	23,907	50,268
	(1-4-77 to 15-7-77)	8,700	17,931
	(1-4-77 to 31-10-77)	1,359	6,627
	(1-8-77 to 31-3-78)	25,465	160,781
Trizec Equities Limited	C N Tower (19-7-77 to 31-3-78)	6,525	43,303
Trizec Equities Limited	C N Tower (1-4-77 to 30-4-77)	4,164	3,262
Trizec Equities Limited	C N Tower (1-4-77 to 30-4-77)	18,165	14,704
290413 Ontario Limited	Macdonald Place	5,148	30,064
290413 Ontario Limited	Macdonald Place (1-4-77 to 16-1-78)	2,015	7,706
	(1-4-77 to 24-1-78)	1,120	6,988
2290415 Ontario Limited	One Thornton Court (1-4-77 to 16-1-78)	40,847	173,050

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>Alberta—Continued</i>			
<i>Edmonton—Concluded</i>			
290415 Ontario Limited	One Thornton Court (1-4-77 to 31-1-78)	5,539	23,731
V C W Holdings Ltd	11749—95 Street	1,090	5,745
W A W Holdings Ltd and Marjohn Enterprise Ltd	Postal Station "F"	6,500	35,475
Western Stockyards Limited	Western Stockyard Bldg (1-3-78 to 31-3-78)	1,059	420
Whyte Avenue Building Limited	Whyte Avenue Building	10,195	67,429
Yasopa Investments Ltd	Postal Station "L"	8,171	53,044
Fahler			
Fahler Holdings Ltd	Shopping Centre	1,450	7,250
Fairview			
Roy R Cunningham	Government of Canada Building	3,420	15,428
Forestburg			
John W Smith and Edna Smith	Post Office	1,175	5,423
Fort McMurray			
Alspar Holdings Ltd	120 Hill Drive	1,088	6,950
Gauliac Enterprises Ltd	Gauliac Building	3,885	33,464
McMurray Hardware Ltd	8119 Fraser Avenue (1-4-77 to 31-5-77)	928	851
McMurray Homes Ltd	224 Beaver Ridge Close	1,210	8,450
McMurray Homes Ltd	Fraser Terminal	1,600	8,000
McMurray Homes Ltd	376 Beacon Hill Drive	1,344	7,200
McMurray Professional Buildings Limited	McMurray Professional Building	2,741	16,215
Mrs Joan L Mutton	13 Rae Crescent	1,190	7,500
Eric Sparrow and Alice Sparrow	196 Beaver Ridge Close	1,120	7,200
Gleichen			
Chinook Apartments Ltd	Lots 1 and 2 (Portions) All Lot 3	1,225	7,477
Grande Cache			
Grande Cache Shoppers Park Ltd	Shopping Centre	4,040	23,257
Grande Prairie			
Grande Prairie Chamber of Commerce	10011—103 Avenue (1-3-78 to 31-3-78)	725	483
Harron Holdings Ltd	Harron Building (1-4-77 to 31-8-77)	1,284	3,745
Prairie Estates Ltd	10118—101 Avenue	6,200	37,346
Grimshaw			
Alden E Nickerson	W ½ Lot 14 Blk 1 Plan 1459	1,600	7,268
High Level			
Frontier Land Company Ltd	Frontier Land Building	10,793	58,933
High Prairie			
B V Griep Real Estate	Main Street and 53 Avenue	6,330	32,410
Houssian Holdings Ltd	Drake Building	2,955	23,196
Hinton			
Jodoin Properties Ltd	Postal Station "A"	1,640	9,594
Protective Holdings Ltd	Post Office	3,136	8,068
Jasper			
Kerkeslin Holdings Ltd	Kerkeslin Building	1,036	9,987
J West Property Management Ltd	Park Place Building	8,820	47,858
Lake Louise			
The Ski Club of the Canadian Rockies Ltd	Post Office (1-10-77 to 31-3-78)	800	2,500
Lethbridge			
Alpine Drywall and Plastering (Lethbridge) Ltd	Equity Building	2,500	12,000
Holiday Village Limited	Holiday Village Shopping Mall	6,220	36,076
Pahulje Land and Development Co Ltd	740—4 Avenue S	1,550	7,914
Pahulje Land and Development Co Ltd	740—4 Avenue S (1-4-77 to 3-8-77)	1,260	3,975
McLennan			
Joseph A Limoges	Post Office	1,320	7,920
Medicine Hat			
Charles Floyd Ronan	219 6th Avenue S E (1-4-77 to 31-8-77)	936	3,003
Peace River			
Arthur Arnold	Royal Bank Building (1-4-77 to 14-7-77)	2,716	4,025
	(15-7-77 to 31-3-78)	1,093	5,256
B V Griep Real Estate	Hagin Building	2,800	6,020
Powell Construction Ltd Broadway Holdings Ltd and Richard P Marceau	Sub Division—Administration Building	16,000	82,146
Powell Financial Building Ltd	Powell Financial Building	2,690	25,017
Rainbow Lake			
Aquitaine Company of Canada Ltd	Post Office	925	5,666
Red Deer			
Red Deer College	4322—52 Avenue (16-4-77 to 31-8-77)	900	3,000
Shir-Bit Holding Ltd	Beaver Lumber Building	7,980	62,853
Waskasoo Press Limited	4920—52 Street (4-4-77 to 18-3-78)	1,050	6,549
Waskasoo Printing & Stationery Ltd	4920—52 Street (18-3-78 to 31-3-78)	1,050	277

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTALS—Continued**

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
Alberta—Concluded			
St Albert			
Datto Construction Ltd	8 Riel Drive (25-11-77 to 31-12-77)	2,300	1,000
United Management Ltd	131 Sturgeon Plaza Shopping Centre	1,960	12,740
St Paul			
St Paul Development Co Ltd	4918-51 Avenue	4,409	28,032
Joseph Yakimec	Yakimec Building	5,652	20,000
Joseph Yakimec	50 Avenue and 51 Street	2,100	10,320
Sherwood Park			
H & M Sporting Goods Ltd	Brentwood Shopping Centre (1-12-77 to 31-12-77)	1,009	850
Slave Lake			
Alberta Transportation	Air Terminal Building	720	5,040
Frontier Land Company Ltd	Post Office	8,000	86,000
Spirit River			
Sertu Leaseholds Ltd	Post Office	2,060	8,403
Spruce Grove			
Melton Real Estate Ltd	Grove Plaza Shopping Centre	4,472	21,689
Standoff			
Red Crow Development Ltd	Blood Band Admin Bldg	2,008	11,044
Sundre			
Sundre Professional Building Ltd	Post Office	1,314	7,198
Tilley			
Eric E and Nina Tatem	Post Office	1,054	5,532
Viking			
Howard V Gilpin	Post Office (1-10-77 to 31-3-78)	1,413	3,850
Wainwright			
Kenton Developments Ltd	Royal Bank Building	2,000	12,200
British Columbia			
Abbotsford			
Arcan Investments Ltd	32988 South Fraser Way	3,281	20,670
G & R Development Ltd	33575 Mayfair Street	5,323	34,539
Fred Kleiss & Jeig Senmidt	2620 Alliance	5,000	24,250
Maison Lawrence	33827 South Fraser Way	3,497	17,779
Burnaby			
Lake City Industrial Corporation Ltd	3101-3-21-23 Thunderbird Crescent	38,996	90,410
San Realty Ltd	5000 Kingsway	12,206	92,195
Sun Life Assurance	4285 Canada Way	17,400	165,634
Trojan Properties	4664 Lougheed Highway	4,884	56,792
Cache Creek			
R E Porter	Post Office	2,713	9,948
Campbell River			
Cheryl Co Ltd	No 203 477—10th Avenue	700	5,893
Kraus & Marie Vanposer	627-11th Avenue	2,745	24,580
Taylor Way Holdings Ltd	1253 Ironwood Street	800	5,737
Chetwynd			
Ernest Pfanner	Post Office	1,428	5,400
Chilliwack			
Canada Permanent Trust	66A Yale Road	6,756	9,925
Chilliwack Dry Cleaners	200 Wellington	2,250	16,222
F & D Eckert	14 Nowell Street South	1,390	10,000
Clearbrook			
G Brown Contracting Ltd	S Fraser Way Post Office	2,088	10,440
Cobble Hill			
Florence Wass	Cobble Hill Post Office	1,054	6,497
Colwood			
E Yeomans	478 Island Highway	2,317	18,335
Coquitlam			
James Ross Kerr	1031 Ridgeway Avenue	5,942	18,875
Courtney			
Nanaimo Realty Co Ltd	576 England Street	3,869	32,886
Cranbrook			
Michael & Marg Gerum	11-14th Avenue South	980	5,047
Sam Holdings	34-11th Avenue	2,008	14,708
Delta			
Beach Grove Golf Club	1135 Boundary Bay Road	3,552	13,010
Duncan			
Duncan Financial Centre Ltd	435 Trunk Road	3,993	31,154
Elkford			
Elkford Square Ltd	Post Office	2,122	12,000
Fort St James			
Klaus Richter & R J Vandenberg	St James Centre	920	8,906
C E Robin	Post Office	3,780	19,581

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>British Columbia—Continued</i>			
Fort St John			
Knight's Enterprises Ltd	Knight Building	1,800	13,500
Fraser Lake			
Fraser Lake Development Ltd	Fraser Lake Shopping Centre	2,012	7,348
Ganges			
Mouat's Trading Co Ltd	Post Office	1,720	8,867
Granisle			
Granisle Properties Ltd	Post Office	1,225	6,795
Houston			
Okanagan Holdings Ltd	Houston Shopping Centre	2,770	14,505
Kamloops			
Alko Holdings Ltd	376 Seymour Street	2,300	13,288
B & K Contracting Ltd	1251-12th Street	1,440	5,267
R J Cooper & G W Carlsen	P S "A" Tranquille Road	3,854	19,529
New Kam Development Ltd	1139-12th Street	1,487	12,774
Suncrest Properties Ltd	235 First Avenue	14,448	132,466
Kelowna			
Bernard Lease Hold Ltd	478 Bernard Avenue	3,672	28,342
Jabs Construction Ltd	1615 Bertram Street	1,350	5,062
Jabs Construction Ltd	579 Lawrence	1,840	8,451
Professional Lease Hold Ltd	1449 St Paul Street	3,137	22,362
Lake Cowichan			
J L Petersen	S W Corner S Shore Post Office	1,833	7,878
Langley			
John & Charmaine Jeffrey	20418 Douglas Crescent	1,103	6,715
Sundel & Shives Estates	20218 Fraser Highway	3,882	9,410
Fraser Mall Ltd	20582 Fraser Highway Post Office	3,621	31,745
Logan Lake			
Ritell Enterprises	Post Office	2,000	11,478
Lumby			
Harry W Shephard	Post Office	1,361	6,000
Lytton			
Kumcheen Enterprises Ltd	7th & Main	2,227	15,722
Madeira Park			
George Wilfred Hooper	Post Office	1,820	6,500
Maple Ridge			
Wall & Redekop Realty	2233 Lougheed Highway	3,630	19,058
Merritt			
Nicola Valley Indian Services Association	2090 Coultee	2,578	8,434
Nicola Valley Indian Services Association	I A N D, N H & W	1,046	20,921
Mill Bay			
A Anderson	Bayview General Store	800	5,100
Nanaimo			
Cameron Publishing Ltd	294 Bastion Street	1,030	6,816
Great National Land & Investment Corp Ltd	65 Front Street	5,765	44,191
Great National Land & Investment Corp Ltd	155 Skinner Street	11,200	67,440
Nelson			
W C Murphy	523 Vernon Street	1,475	10,379
New Westminster			
Adanac Estates Ltd	80-6th Street	23,914	184,804
North Burnaby			
James Ross Kerr	474 McDonald Avenue	8,787	43,060
Vancouver City Savings	4302 E Hastings	6,542	41,480
North Vancouver			
Bayberry Holdings Ltd	118 Phillips Avenue	3,116	7,993
Block Bros Realty	1305 Welch Street	40,310	8,805
Block Bros Realty	1349 Welch Street	2,400	6,791
Block Bros Realty	1357 Welch Street	26,863	44,553
Fairway Properties	1801 Welch Street	12,164	44,826
Gerbracht Construction Ltd	1221 Lonsdale Avenue	13,629	95,327
Host Roderich & Mike Sabine Marnet	200 Donaghy Street	6,720	18,243
R Roskell	497 Mountain Highway	5,169	29,180
Saddlebow Holdings Ltd	1305 Welch Street	40,310	20,755
One Hundred Mile House			
Richbar Development	495 South Birch Avenue	4,032	43,956
Parksville			
Highbury Development	Memorial Avenue Post Office	2,770	18,409
Westress Properties Ltd	No 3-162 Harrison	996	7,483
Peachland			
Donald A K Fulkles	Post Office	1,661	10,528
Penticton			
A & J Land & Housing Ltd	2335 Government Street	1,462	5,400

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures \$
<i>British Columbia—Continued</i>			
<i>Penticton—Concluded</i>			
Mark II Development Corp	275 Okanagan Avenue	1,209	5,561
Penticton Joint Ventures	301 Main Street	9,423	72,118
Port Alice			
El Mercado Shops Ltd	Rumble Beach Post Office	1,150	5,816
Port Coquitlam			
Lincoln Projects	2540 Shaughnessy	8,159	63,786
Port Hardy			
Pacific Coast Industries	Post Office	2,826	22,888
Prince George			
Can Perm Realty	280 Victoria	5,951	15,074
Can Perm Realty	299 Victoria	2,483	13,334
Canasia Development Co Ltd	1063 Victoria Street	2,500	23,125
Kanaka Creek Holdings Ltd	3641-15th Avenue	1,800	8,066
Mark V Developments Ltd	1340-5th Avenue	1,532	7,514
Oxford Development Ltd	280 Victoria Street	8,620	23,766
Oxford Development Ltd	550 Victoria Street	12,841	106,764
Oxlea Investments Ltd	280 Victoria Street	8,620	23,340
Prince George Lock & Key	1253-5th Avenue	1,483	6,600
Prince George Shopping Centre	1395-6th Avenue	14,900	92,926
R J Cooper Services Ltd	15th & Nicholson	13,300	48,693
Royal Bank of Canada	450 Victoria Street	1,375	11,000
Stanley Klimeck Trucking	2185 Ogilvie Street	5,804	14,400
Prince Rupert			
Fifth Lehnroff (Canada Ltd)	Pride of the North Shopping Centre	5,299	38,053
Prince Rupert's Fisherman's Credit Union	138 West 3rd Avenue	3,901	23,503
Kaien Rentals	800 Second Street	7,770	31,612
Queen Charlotte			
Werner Franz Funk	P O Lot 'A' Block 10	1,165	5,265
Richmond			
Chandler Investments Ltd	3871 No 3 Road	5,040	31,757
Department of Transport	Vancouver International Airport	8,244	33,436
Highbury Developments Ltd	6871 No 3 Road Post Office	12,550	44,483
Manufacturers Life Insurance Co	Manufacturers Life Insurance Building	19,200	98,005
Mr B Kwun	5671 No 3 Road	7,111	25,336
Progressive Construction Ltd	5635 No 3 Road	5,269	29,967
Prudential Insurance Co of America	3551 Viking Way	48,000	104,497
Richmond Holdings Ltd	5280 Minoru Boulevard	4,000	12,232
Stonehenge Development Ltd	2351 Simpson Road	5,000	12,438
Rutland			
Sing's Cafe Ltd	189 Asher Road Post Office	2,400	10,002
Sandspit			
Sandspit Enterprises Ltd	Post Office	1,269	6,984
Sardis			
Richard E Britton	7470 Vedder Road	1,299	5,845
Smithers			
Carmatt Holdings Ltd	Main Street Post Office	2,000	13,600
Sooke			
Murray Store Ltd	Post Office	1,702	27,159
Squamish			
John Drenka	3280 Cleveland Avenue	5,020	25,830
Summerland			
James A Cooper & R J Cooper Services	Hastings & Jubilee	4,102	20,849
Surrey			
Hastings West Investments	10033-136 A Street King George Centre	6,600	45,128
Macaulay Nicolls Maitland Co Ltd	10070 King George Highway	6,608	44,622
Macaulay Nicolls Maitland Co Ltd	Surrey Town Plaza	5,525	7,500
Tahsis			
F & I Holdings	Tahsis Shopping Centre Post Office	1,047	5,470
Terrace			
Skeena Broadcasters Ltd	Emerson & Lazelle	5,925	41,449
Skeena Broadcasters Ltd	4632 Lazelle Avenue	1,600	12,065
Termed Holdings Ltd	4633 Lazelle Avenue	2,000	17,167
Tillicum Twin Theatres Ltd	4722 Lakelse	2,108	20,001
Trail			
A Tognotti	99 Farwell Street	2,118	11,106
Ucluelet			
Mrs F Rhodes	Post Office	1,692	6,520
Vancouver			
Abbey Glen Property Corp	1055 West Georgia Street	8,036	70,416
J Achtem	3760-70 West 10th Avenue	7,916	41,235
A E Lepage Western Ltd	885 Dunsmuir Street	2,390	19,500

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued**
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>British Columbia—Continued</i>			
<i>Vancouver—Concluded</i>			
A F Industries	620-622 Seymour Street	5,011	26,014
Bache & Co Ltd	1075 West Georgia Street	1,300	13,000
Braburn Estates	Postal Station "L" 1360 S W Marine Drive	6,118	22,507
B C Turf Ltd	1530 West 8th	2,465	16,206
British Pacific Building Ltd	1055 West Hastings Street	9,243	58,511
Campeau Corporation	1111 West Georgia Street	3,592	26,439
C & C Investments Ltd	112 East 3rd Avenue	7,378	55,218
Canada Safeway Ltd	Postal Station "S"	5,947	19,235
Canwest Parking	1055 West Georgia Street 35 Parking Stalls		21,000
Central Heating Distribution	720 Beatty Street	15,142	45,620
Conreal Incorporated	450-452 Broadway	9,562	35,360
Crown Life Insurance	814 Richards Street	11,395	85,582
Crown Zeller Bach Stores	1075 Melville Street	3,200	4,050
Dakralada Properties Ltd	1525 West 8th Avenue	11,470	100,044
Daon Development	1166 West Pender Street 62 Parking Stalls	150,370	1,464,938
Design Plus Innovations Ltd	169 West 7th Avenue	2,812	10,031
Dominion Construction Co Ltd	452 West 2nd Avenue	4,025	12,881
Dominion Management Ltd	505 Burrard Street 5 Parking Stalls	3,632	179,666
Dominion Management Ltd	595 Burrard Street	22,857	39,280
Dominion Management Ltd	1075 Melville Street	3,200	14,100
East Hastings Properties Ltd	1747-55 East Hastings 2 Parking Stalls	18,196	135,360
Farmers & Merchants Trust	564 Howe Street	2,250	12,705
First Canada Land Corp	549 Howe Street	33,363	19,334
Florence O'Connor	1045 Homer Street	9,000	12,967
Fraser Heights	5550 Fraser Street	21,757	149,666
Giant Mascot Mines Ltd	700 West Georgia Street	4,486	46,720
Henricksen Suhr & Lise	1075-1085 Homer Street	14,000	83,164
Highbury Construction Ltd	750 Cambie Street	70,802	510,711
Hudson Marine Holdings	1200 West 73rd Avenue	91,525	1,131,415
Industrial Process Heating Engineering Ltd	680 Raymur	10,960	27,660
James Ross Kerr	2741 Skeena		44,328
Joseph Funaro Holdings Ltd	Postal Station "K" 2431 East Pender Street	6,960	203,004
	450 Nanaimo Street	20,466	
King Wai Co Ltd	1301 Robson Street	12,000	107,681
Knowlton Realty Ltd	1050 West Pender Street	5,115	57,904
Knowlton Realty Ltd	1090 West Georgia	1,091	7,559
Kuoy Tong Soo & Guen Yong Soo	936 Kingsway	4,150	35,275
Macauley Nicholls Maitland Co Ltd	2025 West 42nd Avenue	7,852	50,432
Macauley Nicholls Maitland Co Ltd	1155 West Georgia Street	8,002	57,943
Macauley Nicholls Maitland Co Ltd	1112 Pender Street	6,916	50,335
MacKenzie Management Ltd	789 West Pender Street	34,037	317,082
MacKenzie Management Ltd	1665 W Broadway Street 3 Parking Stalls	15,360	133,441
MacMillan Bloedel Ltd	1075 West Georgia Street	7,336	49,110
Marathon Realty Ltd	False Creek Marshalling Yard	48,000	6,000
Metro Parking Ltd	Vancouver Block 56		23,860
M E P C Western Property Ltd	409 Granville Street	12,309	91,495
National Harbours Board	Vanterm Pier	375	7,124
National Trust Co Ltd	1575 West Georgia Street	11,720	77,400
Nicola Ella Building	768 S W Marine Drive	7,010	29,760
North America Life Assurance	747 Bute Street	26,336	208,054
O'Connor Estates Ltd	1057 Homer Street	5,200	31,213
Pacific Enterprises Ltd	No 201-560 W Broadway St	1,376	10,255
Pacific Centre Ltd	700 West Georgia Street	115,827	1,141,687
Pacific Centre Ltd	701 West Georgia Street	6,694	35,012
Pension Fund Properties	3608-3620 East 1st Ave	26,750	28,772
S Rambler	215 Commercial 2 Parking Stalls	1,146	5,760
Sherdale Estates Ltd	100 West Pender Street	33,202	124,425
Sun Life Assurance Co	1550 Alberni Street	25,162	194,954
Teachers Investment Housing Co-op	1177 W Broadway	24,661	187,496
Teachers Investment Housing Co-op	190 Smythe	9,074	22,130
Toro Holdings Ltd	2902-04 Broadway 6 Parking Stalls	13,593	116,330
Transolini Holdings Ltd	2747 East Hastings	720	5,429
Trizec Construction Ltd	1055 West Georgia Street	20,565	798,961
Turner Meakin Co	16 East Hastings Street	19,472	98,186
United Western Investments Ltd	541 West 8th Avenue	3,978	10,180
Vancouver Block Ltd	736 Granville Street	8,224	57,256
Vide Properties Ltd	1090 West Pender Street	66,211	731,005
Westport Developments Ltd	1336 East Hastings Street	2,100	6,853
W Wong E Wong J Wong W Wong	295 East Hastings Street	2,052	10,800
<i>Vernon</i>			
Vernon District Credit Union	3207-32nd Street	1,600	11,261

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>British Columbia—Concluded</i>			
<i>Victoria</i>			
Aske Construction Ltd	818 Douglas Street	1,676	9,302
Century 21 Real Estate Ltd	2812 Bryn Maur Road	2,210	16,150
DeMontigny Enterprises Ltd	810 Fort Street	20,388	124,066
Dominion Management Ltd	1405 Douglas Street	14,612	116,844
Foreman Enterprises Ltd	Nanaimo & Topaz Streets		77,963
Fort Victoria Properties Ltd	45 Bastion Square	2,900	19,138
Garthland Development Ltd	2812-14 Bryn Maur Road	2,210	3,230
Germaine C Vivian	3410 Shelborne Street	8,000	26,099
Hawarth Investments Ltd	2653 Douglas Street	2,170	16,049
Hawarth Investments Ltd	2655-57 Douglas Street	5,302	23,411
Junction Shopping Centre	1627 Fort Street	6,500	27,753
N Kalyk	999 Fort Street	3,318	11,555
Kirzinger Group Securities	921 Pandora Street	4,928	32,706
M J B Properties	1007 Fort Street	2,447	21,044
L Mearns	614 Yates Street	2,881	19,898
Montreal Trust	1061 Fort Street	32,440	357,361
Oxford Development	1175 Douglas Street	30,408	227,990
Park Pacific Apartments	3960 Quadra	1,916	15,657
Realspan Properties Ltd	1537 Hillside Street	2,892	9,640
Teachers Investment Housing Co	205 McLaren Building	600	5,522
West Coast Management	1537 Hillside Street	2,892	13,496
J H Whitcome & Co Ltd	1111 Blanchard Street	7,818	10,163
Yennadon Holdings Ltd	Postal Station "A"	6,494	30,180
<i>West Bank</i>			
Raven Tree Rances	Post Office	1,464	5,862
Trench's Drugs Ltd	Post Office	1,464	2,872
Argus Industries	Post Office	1,200	5,000
<i>West Vancouver</i>			
Park Royal Shopping Centre Ltd	Kapilano 100 Park Royal	39,088	325,531
<i>White Rock</i>			
Lambda Holdings Ltd	1549 Johnson Road	2,282	12,152
<i>Williams Lake</i>			
Ajax Holdings	197 North Second Avenue	1,853	13,682
Canuck Properties Ltd	482 West Second Avenue	6,987	49,660
<i>Yukon Territory</i>			
<i>Faro</i>			
Bank of Montreal	Post Office	1,225	8,518
<i>Mayo</i>			
Richard Wallingham	Mayo Post Office Chateau Mayo Hotel	812	6,000
<i>Watson Lake</i>			
Territorial Treasurer	Yukon Government Building Post Office	1,376	13,158
<i>Whitehorse</i>			
Canadian Broadcasting Corp	Casca Building 3rd Avenue & Elliott St	1,150	6,705
Casca Enterprises	3rd Avenue & Elliott St	5,109	37,934
Government Yukon Territory	Territory Administration Building	1,115	9,600
Main Steele Development	212 Main Street	3,069	16,649
M R Mechanical Contrators Ltd	122 Industrial Road	9,600	31,872
E Schwartzin	4133 Fourth Avenue	1,140	7,747
Tutshi Holdings Ltd	112 Wood Street	1,870	6,800
<i>Northwest Territories</i>			
<i>Fort Simpson</i>			
Peter Cowie	Trailer Lots (Lot 66 and Part of Lot 65)	16,000	7,500
Fleur De—Lais Enterprises Ltd	Lot 5-2 Plan 310	2,100	9,270
Milton Holdings Ltd	9 Suites	5,670	27,000
Milton Holdings Ltd	MacKenzie Building	2,000	17,000
<i>Fort Smith</i>			
Carl D Cairns	Lot 8 Blik 1 (1-6-77 to 31-3-78)	2,200	11,917
Gauthier Apartments Ltd	6 Suites	4,050	16,560
Husky Rentals Ltd	Husky Rental Houses	22,000	55,828
Solar Construction Co Ltd	Post Office	5,759	16,994
Solar Construction Co Ltd	Solar Houses	11,272	33,175
Town of Fort Smith	Town Hall (1-6-77 to 6-1-78)	480	2,941
Wally's Drugs Ltd	MacDougall Road Lot 35 Plan 14	1,520	18,088
<i>Frobisher Bay</i>			
Government of N W T	Leased Housing	124,333	539,657
Government of N W T	N W T Administration Bldg	3,043	38,646
Government of N W T	Building T-112	750	5,250
Government of N W T	Building T-112	2,300	16,100
Government of N W T	Ritchie Mechanical Bldg	3,051	30,510
Government of N W T	Building No 52A (1-4-77 to 30-9-77)	1,770	4,425
Government of N W T	Ritchie Mechanical Bldg (1-7-77 to 31-12-77)	517	2,563
Government of N W T	Anakudluk Building (1-4-77 to 31-8-77)	756	3,150

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued
RENTALS—Continued

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
\$			
<i>Northwest Territories—Concluded</i>			
<i>Hay River</i>			
Gensen Land Co Ltd.....	Gensen Building.....	1,174	9,771
Harry Helm.....	Cheechako Lodge.....	8,589	33,193
Harry Helm.....	16 Unit Apartment.....	7,820	43,224
Kee—Lok Holdings Ltd.....	Kee—Lok Houses.....	21,000	45,918
Milton Holdings Limited.....	57 Street Apartment Bldg.....	3,732	18,000
W R Holdings (N W T) Ltd.....	Capital Crescent (1-4-77 to 30-4-77).....	2,750	1,375
Territorial Hotels Ltd.....	Hay River Hotel.....	1,450	9,570
The Pentecostal Sub-Arctic Mission.....	Williams Memorial Hospital.....	2,505	9,018
<i>Inuvik</i>			
G B H Holdings Ltd.....	36 Suite Apartment.....	26,304	133,181
Perma Development Co.....	24 Unit Apartment Complex.....	12,150	83,300
Perry Building Ltd.....	Kingmingya Street Blk 13 Lots 5 & 6.....	1,768	15,028
Reindeer Air Service Ltd.....	Reindeer Air Service Ltd Hangar.....	5,040	12,000
<i>Norman Wells</i>			
Dave Monuik.....	Lot C6 & C7.....	1,152	9,504
<i>Pine Point</i>			
Pine Point Shopping Centre Ltd.....	Shopping Centre.....	4,195	13,634
<i>Yellowknife</i>			
Ken M Albertson.....	Burwash Drive (1-12-77 to 31-1-78).....		3,000
A Azzoline.....	Frame Lake Sub-Division (1-11-77 to 31-3-78).....		
	(1-11-77 to 31-3-78).....	1,140	2,875
Bellanca Developments Ltd.....	Bellanca Building.....	40,728	363,393
Bellanca Developments Ltd.....	Bellanca Building (1-9-77 to 31-3-78).....	1,187	9,348
	(1-11-77 to 31-3-78).....	8,488	39,090
Bellanca Developments Ltd.....	Precambrian Building (1-6-77 to 31-3-78).....	910	11,982
Bromley & Son Ltd.....	Bromley Building.....	2,835	19,662
Charjer Corporation Ltd.....	Rockcliffe Apartments.....	3,500	25,325
Charjer Corporation Ltd.....	Rockridge Place.....	1,100	8,244
Gallery Holdings Ltd.....	Gallery Holdings Bldg.....	2,322	16,839
Humford Developments Ltd.....	Matonabee Court.....	12,200	60,277
Humford Developments Ltd.....	Matonabee Sub-Division.....	1,220	6,087
Humford Developments Ltd.....	107 Matonabee S & 307 Matonabee N (1-7-77 to 31-3-78).....	1,700	6,660
Kee-Lok Holdings Ltd.....	Kee-Lok Rentals (1-4-77 to 30-11-77).....	10,377	15,560
MacKenzie—Humford.....	Matonabee Sub-Division.....	146,436	390,835
MacKenzie Management Limited.....	Crestview Manor Apts.....	3,200	18,720
Mac Lab Enterprises Ltd.....	Fraser Arms—14 Suites.....	8,484	41,328
Mac Lab Enterprises Ltd.....	Fraser Arms—5 Suites.....	3,030	20,124
Mac Lab Enterprises Ltd.....	McNiven Place—3 Suites.....	1,875	14,820
Mike's Trucking & Moving Ltd.....	Heated Warehouse.....	2,500	10,750
N W T Community Services Corporation.....	Northern United Place.....	467	5,604
Raven Resources Ltd.....	Professional Building.....	10,175	103,211
Solar Construction Co Ltd.....	Solar Rentals.....	5,700	18,313
The Municipal District of Yellowknife.....	City Hall.....	3,540	35,931
Tundra Enterprises Ltd.....	Tundra Building.....	2,871	17,226
Wilde United Corporation Ltd.....	Northway Building.....	6,605	57,245
Wilde United Corporation Ltd.....	Northway Building (1-2-78 to 31-3-78).....	925	1,084
Willow Flat Development Ltd.....	Lots 9 10 & 11 Block 76.....	3,770	19,981
Yellowknife Industrial Development & Lease Ltd.....	Warehouse (Lot 5 Highway Commercial Zone).....	5,000	13,750
Yellowknife Industrial Development & Lease Ltd.....	Warehouse (Lot 5 Airport Highway).....	5,400	16,248
Yellowknife Industrial Development & Lease Ltd.....	Warehouse (Airport Road).....	4,000	11,600
Yellowknife Properties Ltd.....	McKenzie Rentals.....	4,356	18,000
<i>Outside Canada</i>			
<i>Belfast Ireland</i>			
Condean Investments Co Ltd.....	Canada House.....	2,642	8,653
<i>Birmingham England</i>			
Bristol and West Building Society.....	Bristol and West House.....	6,927	66,474
J B & M C Taylor.....	54 Weoley Park Road.....	1,810	5,880
<i>Chicago Illinois USA</i>			
Metropolitan Management Company.....	111 East Wacker Drive.....	4,349	58,003
<i>Glasgow Scotland</i>			
Centrovincial Estates (Scotland) Ltd.....	Ashley House.....	5,450	47,798
Commercial and General Investment Ltd.....	Fleming House.....	6,450	21,132
Duda Fryuengk.....	46 Thorn Road (1-9-77 to 31-3-78).....	2,200	6,448
<i>London England</i>			
Acre Investment Trust Ltd.....	Flat 25, 100 Lancaster Gate.....	1,975	5,429
B P Pension Trust.....	Flat 6, 12-18 Hill Street.....	1,832	10,677
Crown Estates Office.....	Canada House.....	46,059	72,825
Dawhurst Properties Ltd.....	45 Adams Row.....	540	5,824

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM—Continued

RENTALS—Concluded

Location and Landlord	Name or address of building	Space occupied sq. ft.	1977-78 Expenditures
			\$
<i>Outside Canada—Concluded</i>			
<i>London England—Concluded</i>			
Legal and General Assurance Society Ltd	Flat 31, 35-37 Grosvenor Square	1,590	6,115
Mertoun Development Ltd	Flat 18, 34 Bryanston Square	1,144	5,254
Mertoun Development Ltd	Flat 20, 35 Bryanston Square	2,099	7,985
S J Milde	81 Foyle Road (26-9-77 to 31-3-78)	2,100	8,839
Norwich Union Life Assurance Society	Flat 12, 10 Weymouth Street	1,425	10,006
Reunion Properties Co Ltd	Lonsdale Chambers	700	12,321
St Anslem Development Co Ltd	Flat 7, 21 Princess Gate	2,799	9,875
S B Harbour Property Trust Ltd	Flat 4, 10 Park Crescent	2,572	8,279
The Prudential Assurance Co Ltd	Flat 1, Orchard Court	3,728	5,925
The Brompton Trust	74 Grove End Road	4,323	5,610
49 Grosvenor Square Management Ltd	Flat 5, 49 Grosvenor Square	4,450	7,039
<i>Manchester England</i>			
Sir Denham and Thomas Bradwell Barlow	Barlow House	5,767	36,718
<i>New York New York USA</i>			
External Affairs	Standard Oil Bldg 1251 Avenue of the Americas New York	4,935	112,674
<i>Paris France</i>			
Canadian Imperial Bank of Commerce	19 Avenue Montaigne	904	18,739
Caisse Autonome de Retraite Chirurugiens Dentistes	14 rue Berri	2,830	89,327
Societies Sipace	Pan Am Building	1,566	67,093
<i>San Francisco USA</i>			
The Equitable Life Assurance Society	Wells Fargo Bldg 44 Montgomery Street	2,540	29,783
<i>Sydney Australia</i>			
Australian Mutual Provident Society	A M P Centre 50 Bridge Street	3,375	36,979
Sub-Total Rentals—Space			163,725,135
Rentals Each at a Rate of Less than \$5,000 per Annum			3,639,624
Total Rentals—Space			167,364,759
Rentals-Other			3,241,613
Total Rentals			170,606,372

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM—Continued****RENTAL AND MAINTENANCE OF SOUND EQUIPMENT**

Location	Name or address of building	1977-78 Expenditures
		\$
<i>Capital Region</i>		
Ottawa	Sir John Carling Building Under Agreement Associated Audio Ltd Simultaneous Translation System was paid	6,453
	Brooke Claxton Building Under Agreement Capello Audio Ltd was paid	1,500
	R H Coates Building under Agreement Capello Audio Ltd was paid ..	10,206
	Conference Centre Under Agreement International Simultaneous Translation System was paid	37,029
	Under Agreement K W Wilks Associates Ltd was paid	14,751
	House of Commons and Senate Under agreement International Simultaneous Translation System was paid	2,963
	Justice Building Under Agreement Capello Audio Ltd was paid	1,600
	Sir William Logan Building Under Agreement Capello Audio Ltd was paid	1,500
	National Defence Headquarters Under Agreement Capello Audio Ltd was paid	2,150
	National Press Building Under Agreement Tannoy (Canada) Ltd was paid	5,684
	National Revenue—Taxation Under Agreement K W Wilks Associates Ltd was paid	1,200
	Lester B Pearson Building Under Agreement Capello Audio Ltd was paid	2,450
	Vanier Building Under Agreement K W Wilks Associates was paid	820
<i>Hull</i>	Place du Portage—Parking Garage Under Agreement Capello Audio Ltd was paid	500
	Place du Portage Phase I Under Agreement Capello Audio Ltd was paid	900
	Place du Portage Phase II Under Agreement Capello Audio Ltd was paid	1,500
		91,206

PUBLIC WORKS—ContinuedACCOMMODATION PROGRAM—Concluded
MATERIALS AND SUPPLIES

Provinces	Flags and decorations	Petroleum products	Fuel oil	Office machines and equipment	Caretaking supplies	Electric fixtures	Fluorescent tubes light bulbs	House furnishings
Newfoundland	208	33,057	797,742	926	80,340	53,152	5,647	259,711
Prince Edward Island		74	59,999	96	15,651	1,092	1,498	
Nova Scotia	25,788	142	271,199	691	31,188	4,614	5,756	49
New Brunswick	48,253	48	232,604	3,175	44,042	19,013	9,973	
Quebec	31,540	5,321	1,285,301	43,051	263,142	187,329	50,391	3,294
Ontario—Capital Region	121,271	1,752	1,109,831	52,865	275,913	375,727	142,162	17,649
Ontario	29,795	2,946	363,985	14,920	374,762	124,746	82,521	17,924
Manitoba	2,695	1,824	61,254	324	22,785	19,209	5,647	11,099
Saskatchewan	6,353	65	17,288	1,540	42,779	3,053	7,722	5
Alberta and Northwest Territories	10,430	949	477,879	998	78,225	18,927	36,143	173,822
British Columbia								
Yukon Territory	5,553	321	381,483	3,420	90,361	57,594	28,496	5,744
London, England	1,859	186	46,722	950	3,749	16,576	9,488	81

MARINE PROGRAM
COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING

	Expenditures 1977-78	1976-77	Revenues 1977-78	1976-77
	\$	\$	\$	\$
Newfoundland	836,637	920,891		
Prince Edward Island	724,533	586,722		450
Nova Scotia	418,244	284,594		
New Brunswick	421,686	384,958		
Quebec—Other than Capital Region	1,165,813	1,068,572	19,071	6,000
Manitoba	367,500	285,053	5,320	
Saskatchewan				
Alberta	653,780	486,355		
British Columbia	2,188,791	1,981,209		
Total Provinces	6,776,984	5,998,354	24,391	6,450
Northwest Territories	609,778	582,048	4,050	
Yukon Territory				
Total	7,386,762	6,580,402	28,441	6,450

PUBLIC WORKS—Continued

MARINE PROGRAM—Continued

REPAIR AND MAINTENANCE CONTRACTS \$100,000 OR OVER

Contractor	City	Province	Project location and nature of work	Amount	Year of contract	1977-78 Expenditures	Expenditures to date
<i>Newfoundland</i>							
Avalon Construction & Engineering Ltd	St John's	Nfld	St-Anthony—Wharf Repairs	124,732	1977-78	124,732	124,732(f)
Babb Construction Ltd	Harbour Grace	Nfld	Fortune—Wharf Repairs	127,171	1977-78	121,422	121,422
Trident Construction Ltd	St John's	Nfld	Burnside—Wharf Repairs	145,030	1977-78	122,778	122,778
<i>Nova Scotia</i>							
Mosher & Rawding Ltd	Liverpool	NS	Shelburne—Wharf Repairs	336,964	1976-77	145,761	336,964(f)
Mosher & Rawding Ltd	Liverpool	NS	Liverpool—Wharf and Deck Repairs	186,210	1977-78	98,450	98,450
Verreault Navigation Inc	Les Méchins	Que	Liverpool—Dredging	246,556	1977-78	246,556	246,556(f)
<i>New Brunswick</i>							
Harbour Development	Saint John	NB	Miramichi—Dredging	244,228	1977-78	244,228	244,228(f)
Harbour Development	Saint John	NB	Courtney Bay—Saint John Dredging	652,405	1976-77	445,345	652,405(f)
A C Landry & Sons Ltd	Caraquet	NB	Negro Point Saint John—Breakwater Repairs	110,105	1977-78	110,105	110,105(f)
McNamara Corp of Newfoundland Ltd	Dalhousie	NB	Dalhousie—Dredging	246,737	1977-78	246,737	246,737(f)
Seaboard Development (1975) Ltd	Richibucto	NB	Cargo Wharf Point du Chêne—Repairs	163,538	1977-78	156,643	156,643
Verreault Navigation Inc	Les Méchins	Que	Courtney Bay Saint John—Dredging	439,500	1977-78	251,587	251,587
<i>Quebec</i>							
Allmo Inc	Quebec	Que	Gaspé Sandy Beach—Wharf Repairs	411,656	1977-78	259,750	259,750
ASLK Canada, Ltée	Quebec	Que	Baie Ste-Catherine—Wharf Repairs	167,650	1977-78	167,650	167,650(f)
Claude Arsenaault Inc	L'Isletville	Que	Montmagny—Wharf Repairs	740,052	1977-78	528,943	528,943
Construction Edec Inc	Cap aux Meules	Que	Paspébiac—Wharf Repairs	326,348	1977-78	252,993	252,993
Construction Jean et Robert, Ltée	Gascons	Que	Chandler—Repairs to water line	243,627	1977-78	211,111	243,627
Couet Inc	Lac Mégantic	Que	Varennnes—Protection Work Repairs	128,025	1977-78	128,025	128,025
Gaspé Construction Inc	Cap Chat	Que	Grande Vallée—Wharf Repairs	470,284	1977-78	470,284	470,284
Harbour Development	Saint John	Que	Cap-aux-Meules—Dredging	290,180	1977-78	107,506	107,506
Landry & Sexton Inc	Nouvelle	Que	Ste-Anne-des-Monts—Wharf Repairs	180,222	1977-78	180,222	180,222
Lang Construction, Ltée	Sept-Îles	Que	Baie Comeau—Embankment & Dolos	1,721,262	1976-77	1,572,262	1,721,262(f)
Lang Construction, Ltée	Sept-Îles	Que	St-Joseph-de-la-Rive—Wharf Repairs	2,133,198	1977-78	585,542	585,542
Les Constructions Gart Inc	Ville de Laval	Que	Havre Aubert—Wharf Repairs	459,100	1977-78	12,559	12,559
Les Entreprises René Soucy Inc	Pointe-au-Péré	Que	Rimouski Est—Harbour Repairs	404,001	1977-78	347,941	347,941
Les Fondations Geodex Inc	Pointe-Claire	Que	St-Joseph-de-la-Rive—Wharf Repairs	316,588	1976-77	92,038	316,588(f)
Les Fondations Geodex Inc	Pointe-Claire	Que	Trois Pistoles—Wharf Repairs	529,340	1977-78	308,381	308,381
Melri Inc	Contrecoeur	Que	Contrecoeur—Protection Work Repairs	247,427	1977-78	201,292	201,292
Quebec Engineering Ltd	Saint-Laurent	Que	St-François—Wharf Repairs	1,607,553	1977-78	431,129	431,129
Réal Rioux Inc	Ruisseau à Rebours	Que	Mont Louis—Wharf Repairs	102,023	1977-78	102,023	102,023

PUBLIC WORKS—Continued

MARINE PROGRAM—Continued

REPAIR AND MAINTENANCE CONTRACTS \$100,000 OR OVER—Continued

Contractor	City	Province	Project location and nature of work	Amount	Year of contract	1977-78 Expenditures	Expenditures to date
<i>Quebec—Concluded</i>							
Rosaire Savard & Fils, Ltée ..	St-Marc-des-Carières	Que	Baie Comeau—Repairs to Steel Sheet Piling	1,023,218	1977-78	999,768	999,768
Rosaire Savard & Fils, Ltée ..	St-Marc-des-Carières	Que	Mont Louis (Gaspé Coper)—Repairs & Dolos	818,922	1977-78	803,122	803,122
Sceptre Dredging Ltd	Richmond	Que	Rimouski—Dredging	292,000	1977-78	219,000	219,000
Simon Thivierge & Fils Inc.	St-Aimé-des-Lacs	Que	Tadoussac Anse à l'Eau—Floating Pontoon and Crib Work	151,228	1977-78	151,228	151,228
Simon Thivierge & Fils Inc.	St-Aimé-des-Lacs	Que	Anse Tadoussac—Wharf Repairs	289,674	1977-78	140,034	140,034
St Maurice Dredging (1966) Ltd	Notre-Dame-de-Pierreville	Que	Sorel—Dredging	146,724	1977-78	146,724	146,724
Western Caissons (Quebec), Ltée	Ville de Laval	Que	Les Méchins—Wharf Repairs	591,815	1977-78	546,190	546,190
Verreault Navigation Inc	Les Méchins	Que	Rivière-du-Loup—Dredging	143,650	1977-78	135,031	135,031
<i>Ontario</i>							
Jomco Ltd	Ottawa	Ont	Allumette Island, Pembroke—Interprovincial Bridge Deck Repairs	257,145	1977-78	150,444	150,444
Coyom Ltd	Ottawa	Ont	Chaudière Crossing—Repairs to Arch No 3	143,267	1975-76	1,350	143,267(f)
Canadian Dredge & Dock Co Ltd	Toronto	Ont	Cobourg—Redredging	161,566	1976-77	68,032	161,566(f)
Dean Construction Co Ltd	Tecumseh	Ont	Kingsville—Redredging Approach Channel	203,456	1977-78	200,885	200,885
Dean Construction Co Ltd	Tecumseh	Ont	Port Stanley—Dredge Disposal Facility	905,317	1977-78	905,317	905,317
McNamara Corp of Newfoundland Ltd	Whitby	Ont	Port Stanley—Redredging ..	534,000	1977-78	224,747	224,747
Sceptre dredging Ltd	Richmond	BC	Sarnia—Dredging	373,800	1977-78	234,879	234,879
<i>Manitoba</i>							
Zamba Construction	Sudbury	Ont	Lockport—Repainting of Lockport Bridge	149,670	1976-77	70,366	149,670
<i>British Columbia</i>							
Dillingham Corp Canada Ltd	North Vancouver	BC	Fraser River Scour Protection Stevenston Bend	180,421	1977-78	180,421	180,421(f)
Fraser River Pile Driving Co Ltd	New Westminster	BC	Ucluelet Wharf Renewal ..	171,535	1977-78	145,466	145,466
Nooka Sound Construction Co Ltd	Gold River	BC	Zeballos Wharf Repairs	127,883	1977-78	127,883	127,883(f)
Sawchuk Pile Driving Ltd	Courtenay	BC	Kelsey Bay Wharf Renewal	249,960	1977-78	137,269	137,269
Sceptre Dredging Co Ltd	Richmond	BC	Nicomen Slough Dredging ..	145,019	1977-78	145,019	145,019(f)
Robert Scott Halbert & Larry Toeboesch Ltd	Salmon Arm	BC	Seymour Arm and Sicamous Wharf Repairs and Ferry Landing	245,264	1977-78	191,955	191,955
Sceptre Dredging Co Ltd	Richmond	BC	Fraser River Dredging Areas 1, 2 & 3	342,092	1977-78	342,092	342,092(f)

PUBLIC WORKS—Concluded**MARINE PROGRAM—Concluded****REPAIR AND MAINTENANCE CONTRACTS \$100,000 OR OVER—Concluded**

Contractor	City	Province	Project location and nature of work	Amount	Year of contract	1977-78 Expenditures	Expenditures to date
<i>New Brunswick</i>							
Planned Renovations	Montreal.....	Que	Campbellton—Repair Bridge Piers	347,350	1977-78	236,840	236,840
St Lawrence National Painting	Montreal.....	Que	Campbellton—Painting of Bridge	294,750	1977-78	185,693	185,693
<i>British Columbia</i>							
Acme Commercial Painting (Victoria) Ltd	Saanichton	BC	Alaska Highway—Paint Bridges	154,730	1977-78	72,429	72,429
Cantlon & Parker Ltd and Kledo Construction	Fort Nelson	BC	Alaska Highway—Maintenance of miles 496-626	3,343,927	1977-78	1,208,965	1,208,965
Don Gordon Ltd & Wedhorn	Fort Nelson	BC	Alaska Highway—Maintenance of miles 83.4—299	3,588,161	1974-75	1,198,660	3,546,477
E Lobe Contracting Ltd	Whitehorse	YT	Alaska Highway—300-310—410-520 Crushing Gravel Surfacing & Stockpiling miles 300 to 310 and 410 to 520	1,935,865	1977-78	1,935,865	1,935,865(f)
R Owen	Fort Nelson	BC	Alaska Highway Maintenance of miles 300—496.0	4,784,250	1975-76	1,416,679	2,978,845
E Lobe Contracting	Whitehorse	YT	Alaska Highway—Surfacing miles 101 to 206 and 387 to 397	2,105,061	1977-78	118,015	118,015
<i>Quebec</i>							
Construction Pimar Inc	Brossard	Que	La Salle Repairs to roof at 557 Dollard Street	144,375	1977-78	144,375	144,375(f)
Broccolini Builders Inc	Côte-St-Luc	Que	Lachine Canal Fit-up of shelters	161,511	1977-78	161,511	161,511(f)

TRANSPORTATION AND OTHER ENGINEERING PROGRAM
TRANS-CANADA HIGHWAY CONSTRUCTION
THROUGH NATIONAL PARKS

	\$
Banff National Park	30,811
Glacier National Park	2,934,343
Terra Nova National Park	21,029
Total	2,986,183

REGIONAL ECONOMIC EXPANSION

Payments by Provinces

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs.

Grants—	
Dalhousie University—Institute of Public Affairs	3,000
Contributions—	
General Development Agreements:	
Newfoundland	54,499,219
Nova Scotia	34,270,367
New Brunswick	43,375,258
Quebec	117,638,479
Ontario	10,987,079
Manitoba	14,643,029
Saskatchewan	9,365,465
Alberta	5,548,204
British Columbia	7,392,005
	297,719,105

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:

Industrial Incentives:	
Newfoundland	1,183,152
Prince Edward Island	3,126,817
Nova Scotia	7,021,949
New Brunswick	5,845,672
Quebec	28,904,802
Ontario	6,785,340
Manitoba	6,154,372
Saskatchewan	3,392,305
Alberta	697,424
British Columbia	141,096
	63,252,929

Comprehensive Rural Area Development Programs:

Prince Edward Island	29,782,124
Northeast New Brunswick	648,083
Quebec-Lower St. Lawrence Gaspé and Îles-de-la-Madeleine ..	5,162,882
Manitoba-Interlake	410,237
	36,003,346

Agriculture and Rural Development Act Cost Shared Program:

Newfoundland	2,335,415
Quebec	4,233
Ontario	6,064,512
Manitoba	2,524,012
Saskatchewan	3,386,785
Alberta	1,911,810
British Columbia	3,806,081
	20,032,848

Land Surveying and Mapping Program:

Newfoundland	608,660
Council of Maritime Premiers	5,906,957
	6,515,617

Agricultural and Rural Development Act:

Special Arda	
Manitoba	1,694,136
Saskatchewan	2,326,610
British Columbia	1,388,949
Northwest Territories	334,427
	5,744,122

Special Areas Agreements:

Nova Scotia	1,414,801
New Brunswick	822,669
Quebec	1,384,411
Manitoba	1,704
	3,623,585

Drought Recovery Program:

Manitoba	35,084
Saskatchewan	105,396
Alberta	161,401
	301,881

Agricultural and Rural Development Act:
Development Projects on Indian Reserves

Ontario	229,059
---------------	---------

Program and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:

Prince Edward Island	2,172
Nova Scotia	182,541
New Brunswick	38,910
	223,623
Atlantic Management Institute	330,000
Atlantic Region Labour Education Centre	195,452
Newfoundland and Labrador Development Corporation Limited	970,268
Atlantic Provinces Physical Distribution Advisory Services	100,000
Memorial University of Newfoundland	120,000
	1,715,720

Total Vote 10 \$435,364,835

URBAN AFFAIRS

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, C. 23, 1953-54 as amended (12) 9,577,140

Section 23 of the Act authorizes the Corporations, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payment made.

Payments to date were \$204,294,625.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were \$9,577,140.

Details of payments by city, by province follow:

Authority	Agreement with	Contributions	Payments	To date
PC 1963-1182 d/Aug 14, 1963	Province of Nova Scotia			
	City of Halifax			
	Uniacke Square	2,490,000	118,936	2,341,371
PC 1957-1728 d/DEc 26, 1957	Province of Nova Scotia			
PC 1961-784 d/June 1, 1961	City of Halifax			
PC 1967-1689 d/Sept 6, 1967	Jacob Street	8,123,405	1,853,230	8,123,405
PC 1968-1814 d/Sept 24, 1968				
PC 1977-1622 d/June 9, 1977				
PC 1968-1331 d/July 17, 1968	Province of New Brunswick			
	City of Saint John			
	North End Area	11,072,519	700,137	9,075,599
	Province of Quebec			
	Quebec Housing Corporation	59,927,282	4,505,132	51,645,708
PC 1968-1333 d/July 17, 1968				
PC 1971-1165 d/June 15, 1971				
PC 1971-2555 d/Nov 11, 1971				
PC 1977-1487 d/May 26, 1977				
PC 1978-68 d/January 12, 1978				
PC 1978-69 d/January 12, 1978				
PC 1978-145 d/January 19, 1978				
PC 1978-146 d/January 19, 1978				
PC 1978-802 d/March 16, 1978				
PC 1978-803 d/March 16, 1978				
PC 1967-1656 d/Aug 30, 1967				
PC 1972-506 d/Mar 14, 1972				
	Province of Ontario			
	City of Hamilton			
	(City Square Project)			
	Lloyd Jackson Square	14,511,450	380,566	13,253,688
PC 1970-461 d/Mar 17, 1970	Province of Ontario			
PC 1975-567 d/Mar 11, 1975	City of Cornwall			
	Phase I	1,700,000	102,351	1,573,103
PC 1969-2009 d/Oct 21, 1969	Province of Ontario			
PC 1972-74 d/Jan 18, 1972	City of London			
PC 1974-1149 d/May 14, 1974	Block C. Area	4,028,175	161,458	3,545,842
PC 1968-1024 d/May 29, 1968	Province of Ontario			
	City of Ottawa			
	Lowertown East	15,444,325	1,156,695	14,707,847
PC 1967-1342 d/July 12, 1967	Province of Ontario			
PC 1974-1609 d/July 16, 1974	City of Sault Ste-Marie			
	Riverfront Area	1,576,995	5,525	1,293,877
PC 1969-1574 d/Aug 11, 1969	Province of Ontario			
PC 1973-2336 d/July 31, 1973	City of Sault Ste Marie			
	International Bridge Plaza	3,320,696	15,521	3,297,057
PC 1967-395 d/Mar 2, 1967	Province of Ontario			
PC 1977-1623 d/June 9, 1977	City of Sudbury			
	Borgia Area	9,930,099	104,161	9,403,648

URBAN AFFAIRS—Concluded

CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded

Authority	Agreement with	Contributions	Payments	To date
PC 1968-1330 d/July 17, 1968	Province of Ontario			
PC 1974-2534 d/Nov 19, 1974	City of Thunder Bay			
	Downtown Area	4,322,393	382,075	3,752,005
PC 1964-1001 d/July 9, 1964	Province of British			
	Columbia, City of			
	Vancouver, Project 2	3,144,700	10,734	2,732,326
PC 1966-2061 d/Nov 13, 1966	Province of British			
PC 1971-2051 d/Sept 28, 1971	Columbia, City of			
	Vancouver, Strathcona	2,465,000	68,263	2,032,405
PC 1966-2462 d/Dec 29, 1966	Province of British			
	Columbia, District of			
	East Kooteney			
	Natal Area	1,046,105	12,356	1,046,105

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

YEAR ENDED MARCH 31, 1978

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Aid to Universities for expansion or enlargement to existing veterinary teaching facilities				
Contributions for Rabies				1
				5
Contributions to 4 H Clubs	5	4	9	5
	5	2	9	5
Crop Insurance	10	464	116	44
	12	422	113	51
	29	1,849	583	184
Crop Loss Assistance				
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto.....				2
	11		2	2
Departmental total	15	468	125	52
	28	424	124	58
	29	1,849	583	189
ENERGY, MINES AND RESOURCES				
Aeromagnetic surveys.....				
	472	30		69
Alberta Iron (WEOC) Processing Program.....				
Peace River Iron Ore Program				
Assessment of potential hydro-electric resources in Labrador	500			
	500			
Assistance to Nova Scotia for home insulation loan program			15,000	
			15,000	
Assistance to Nova Scotia for oil substitution projects			9,200	
			9,200	
Assistance to Nova Scotia for industrial energy conservation projects			4,973	
			4,973	
Assistance to Prince Edward Island for industrial energy conservation projects		1,592		
		1,592		
Assistance to Prince Edward Island for renewable energy resource development projects		3,000		
		3,000		
Bay of Fundy Tidal Power Study			362	362
			412	412
			845	845
BC-Yukon-Northwest Territories—Boundary				
Joint Alberta Canada special fund for energy and energy related research				
Manitoba Mineral Development Program				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
	215					215			215
	51					51			51
1,065	3,094					4,159			4,159
1	61	2				65			65
4	75	3	2			84			84
116	692	11	13	1		838			838
24	63	21	22	22	10	185			185
24	68	13	23	22	10	181			181
2,283	7,039	8,455	36,245	16,827	1,329	72,812			72,812
2,464	5,838	5,271	24,400	16,548	1,338	56,457			56,457
15,250 ⁽¹⁾	26,956	31,356	105,653	66,409	6,223	254,492			254,492
	240		114			354			354
	102	2,539				2,641			2,641
558	355	4,218	1,053	513	507	7,204			7,204
	26	20	15	1		64			64
16		54	17	5	7	114			114
2,308	7,618	8,504	36,401	16,864	1,340	73,695			73,695
2,508	6,134	7,880	24,442	16,575	1,355	59,528			59,528
16,989	31,097	35,585	106,719	66,923	6,730	266,693			266,693
280					77	357	935		1,292
245					125	370	805⁽²⁾		1,175⁽²⁾
3,393	863	673	479	164	956	7,099	2,573 ⁽²⁾		9,672 ⁽²⁾
				42		42			42
				270		270			270
						500			500
						500			500
						15,000			15,000
						15,000			15,000
						9,200			9,200
						9,200			9,200
						4,973			4,973
						4,973			4,973
						1,592			1,592
						1,592			1,592
						3,000			3,000
						3,000			3,000
						724			724
						824			824
						1,690			1,690
					42	42			42
					169	169			169
				4,000		4,000			4,000
				4,000		4,000			4,000
		760				760			760
		760				760			760

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Continued
SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Continued
YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Manitoba non-renewable resource evaluation				
Maritime Energy Corporation Studies				118
Northern Saskatchewan mineral development program				118
Provincial Enersave Advisor	6			
Uranium reconnaissance program	162			
Wood gasification to generate electricity and fuel gas	162			81 150 ⁽²⁾
Departmental total	668 1,140	4,592 4,622	362 29,585 30,018	480 493 1,182
ENVIRONMENT				
Alberta oil sands Environment Research Program				
Canada—Ontario shore damage study				
Crop depredation agreement				
Delta Project Manitoba				
Environmental contaminants act				
Feasibility study of hazardous waste—Phase I inventory				
Flood Risk Mapping Agreement				120 88 208
Forest Engineering Research Institute of Canada				
Fraser River Flood Control Agreement	169			
Industrial Development	100 200 5,973	31 54 716	91 148 2,904	93 95 2,060
James Bay environmental assessment				
Montreal Area Flooding				
Newfoundland Gear Loss Program	687 687			

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
		228				228			228
		182				182			182
		519				519			519
						118			118
						118			118
			315			315			315
			276			276			276
			1,057			1,057			1,057
						6			6
						6			6
	249	212	105		137	865			865
	146	255	86		224⁽²⁾	792⁽²⁾			792⁽²⁾
	1,307 ⁽²⁾	1,365 ⁽²⁾	850 ⁽²⁾		1,089 ⁽²⁾	4,923 ⁽²⁾			4,923 ⁽²⁾
			155			155			155
			155			155			155
280	249	1,200	575		214	4,028	935		4,963
245	146	437	362	4,042	391	40,293	805		41,098
3,393	2,170	3,317	2,541	4,434	2,214	55,031	2,573		57,604
	142			735		877			877
	224⁽²⁾			622		846⁽²⁾			846⁽²⁾
	575 ⁽²⁾			1,986		2,561			2,561
	51					51			51
	50					50			50
	594					594			594
		230	462	809		1,501			1,501
		116	306	404		826			826
		966	2,123	3,071		6,160			6,160
		463				463			463
		1,589				1,589			1,589
	137					137			137
	137					137			137
		16	16	16		48			48
		16	16	16		48			48
244	643	61	46			1,114	183		1,297
1	50	44				183			183
245	693	105	46			1,297	183		1,480
1,000						1,000			1,000
1,000						1,000			1,000
2,587						2,756			2,756
					5,809	5,809			5,809
					6,393⁽²⁾	6,393⁽²⁾			6,393⁽²⁾
					27,062 ⁽²⁾	27,062 ⁽²⁾			27,062 ⁽²⁾
		9				324			324
42	50	4			59	652			652
915	248	13			482	13,311			13,311
375						375			375
493						493			493
2,768						2,768			2,768
1,522						1,522			1,522
514						514			514
2,261						2,261			2,261
						687			687
						687			687

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Continued
SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Continued
YEAR ENDED MARCH 31, 1978

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT—Concluded				
Okanagan Basin Implementation Agreement				
Prairie Provinces Water Board				
Preservation of Atlantic salmon in Saint John River				200 2,502
Qu'Appelle Valley Agreement				
Shubenacadie Agreement			166 218 ⁽²⁾ 384 ⁽²⁾	
Solid Waste Disposal—CFB Petawawa and Pembroke Area				
Solid Waste Management—Benefits of Sanitary Landfill			10 10	
Solid Waste Management—Study for North Bay and Area				
Souris River study				
Southwestern Ontario Dyking				
St Lawrence Water Quality study				
To study the Feasibility of Reclaiming Marketable Wastepaper				
Upper Thames and Metro Toronto				
Waste Heat Recovery Program—Toronto Western Hospital				
Departmental total	787 200 6,829	31 54 716	257 376 ⁽²⁾ 3,298	213 383 4,770
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Agricultural Representative Agreement				
Child care agreement				
Community development on and off reserve	4,500 4,500 20,152			
Development Services Wildlife Agreement				
Forest fire protection agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
					441	441			441
					71	71			71
					512	512			512
		26	26	26		78			78
		24	24	24		72			72
		109	109	109		327			327
						200			200
						2,502			2,502
			601			601			601
			731			731			731
			2,332			2,332			2,332
						166			166
						218 ⁽²⁾			218 ⁽²⁾
						384 ⁽²⁾			384 ⁽²⁾
	21					21			21
	21					21			21
						10			10
						10			10
	4					4			4
	4					4			4
		38	53			91			91
		102	74			176			176
		199	209	197		605			605
	1,225					1,225			1,225
	1,454					1,454			1,454
	6,834					6,834			6,834
403						403			403
434						434			434
1,906						1,906			1,906
	13					13			13
	13					13			13
	2					2			2
	6					6			6
	12,383					12,383			12,383
	2					2			2
	2					2			2
3,544	2,202	380	1,204	1,586	6,250	16,454	183		16,637
2,484	1,872 ⁽²⁾	753	1,135	1,050	6,523 ⁽²⁾	14,830			14,830
10,682	21,504	2,997	4,835	5,379	28,056	89,066	183		89,249
			124			124			124
			130			130			130
			254			254			254
		350	18			368		10	378
		356 ⁽²⁾	72			428 ⁽²⁾		10	438 ⁽²⁾
		3,379 ⁽²⁾	152			3,531		160	3,691
						4,500			4,500
	50					4,550			4,550
	50					20,669			20,669
467						333			333
						398			398
						731			731
	(2)	(2)	85			85			85
			85			85			85

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Continued
SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Continued
YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
Forestry operations				
Fredericton military compound				20 246
High level fixed bridge across Chambly canal				
Indian Policing Agreement				
Kings County Water Sewer System ..			125	
Maintenance of Fort St. James National Historic Parks			125	
Maintenance of highway Rock Harbour to St. Paul's	141 213 695			
Maintenance of Province House National Historic Park—Parks Canada		17 14 42		
Ministry of Natural Resources Mercury Testing Program				
Natural Resources Agreements				
Purchase of land	434 1,501 3,772			86 269 833
Qu'Appelle Corridor Recreation and Tourism Planning		1,699		
Registered Trapline Fur Agreement				
Resident's housing re-location Kouchibouguac National Park				1,567
Roads on and to reserves				
Vocation and technical training				
Victoria Hall at Cobourg, Ontario				
Departmental total	5,075 6,214 24,619	17 14 1,741	125 125	86 289 2,646

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
		(2) (2)				20 246			20 246
163 650						163 650			163 650
	936					936			936
	588					588			588
	1,773					1,773			1,773
						125			125
						125			125
					404	404			404
					714	714			714
					1,513	1,513			1,513
						141			141
						213			213
						695			695
						17			17
						14			14
						42			42
	5					5			5
	5					5			5
	200					200			200
	312					312			312
	1,857					1,857			1,857
	97				627	1,244			1,244
	97				541	2,311			2,311
					2,521	8,922			8,922
						89			89
						89			89
		440				440			440
		942				942			942
						1,567			1,567
	414	62	57			533			533
	453 ⁽²⁾	410	111			974			974
	956 ⁽²⁾	1,304 ⁽²⁾	854 ⁽²⁾			3,114			3,114
	128					128			128
	762					762			762
	215					215			215
	215					215			215
	1,867	745	199		1,031	9,145		10	9,155
163	1,531	1,604	487		1,255	11,557		10	11,567
1,117	5,715	6,356	1,434		4,034	47,787		160	47,947

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Continued**SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Continued****YEAR ENDED MARCH 31, 1978**

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY, TRADE AND COMMERCE				
Metric		19		44
		19		44
Tourism	14	22	50	28
	4	5	32	5
	98	72	118	60
Departmental total	14	41	50	72
	4	5	32	5
	98	91	118	104
JUSTICE				
Justice program	240	85	624	549
	191	74	411	371
	686	304	1,914	1,566
Departmental total	240	85	624	549
	191	74	411	371
	686	304	1,914	1,566
MANPOWER AND IMMIGRATION				
Agricultural Manpower		116	122	85
		118	94	81
		444	479	315
Manpower Training Research		33		
		3		1
		151		33
Cooperative Education	21		17	7
	21		17	7
Departmental total	21	149	139	92
		121	94	82
	21	595	533	355
NATIONAL DEFENCE				
Contributions to provinces and municipalities for emergency preparedness purposes	51	24	67	59
	47	22	63	54
	1,107	361	2,600	1,557
Departmental total	51	24	67	59
	47	22	63	54
	1,107	361	2,600	1,557
NATIONAL HEALTH AND WELFARE				
Health Care Program—Medical Care Act	734	66	898	398
	24,148	5,178	35,593	29,746
	130,340	23,756	191,483	134,213
Health Resources Fund Act	71		561	71
	1,065		749	4,052
	27,402	634	20,360	9,880
Hospital Insurance and Diagnostic Services Act	2,345		2,438	
	67,335	12,509	98,199	81,659
	407,005	78,720	621,637	502,225
Professional Training Program	67	22	86	78
	65	18	85	73
	1,575	397	1,977	1,449
Income Security and Social Assistance Program—Blind persons allowances	73	19	188	7
	120	24	207	15
	5,213	952	8,869	7,686
Canada assistance plan	40,036	7,381	47,638	51,087
	40,347	10,668	46,820	67,266
	307,843	58,978	292,207	321,245

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
			33		65	161			161
			8		65	73			73
			41		130	234			234
199	85	225	20	135	87	865	23	44	932
69	77	1,210	16	48	46	1,512	12	1	1,525
580	428	1,856	99	309	412	4,032	35	59	4,126
199	85	225	53	135	152	1,026	23	44	1,093
69	77	1,210	24	48	111	1,585	12	1	1,598
580	428	1,856	140	309	542	4,266	35	59	4,360
4,994	6,875	949	886	1,806	2,343	19,351	224	36	19,611
3,403	4,699	672	672	1,174	1,651	13,318	161	8	13,487
13,799	21,718	2,979	2,321	4,978	7,337	57,602	583	52	58,237
4,994	6,875	949	886	1,806	2,343	19,351	224	36	19,611
3,403	4,699	672	672	1,174	1,651	13,318	161	8	13,487
13,799	21,718	2,979	2,321	4,978	7,337	57,602	583	52	58,237
795	1,161	382	338	544	336	3,879			3,879
425	1,344	309	312	425	330	3,438			3,438
1,980	5,308	1,397	1,128	2,080	1,004	14,135			14,135
18	1		2			54			54
	26		1			31			31
630	590	98	142	80		1,761			1,761
	85				68	198			198
	85				68	198			198
813	1,247	382	340	544	404	4,131			4,131
425	1,370	309	313	425	330	3,469			3,469
2,610	5,983	1,495	1,270	2,160	1,072	16,094			16,094
395	522	79	74	128	168	1,567	19	18	1,604
373	491	74	68	118	157	1,467	17	16	1,500
15,173	19,703	2,824	2,398	5,823	6,788	58,334	216	34	58,584
395	522	79	74	128	168	1,567	19	18	1,604
373	491	74	68	118	157	1,467	17	16	1,500
15,173	19,703	2,824	2,398	5,823	6,788	58,334	216	34	58,584
7,310	7,632	1,085	594	2,790	2,098	23,605	226	59	23,890
270,395	359,963	45,042	41,882	82,336	106,717	1,001,000	1,652	931	1,003,583
1,277,068	1,841,888	246,399	236,407	410,903	581,875	5,074,532	7,528	3,488	5,085,548
8,140	8,792		2,439		2,045	22,119			22,119
4,358	6,138	807	2,146		4,735	24,050			24,050
91,235	129,493	10,755	18,093	25,664	18,043	351,539		113	351,672
(3)	29,131	3,447		4,183		41,544	449		41,993
	1,019,924	124,396	109,448	219,612	290,226	2,023,308	4,840	2,327	2,030,475
394,850	6,258,637	816,089	756,986	1,368,170	1,675,467	12,879,786	26,999	12,456	12,919,241
635(4)	820	112	105	174	197	2,296	7		2,303
627	782	111	101	179	142	2,183	7		2,190
8,019	13,623	2,020	1,903	3,130	3,039	37,132	59	1	37,192
(3)	3	17	8	56		371			371
ICR	4	23	12	74		478			478
17,864	13,606	3,965	3,247	4,824	5,733	71,959	391	51	72,401
299(5)	395,670	54,451	55,810	115,462	198,889	966,723	4,946	925	972,594
2,052	408,665	53,131	63,512	107,152	184,701	984,314	4,259	792	989,365
3,570	2,615,953	381,932	355,793	648,612	1,110,416	6,096,549	21,389	6,125	6,124,063

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Continued**SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Continued**

YEAR ENDED MARCH 31, 1978

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL HEALTH AND WELFARE—Concluded				
Unemployment assistance	46,093	3,190	14,884	12,211
Disabled persons allowances	2	1	27	4
	4	2	33	24
	6,460	3,037	15,350	16,017
Guaranteed income experimental projects				
Nursing home care				
Old age assistance	29CR 4CR 23,660	3,850	25,001	27,382
Services to young offenders				370 271 1,115
Vocational rehabilitation of disabled persons	396 370 1,453	135 118 569	1,583 1,316 5,570	851 1,433 3,838
Welfare services plan projects—Contributions to Social Service Development			2	
	33	43	94	135
Departmental total	43,695 133,450 957,077	7,624 28,517 174,126	53,421 183,002 1,197,432	52,866 184,539 1,037,396
PUBLIC WORKS				
Public Works program				
Departmental total				
REGIONAL ECONOMIC EXPANSION				
Regional Economic Expansion Program	57,804 47,666 257,731	29,782 34,153 165,121	34,367 35,165 200,674	44,845 40,211 233,980
Departmental total	57,804 47,666 257,731	29,782 34,153 165,121	34,367 35,165 200,674	44,845 40,211 233,980
SCIENCE AND TECHNOLOGY				
National Research of Canada			124 111 1,064	92 83 782
Departmental total			124 111 1,064	92 83 782
SECRETARY OF STATE				
Bilingualism in education Provincial & Territorial	1,458 1,120 4,561	610 555 2,705	2,739 2,395 11,707	13,554 14,396 63,658
Bilingualism in public administration			50 49 155	346 24 612
Citizenship language instruction for immigrant			16 24 70	
Citizenship language texts for immigrant				2
			1 5	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
				5		5			5
231,690	198,422	42,163	36,703	61,184	140,779	787,319	3,639	676	791,634
3CR ⁽¹⁾	8	23	5	301		368			368
9CR	18	30	7	401		510			510
70,025	60,608	8,407	6,013	13,587	15,356	214,860	197	26	215,083
		3,570				3,570			3,570
		3,120				3,120			3,120
		11,912				11,912			11,912
	14,132			381		14,513			14,513
	40,468	13,754		9,439		63,661			63,661
	120,725	37,000		22,755		180,480			180,480
1CR	35CR	1CR		1CR	1CR	68CR			68CR
3CR	10CR					17CR			17CR
132,409	103,376	25,199	24,165	29,666	36,535	431,443			431,443
	15,857					16,227		602	16,829
	15,526					15,797			15,797
	60,376					61,491		602	62,093
	11,373	2,156	2,413	2,819	480	22,206	39		22,245
	10,786	1,686	2,201	4,825	675	23,410	35	115	23,560
	64,220	11,570	12,007	16,383	4,001	119,611	143	252	120,006
	5					7			7
	24		3			27			31
	1,282	5	85	176	252	2,105	248	85	2,438
16,380	483,388	64,860	61,374	126,170	203,708	1,113,486	5,667	1,586	1,120,739
277,419	1,862,288	242,100	219,312	424,026	587,196	4,141,849	10,797	4,165	4,156,811
2,226,730	11,482,409	1,597,616	1,451,402	2,605,054	3,591,496	26,320,738	60,593	23,875	26,405,206
	227 ⁽⁶⁾				100 ⁽⁷⁾	327			327
	83	2				85			85
	706	11,531			100	12,337			12,337
	227				100	327			327
	83	2				85			85
	706	11,531			100	12,337			12,337
124,190	17,281	19,244	13,084	7,461	11,298	359,356 ⁽⁸⁾			365,898 ⁽⁹⁾
55,631	16,980	19,562	17,068	7,758	7,034	281,228 ⁽⁸⁾			287,776 ⁽⁹⁾
498,167	112,606	123,048	71,092	48,821	39,268	1,750,508 ⁽⁸⁾			1,773,941 ⁽⁹⁾
124,190	17,281	19,244	13,084	7,461	11,298	359,356			365,898
55,631	16,980	19,562	17,068	7,758	7,034	281,228			287,776
498,167	112,606	123,048	71,092	48,821	39,268	1,750,508			1,773,941
	92		123	125	124	680			680
	83		111	87	140	615			615
	1,385		1,103	1,119	1,187	6,640			6,640
	92		123	125	124	680			680
	83		111	87	140	615			615
	1,385		1,103	1,119	1,187	6,640			6,640
143,713	47,881	3,806	1,348	3,159	4,092	222,360	70	86	222,516
93,745	39,787	3,335	1,170	3,398	2,920	162,821	41	72	162,934
506,363	224,154	16,636	6,962	13,576	15,241	865,563	228	356	866,147
299	382	60				1,137		20	1,157
197	187	27				460		8	468
496	741	87				2,091		28	2,119
339	1,569		27	44	835	2,830			2,830
544	2,178	141	4	441	598	3,930			3,930
1,757	8,686	207	61	814	1,969	13,566			13,566
	102		2	27		131			131
68	75	3	2	44		193			193
253	815	27	24	135	36	1,295			1,295

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE—Concluded
SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT—Concluded
YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE—Concluded				
Post-secondary education payments—72	150	101		1,770
	6,732	1,492	21,255	8,738
	50,443	12,030	166,282	65,861
Post-secondary education payments—77	26,523	5,299 ⁽¹³⁾	41,712 ⁽¹³⁾	32,248 ⁽¹³⁾
	26,523	5,299	41,712	32,248
Departmental total	28,131	6,010	44,517	47,918
	7,852	2,047	23,724	23,134
	81,527	20,034	219,931	162,381
TRANSPORT				
Transport		428	5,175	850
	25	428	5,175	850
National Harbours Board—Fairview Cove Container Terminal			40	
			40	
Departmental total		428	5,215	850
	25	428	5,215	850
URBAN AFFAIRS				
National Capital Commission				
Departmental total				
GRAND TOTAL	136,501	44,659	139,393	148,174
	195,652	70,023	272,687	249,702
	1,330,889	369,988	1,663,505	1,447,758

Year ended March 31, 1978

Year ended March 31, 1977

From inception (including 1978)

Notes:

(1) From Inception (including 1978)

(2) Amends reporting in the previous years' Public Accounts

(3) No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol II) for details. See also Miscellaneous Payments by Provinces.

(4) In respect to the fiscal years 1965-66 to 1971-72 inclusive, the Province of Quebec was reimbursed under the provision of the Established Programs (Interim Arrangements) Act.

(5) The contribution shown to Quebec is the amount paid for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim Arrangements) Act.

(6) Maintenance cost of Perley Bridge. Agreement that Federal Government pay 75% and Ontario Government pay 25%. Maintenance Cost of MacDonald Cartier Bridge. Agreement that Federal Government pay 33½%, Ontario Government pay 33½% and Quebec Government pay 33½%.

(7) Redevelopment of inner harbour Victoria, BC. Agreement to share cost with British Columbia Government as per T.B.M.-753630 dated 15/12/77

(8) Includes programs in respect to Comprehensive Rural Development Plans, Agricultural and Rural Development Act (ARDA), Special Areas and Special Highways Agreements, General Development Agreements and federal-provincial research programs.

(9) Does not include an amount of \$6,542 for 1978, \$6,548 for 1977 and \$23,433 since inception not allocated by Provinces.

(10) Contributions, in accordance with terms and conditions prescribed by the Governor-in-council, to the provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total Provinces	Northwest Territories	Yukon Territory	Total
68,820	(19,230)	3,900		(30,000)	22,788	48,299			48,299
335,642	189,859	19,477	14,966	39,003	11,536	648,700			648,700
1,712,412	1,338,554	162,218	139,307	418,724	160,740	4,226,571			4,226,571
242,635	405,214	52,272	45,694	90,772	104,844	1,047,213	2,076	951	1,050,240
242,635	405,214	52,272	45,694	90,772	104,844	1,047,213	2,076	951	1,050,240
455,806	435,918	60,038	47,071	64,002	132,559	1,321,970	2,146	1,057	1,325,173
430,196	232,086	22,983	16,142	42,886	15,054	816,104	41	80	816,225
2,463,916	1,978,164	231,447	192,048	524,021	282,830	6,156,299	2,304	1,335	6,159,938
		14,588 ⁽¹⁰⁾⁽¹¹⁾	10,743 ⁽¹⁰⁾⁽¹¹⁾	10,548 ⁽¹⁰⁾⁽¹¹⁾	30,599 ⁽¹⁰⁾⁽¹²⁾	72,931			72,931
		13,075⁽²⁾	12,364⁽²⁾	10,598	55,400	91,437			91,437
		47,128	36,221	38,242	90,999	219,068			219,068
						40			40
						40			40
		14,588	10,743	10,548	30,599	72,971			72,971
		13,075	12,364	10,598	55,400	91,437			91,437
		47,128	36,221	38,242	90,999	219,108			219,108
7,820	1,884					9,704			9,704
4,690	1,440					6,130			6,130
53,893	15,365					69,258			69,258
7,820	1,884					9,704			9,704
4,690	1,440					6,130			6,130
53,893	15,365					69,258			69,258
616,729	959,455	171,194	172,127	229,369	390,290	3,007,891	9,197	2,751	3,026,381
777,606	2,129,280	310,661	292,500	508,787	676,597	5,483,495	11,833	4,280	5,506,156
5,307,049	13,698,953	2,068,179	1,873,524	3,307,263	4,062,653	35,129,761	66,487	25,515	35,245,196

(1) Contributions, in accordance with terms and conditions prescribed by the Governor-in-council, to the provinces of Canada, Alberta, Saskatchewan and Manitoba, to assist in upgrading the primary highway network.

	1978	1977	1976	1975	From Inception
	\$	\$	\$	\$	\$
British Columbia	3,599	1,400	2,500	2,500	9,999
Alberta	2,500	2,500	2,500	2,500	10,000
Saskatchewan	2,433	4,562*	2,938		9,933
Manitoba	2,500	2,273*	2,062	2,100	8,935
	11,032	10,735	10,000	7,100	38,867

(2) Contributions, in accordance with terms and conditions prescribed by the Governor-in-council, to the Government of British Columbia to assist the

British Columbia Railway Company in the construction and operation of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia.

British Columbia	\$27,000	\$54,000			\$81,000
------------------------	----------	----------	--	--	----------

(13) Contributions in accordance with terms and conditions prescribed by the Governor-in-council, to the Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway network.

	1978	1977	1976	1975	From Inception
	\$				\$
New Brunswick	850				850
Newfoundland					
Nova Scotia	5,175				5,175
Prince Edward Island	428				428
	6,453				6,453

SECTION 35

1977-78

PUBLIC ACCOUNTS

Grants, Contributions and Other Transfer Payments

CONTENTS

	<i>Page</i>
Agriculture	35.2
Communications	35.5
Consumer and Corporate Affairs	35.5
Energy, Mines and Resources	35.5
Environment	35.8
External Affairs	35.10
Finance	35.15
Governor General and Lieutenant-Governors	35.17
Indian Affairs and Northern Development	35.17
Industry, Trade and Commerce	35.18
Justice	35.23
Labour	35.24
Manpower and Immigration	35.25
National Defence	35.90
National Health and Welfare	35.91
National Revenue	35.98
Parliament	35.98
Post Office	35.98
Privy Council	35.99
Public Works	35.99
Regional Economic Expansion	35.99
Science and Technology	35.103
Secretary of State	35.116
Solicitor General	35.122
Transport	35.124
Treasury Board	35.128
Urban Affairs	35.129
Veterans Affairs	35.130

AGRICULTURE

ADMINISTRATION PROGRAM

Grants to producers for economic loss associated with the closing down of the Pregnant Mares Urine (PMU) operation in Quebec \$944,980

Contribution to the Canada Grains Council \$60,000

Canada's fee for membership in the International Commission on Irrigation and Drainage \$2,337

Contribution to the Commonwealth Agricultural Bureau \$420,428

Contribution to the Canada Safety Council in support of National Farm Safety Week \$4,000

Contribution towards the expenses of the 1977 International Egg Commission Production and Marketing Conference \$11,032

RESEARCH PROGRAM

Grants in aid of agricultural research in universities and other scientific organizations in Canada \$1,317,509—Nova Scotia Agricultural College Truro NS \$22,100; University of Alberta Edmonton Alta \$71,700; British Columbia Vancouver BC \$150,900; Guelph Guelph Ont \$374,450; Laval Quebec Que \$91,000; Manitoba Winnipeg Man \$140,800; McGill Montreal Que \$123,045; Memorial St Johns Nfld \$11,000; Montreal Montreal Que \$48,750; Ottawa Ont \$18,000; Quebec Montreal Que \$12,000; Saskatchewan Saskatoon Sask \$152,464; Simon Fraser Burnaby BC \$11,000; Toronto Toronto Ont \$32,000.

Canada's fee for membership in the International Society for Horticultural Science \$888

Contribution to the Canadian Agricultural Research Council \$35,000

Contribution towards the expenses of the Eleventh Congress of the International Society of Soil Science \$50,000

Summer Job Crops \$682,459—Project Leaders—Delayne Adams Beaverlodge Alta \$11,668, Victoria Brookes Agassiz BC \$17,495, Stephen E Burk Coquitlam BC \$15,673, Wayne Keith Craig Saskatoon Sask \$37,712, Douglas Dahl Beaverlodge Alta \$26,490, Stephen W De Beer Vancouver BC \$18,095, Rejean Deschenes Sherbrooke Que \$13,686, M Jane Eaton Port William NS \$11,264, Wayne Erickson Kamloops BC \$23,022, Janet Finlay Agassiz BC \$20,015, Mary Ellen Godson Fredericton NB \$16,727, D Peter Goode Regina Sask \$13,106, Robert Grant Lethbridge Alta \$16,344, Denis Gregoire Sherbrooke Que \$13,891, Maureen E Joy Winnipeg Man \$12,737, Diane Kadsta Vancouver BC \$13,874, Patricia Kline Prince George BC \$16,015, Steven Richard Knight Fredericton NB \$11,344, Anne Légère Quebec Que \$11,800, Daniel K Leshures Swift Current Sask \$12,763, Gwen I Lightfoot Swift Current Sask \$13,139, André Lussier Montreal Que \$13,149, Mary Elizabeth L MacArthur Charlottetown PEI \$14,234, Antonin Martin Duberger Que \$18,757, Merlyn Mayer Wembley Alta \$13,780, Mary Jo McFadden Truro NS \$23,658, Michael Murray Portugal Cove Nfld \$15,708, Henry Najda Lethbridge Alta \$16,411, Vincent Nealis Vancouver BC \$16,149, Beth A Perry Beaverlodge Alta \$17,197, Edward L Rogers Jr Torbay Nfld \$12,383, Pauline Russell Agassiz BC \$13,939, William P Shaw North Grand Pré NS \$12,485, Mark E Sweeney Abbotsford BC \$21,222, Barbara E Teskey Winnipeg Man \$17,183, John T Trofymow Lethbridge Alta \$14,958, John Van Der Flier Chilliwak BC \$24,865, Sharon Walker Brooksby Sask \$29,131, Eric L Yaxley Ottawa Ont \$15,248, David Zwarich Winnipeg Man \$15,215.

PRODUCTION AND MARKETING PROGRAM

Canadian Council on 4-H Clubs Ottawa Ont \$30,500

Canadian National Livestock Records Ottawa Ont \$50,000

Canadian Western Agribition Association Regina Sask \$50,000

Federated Women's Institutes of Canada Ottawa Ont \$10,000

Royal Agriculture Winter Fair Toronto Ont \$50,000

Canada's fee for membership in the International Dairy Federation \$4,384

Grants to assist in the marketing of agricultural products \$15,675

Canadian Horticultural Council \$8,400

Canadian Plowing Council \$5,000

Estimated amount required to recoup the Agricultural Commodities

Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31 1978 \$364,110,766

Contributions to the Provinces under the Crop Insurance Act \$72,811,730—Provinces of Alta \$16,826,940, BC \$1,328,775, Man \$8,454,498, NB \$44,280, NS \$115,984, Ont \$7,039,279, PEI \$464,239, Que \$2,283,040, Sask \$36,244,948.

Payments to the Province of Ontario of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather \$240,000

Estimated amount required to recoup the Agricultural Products Board account to cover the net operating loss recorded in the account as at March 31 1978 \$35,545

Contributions to producer groups towards the cost of construction of regular cold storages frost-free controlled atmosphere jacketed or other specialized potato fruit or vegetable storages in accordance with terms and conditions prescribed by the Governor in Council \$1,645,415—Blue Water Storage Ltd Clarksburg Ont \$83,700, Bradford Marsh Growers Cold Storage Ltd Bradford Ont \$13,250, Carman Vegetable Storage Ltd Carman Man \$27,163, Island Vegetable Cooperative Kelowna BC \$425,000, Leader Potato Associates Ltd Grand Forks BC \$222,018, Monashee Cooperative Growers Association Osoyoos BC \$179,023, Napierville Growers Inc Napierville Que \$82,644, Norfolk Fruit Growers Association Simcoe Ont \$37,319, Ontario Fruit for Processing Cooperative Ltd St Davids Ont \$28,662, SDM Farms Ltd Delta BC \$19,231, Société Coopérative Agricole de Sherrington Sherrington Que \$307, 503, Vanmarlin Produce Storage Ltd Brantford Ont \$37,070, Vernon Fruit Union Ltd Vernon BC \$53,904.

4-H Clubs organized in co-operation with Canadian Council on 4-H clubs \$185,432—Provinces of Alta \$22,080, Man \$21,180, Ont \$63,652, Que \$23,940, Sask \$22,500.

Class A and B fairs winter and spring fairs and special fairs \$1,545,727—Atlantic Winter Fair Halifax NS \$30,757, Ancaster Agricultural Society Ancaster Ont \$10,868, Argenteuil Agricultural Society Lachute Que \$11,721, Belleville Agricultural Society Belleville Ont \$24,565, Brome County Agricultural Society Brome Que \$11,300, Calgary Exhibition and Stampede Ltd Calgary Alta \$35,654, Canadian Western Agribition Association Regina Sask \$18,259, Central Canada Exhibition Ottawa Ont \$33,470, Edmonton Exhibition Association Ltd Edmonton Alta \$42,785, Exposition provinciale de Québec Québec City Que \$35,880, Exposition de Sherbrooke Sherbrooke Que \$18,391, Exposition régionale de Trois-Rivières Trois-Rivières Que \$25,873, Hants County Exhibition Windsor Ont \$10,776, Lethbridge and District Exhibition Lethbridge Alta \$16,556, Lincoln Agricultural Society Beamsville Ont \$11,013, Lindsay Central Exhibition Lindsay Ont \$12,937, Markham and East York Agricultural Society Markham Ont \$12,493, Medicine Hat Exhibition and Stampede Co Ltd Medicine Hat Alta \$10,636, Moore Agricultural Society Brigen Ont \$11,058, New Brunswick Live-

AGRICULTURE—Continued

stock Co-op Ltd Fredericton NB \$24,014, Newfoundland Exhibition Association St John's Nfld \$10,826, Niagara Regional Agricultural Society Welland Ont \$10,019, Norfolk County Agricultural Society Simcoe Ont \$12,281, Nova Scotia Provincial Exhibition Truro NS \$14,907, Ormstown Exhibition Ormstown Que \$13,871, Ottawa Winter Fair Ottawa Ont \$28,255, Pacific National Exhibition Vancouver BC \$39,185, Peterborough Agricultural Society Peterborough Ont \$12,898, Provincial Exhibition Association Charlottetown PEI \$19,014, Provincial Exhibition of Manitoba Brandon Man \$15,003, Red Deer Exhibition Association Red Deer Alta \$17,998, Regina Exhibition Association Regina Sask \$37,632, Rockton Agricultural Society Rockton Ont \$20,486, Royal Agricultural Winter Fair Toronto Ontario \$43,718, Saskatchewan Exposition Ltd Saskatchewan Sask \$18,221, Société d'agriculture de Chicoutimi Chicoutimi Que \$12,699, Société d'agriculture du comté de Lotbinière St-Agapit Que \$12,886, Société d'agriculture du district de la Mauricie St-Bar-nabé Nord Que \$18,181, Société d'agriculture du comté de Mégantic Thedford Mines Que \$13,806, Société d'agriculture du comté de Montmagny Montmagny Que \$14,831, Société d'agriculture du Richelieu Sorel Que \$17,325, Société d'agriculture de Rimouski Rimouski Que \$13,095, Société d'agriculture du district de St-Hyacinthe St-Hyacinthe Que \$29,100.

Contributions to producer and industry groups, universities and provincial agencies for the purpose of stimulating developing and adapting new agricultural crops and varieties for production \$912,840—Alberta Corn Committee Lethbridge Alta \$20,821, Canadian Grains Council Winnipeg Man \$12,708, Catelli Ltd Montreal Que \$12,971, Foothills Forage Co-op Association Calgary Alta \$18,244, La Cidrerie du Québec Rougemont Que \$13,605, Minas Seed Co-op Canning NS \$11,650, Ontario Wine Council Toronto Ont \$41,091, Palliser Wheat Grower's Association Regina Sask \$27,439, Rapeseed Association Vancouver BC \$152,595, Saskatchewan Corn Committee Regina Sask \$18,075, University of Guelph Guelph Ont \$117,630; Manitoba Winnipeg Man \$184,987; Saskatchewan Saskatoon Sask \$221,839.

Contribution to United Co-operatives of Ontario for assistance in the construction of a grain terminal complex \$8,000,000

Freight on livestock to and from the Royal Winter Fair \$64,528—Provinces of Alta \$15,478, Man \$26,475, Que \$10,622.

Contribution to Canadian Co-operative Implements Limited in an amount not exceeding \$8,000,000 in accordance with terms and conditions approved by the Governor in Council \$8,000,000

Payments to processors in respect of consumer subsidies on skim milk powder \$12,952,000—Ault Foods Ltd Winchester Ont \$829,158, Best O Milk Co Ltd Montreal Que \$165,997, Carnation Co Ltd Toronto Ont \$2,683,490, Coopérative agricole de Granby Granby Que \$4,544,268, Dairy Producers Association Regina Sask \$14,433, Fraser Valley Milk Producers Association Vancouver BC \$1,754,894, Gay Lea Foods Guelph Ont \$875,870, Medallion Milk Co Ltd Winnipeg Man \$115,556, Medo Land Dairies Ltd Calgary Alta \$105,191, Milk Maid Dairy Products Ltd Vancouver BC \$10,778, New Dundee Creamery Ltd New Dundee Ont \$91,370, Northern Alberta Dairy Pool Edmonton Alta \$33,424, Nue Life Nutrition Co Ltd Vancouver BC \$13,325, Stacey Bros Ltd Mitchell Ont \$1,536,061, Teeswater Creamery Ltd Teeswater Ont \$124,628, Vermette et Fils St-Agapit Que \$53,151.

Agricultural museums \$31,024

Livestock improvement \$121,355—Canadian Beef Sires Balzac Alta \$25,500, Province of Ontario \$16,907

Payments to the Province of Saskatchewan of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages and ammonification demonstrations required as a result of drought conditions \$113,721

Payments in the current and subsequent fiscal years for small farm development—adjustment in accordance with terms and conditions approved by the Governor in Council \$1,754,772

Payments to Producer Organizations of amounts equal to: the interest paid or payable in respect of money borrowed by the Organizations and used to make advance payments to producers for their crops; and defaults by producers in the repayments of advances guaranteed to the Minister of Agriculture pursuant to the advance Payments for Crops Act \$251,681—Bank of Montreal Kelowna BC \$23,519, Canadian Imperial Bank of Commerce: Chatham Ont \$125,291; Kelowna BC \$36,355

Feed Freight Adjustment Fund—To develop and implement programs to encourage and improve feed production, marketing, handling, storage, and use of both feed grains and forage \$4,995,624—Iotech Ltd Ottawa Ont \$61,101, Province of Ontario Toronto Ont \$13,750, Stake Enterprises Ottawa Ont \$19,688.

HEALTH OF ANIMALS PROGRAM

Canada's fee for membership in the Office international des épizooties \$16,415

Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St-Hyacinthe, and Saskatchewan, Saskatoon \$215,000—University of Guelph Guelph Ont \$215,000.

Contribution to the Canadian Veterinary Medical Association \$1,736

Compensation to producers for economic loss associated with the Bluetongue Quarantine Area in the South Okanagan Area of British Columbia \$23,197

Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act \$7,640,081—Adam Ranch Grande Prairie Alta \$147,181, Albert Albini Grande Prairie Alta \$29,996, Simon Albrecht Linwood Ont \$18,046, W F Attfield Agassiz BC \$12,055, Bavarian Lion Co Calgary Alta \$16,900, Gilles Beaugard Ct Shefford Que \$19,600, Jacques Beaugard Ct Rouville Que \$15,157, Harvey Beitz Walkerton Ont \$18,574, L M Belway Wordner BC \$50,856, Lorne K Birk Palmerston Ont \$20,058, Milton H J Bode Mitchell Ont \$11,567, Paul A Bousquet Ct Bagot Que \$11,860, Anton Briese Wemby Alta \$27,361, Maurice Brouillard Ct Yamaska Que \$15,546, G Alfred Brown Central Butte Sask \$10,788, J Ernest Bruggerman Salford Ont \$22,845, Julien Brunelle Ct Shefford Que \$47,231, Frank N Bull & Sons Dycart Sask \$35,421, Leslie D Bunn Minota Man \$25,876, Arthur & Delia Busse Hallonquist Sask \$26,176, Bylsma Farms Blyth Ont \$20,058, Irene Callahan Hanna Alta \$38,942, Cedar Mains Farm Bolton Ont \$157,095, Claude Chagnon Ct. Bagot Que \$72,220, Florent Chagnon Ct Bagot Que \$13,878, Jacques Chapron Joliette Que \$23,365, Leo Choquette Brome Que \$25,575, Emil Cliff & Kelly Doka Kipling Sask \$17,865, Marcel Coté Ct Richmond Que \$38,281, James S Craig Rokeby Sask \$11,656, Ernest Crandall Ponoka Alta \$22,142, Romeo Custeau Ct Stanstead Que \$14,751, W Fritz Datena Auburn Ont \$19,681, Brian Dawson Brockville Ont \$29,622, Garry Dawson Prescott Ont \$10,446, Terry Day Frankville Ont \$19,612, Joe Debrechini Kipling Sask \$40,235, Laurence Debrechini Kipling Sask \$37,615, Paul Debrechini Kipling Sask \$11,628, Delaurier Farms Ltd Laurier Man \$47,979, Pieter Dewit Eden Ont \$26,177, Fred Dolyn Grande Prairie Alta \$28,523, Dongary Farms Ltd Nowich Ont \$60,638, Tymen Donkersgoed Coaldale Alta \$52,747, Henry W Drennan Lucknow Ont \$28,769, André Dusseault Ct Yamaska Que \$22,953, Rosaire Esmond Ct Temiscouati Que \$11,516, Far View Farms Lethbridge Alta \$41,986, Ferme Bermaska Ct Bagot Que

AGRICULTURE—Continued

\$26,348, Fermes Farrell & Hopper Cte Vaudreuil Que \$11,694, Larry Ferster Shellbook Sask \$16,190, Cecil G Fisher Gananoque Ont \$26,740, Flechdale Jersey Farms Glanworth Ont \$60,973, Flimbert Farm Ltd Drayton Ont \$66,437, Paul Emile Fontaine Cte Shefford Que \$12,980, Richard Foss Camrose Alta \$16,575, Gelora Farms Walkerton Ont \$47,973, Frank W Gerow Souris Man \$12,495, Dale Gies Beulah Man \$47,700, Roy Glen & Son Strach-Clair Man \$16,587, W H Goodman Stalwort Sask \$17,504, Jacob Greydanus Gowanstown Ont \$12,714, Glen Gwilliams Vauderhoof BC \$24,696, Rudy Halslop Ohaton Alta \$17,583, Clifford W Heaman Virden Man \$11,898, Donald Henderson Fofield Alta \$12,211, Dornelius I Homming Auburn Ont \$16,839, Lucien & Roger Houle Cte Chateaugay Que \$38,952, Charles Hower Cte Shefford Que \$14,000, William A Hulman Selvingville Ont \$43,799, Theodore Jess Hanna Alta \$17,056, Keith F Johnston Bluevale Ont \$32,061, Jonust Farms Ltd Panoka Alta \$23,445, Leonard Lacasse Shefford Que \$12,277, A Lagace Cte Shefford Que \$24,666, S Laurence Kennedy Sask \$17,507, L P Leclerc Cte Shefford Que \$10,790, Albert H & Robert B Lee Salt Coats Sask \$45,490, Cleophas Lemay Cte Richmond Que \$19,342, Jean Yves Leonard Labelle Que \$18,099, Lin Mead Cattle Co Edmonton Alta \$49,150, Neil Leoch North Bay Ont \$11,368, J G Maddaford Salt Coats Sask \$16,678, Patrick J Maloney Ingersoll Ont \$16,120, René Maurice Cte Richmond Que \$32,318, Myron Messerschmidt Walkerton Ont \$28,661, Verns Mittelholtz Aylesbury Sask \$14,396, R Craig McClure Brampton Ont \$21,417, John McLeir Therien Alta \$16,005, Les E Morden Souris Man \$10,097, Arthur Munger Lac St-Jean Que \$18,991, Jim and Beverly Murphy Lone Butte BC \$12,355, John Murray Makinok Man \$21,569, New Liskard College of Agricultural Technology New Liskard Ont \$30,462, Réal Noisieux Cte Rouville Que \$14,307, M J O'Neill Markdale Ont \$20,790, Sid Oostenburg and Ite Veuruk Pierre Butte Alberta \$17,163, Alan H Osborne Beachville Ont \$94,318, Claude Ouimette Cte Stanstead Que \$48,059, Mac and Ivan Parker Watford Ont \$35,192, David M Paton Tilson Man \$14,782, Pine Meadow Farms Evansburg Alta \$16,065, Maurice Pitre Cte Chateaugay Que \$19,095, Clarence W Portinga Auburn Ont \$14,180, William A Purdon Wingham Ont \$29,522, C Sidney Quist High Level Alta \$10,632, Cleaton Rice Ground-birch BC \$27,053, Richine Farms Glanworth Ont \$78,325, River Ranch Ltd Vanderhoof BC \$105,938, Gilles Roy Cte. Beauce Que \$49,785, Gilles Sabourin Cte Vaudreuil Que \$13,959, W Jim Scantlebury Birtle Man \$27,613, Seven D Ranch Ltd Innefeld Alta \$107,035, John C Shaw Kinburn Ont \$21,668, Jim A Skelton Sinclair Man \$22,711, Earl Sloan Dinuso Alta \$42,338, Frank Simrek Robinson Ont \$15,076, Robert A Smith Kennedy Sask \$27,290, La Société du Crédit Agricole Ste-Foy Que \$22,000, Jean-Paul St-Pierre Bagot Que \$15,897, William and Brian Swallow Maryfield Sask \$40,783, Winston Swett Cte Shefford Que \$12,663, Kenneth Tailfeathers Jr Cardston Alta \$11,507, Edgar M Taylor Wawota Sask \$12,870, R J and Wayne Tattersall Wainwright Alta \$24,081, Isidore Thérien Cte Richmond Que \$20,988, James Thomson Belmont Ont \$29,254, Thorson Bros Preeceville Sask \$47,080, William Tinsolt Palmerston Ont \$19,499, Alex and James Toth Kipling Ont \$10,170, John L Vachon Oaklake Man \$19,844, E John Vanderberg Sr Monarch Alta \$95,895, Walter Walker Cardinal Ont \$11,907, Gregory Waller Lenore Man \$30,966, Frank Wiebe Amaranth Man \$10,035, David C Willard Fergus Ont \$36,726, Clifford P Zielhe & Sons Welaskewin Alta \$118,642.

Compensation at rates determined in the manner provided by Section 12 of the Animals Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder \$44,861

Contributions to the province in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies \$64,118—Province of Ontario \$61,265.

CANADIAN GRAIN COMMISSION PROGRAM

Canada's fee for membership in the International Association for Cereal Chemistry \$1,885

Canadian Livestock Feed Board

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council \$10,999,142—Alberta Wheat Pool Vancouver BC \$130,225, Association Coopérative des Agriculteurs de St-Prime St-Prime Que \$34,933, Association Coopérative de Normandin Normandin Que \$66,586, Association Coopérative Ste-Croix Ste-Croix Que \$21,187, Bazinet & Fils Inc St-Hugues Que \$14,942, Marcel Bérard Limitée Yamachiche Que \$23,828, Borden Mercantile Company Victoria BC \$39,970, Bernard Breton St-Narcisse Nebois Que \$16,906, Napoléon Breton Limitée St-Bernard de Dorchester Que \$31,019, J N Brochu Inc St-Isidore Que \$39,778, Buckerfield's Limited Vancouver BC \$736,345, Burgess Feeds Limited Agassiz BC \$99,178, Canada Packers Limited-Bridgewater NS \$62,452, Calgary Alta \$13,870, Montreal Que \$15,482, Port Williams NS \$425,517, Summerside PEI \$121,863, Sussex NB \$472,752, St-Romuald Que \$12,388, Truro NS \$177,966, Cargill Grain Company Limited Dawson Creek BC \$11,178, E W Caron & Compagnie Limitée Montreal Que \$18,345, Chaîne Coopérative du Sagenay St-Bruno Que \$154,487, Donat Chapdelaine Inc Cookshire Que \$20,745, Chetwynd Grain Elevator Chetwynd BC \$14,333, André Chicoine St-Dominique Que \$10,794, Clearbrook Grain & Milling Company Limited Clearbrook BC \$105,124, Comptoir des Cultivateurs Inc Mont Laurier Que \$18,381, Comptoir Agricole St-Hyacinthe Inc St-Hyacinthe Que \$13,206, Consumers' Co-operative Association Pitt Meadows BC \$41,300, Continental Grain Company (Canada) Limited Montreal Que \$29,173, Coopérative Fédérée de Québec Montreal Que \$1,346,908, Alfred Couture Limitée St-Anselme Que \$26,647, Deschenes & Landry Inc St-André Station Que \$10,119, Benoit Désilets Inc St-Wenceslas Que \$12,749, East Chilliwack Fruit Growers Co-operative Association Chilliwack BC \$575,656, La Ferme de la Poulette Grise La Malbaie Que \$19,017, W A Flemming Limited Truro NS \$113,868, Fortress Formula Feed Company Limited Willowdale Ont \$362,404, Alphonse Fournier & Fils Limitée Honfleur Que \$25,406, Benoit Giard Inc L'Isletville Que \$28,510, Jean Marc Henri Inc St-Roch de l'Acadian Que \$12,300, Hillcrest Farms Limited St-John's Nfld \$229,696, Octave Labrecque Limitée St-Gervais Que \$23,292, Lacasse & Lemelin Limitée Armagh Que \$12,461, Valmore Lacoste Inc L'Ange Gardien Que \$19,233, Lessard & Frères Inc Martinville Que \$15,556, J Lévesque Limitée Bedford Que \$21,789, Longchamps & Fils Inc Montmagny Que \$13,534, Magasin des Cultivateurs Victoriaville Que \$25,843, Maple Leaf Mills Limited Calgary Alta \$24,427, Grain Division Montreal Que \$50,905, Master Feed Division Montreal Que \$75,852, Toronto Ont \$60,410, Maritime Co-operative Services Limited Moncton NB \$1,414,520, F. Ménard Inc L'Ange Gardien Que \$36,188, Meunerie Avicole Régionale Limitée La Pociatière Que \$11,740, Meunerie Cacouna Inc Cacouna Que \$38,324, Meunerie Charlevoix Enr St-Urbain Que \$26,071, Meunerie J B Dionne & Fils Limitée Mont Joli Que \$28,119, Meunerie Ducharme Inc Warwick Que \$15,625, Meunerie Kamouraska Inc St-Pacôme Que \$18,386, Meunerie Lambert Inc Laverlochère Que \$14,004, Meunerie Bernard Landry St-Noël Que \$22,551, Meunerie Mike Fortin & Frères Limitée St-Bruno Que \$18,522, Meunerie Pike River Inc Pike River Que \$12,520, Meunerie Rendez vous des Cultivateurs Enr St-Bruno de Guigues Que \$29,278, Meunerie St-Patrice Inc St-Patrice de Beauvoir Que \$10,363, Meunerie St-Pierre de Broughton Inc St-Pierre de Broughton Que \$18,619, Moules Miracle Montreal Que \$10,978, Moulin Agricole Kénogami Kénogami Que \$34,933, Nanaimo Farmers Co-operative Association Nanaimo BC \$91,890, Northland Feed & Farm Supplies Limited Grande Prairie Alta \$20,978, Nutribee Limitée Duberger Que \$40,780,

AGRICULTURE—Concluded

Otter District Farmers Institute Aldergrove BC \$73,409, Pitre & Durand Inc St-Thomas Que \$34,535, René Poirier Limitée St-Félix de Valois Que \$30,221, Prince Edward Island Elevator Corporation Kensington PEI \$36,267, Purity Feed Company Limited Kamloops BC \$50,566, Ralston Purina of Canada Limited Apohaqui NB \$11,257, Kentville NS \$96,369, Montreal Que \$72,374, St-Romauld d'Etchemin Que \$284,414, Truro NS \$265,274, Whitby Ont \$19,997, Paul Richard Malartic Que \$23,906, Ritchie Smith Limited Abbotsford BC \$227,391, Smith Brokerage Limited Saint John NB \$336,747, Antonin St-Pierre Inc Normandin Que \$40,888, Société Coopérative Agricole Asbestos Wotton Asbestos Que \$10,476, Société Coopérative Agricole de Montmagny Montmagny Que \$13,127, Société Coopérative Régionale de Ste-Rosalie Ste-Rosalie Que \$20,416, Sure Crop Feeds Limited Grindrod BC \$113,890, Surrey Co-operative Association Abbotsford BC \$200,297, Top Shelf Feeds Inc Duncan BC \$71,646, United Co-operative of Ontario: Earleton Ont \$10,868; Guelph Ont \$20,069, United Feeds Limited Midnapore Alta \$14,335, United Grain Growers Limited Vancouver BC \$31,985, Viens & Frère Inc Ayer's Cliff Que \$12,131, Wall & Redekop Feeds Limited Abbotsford BC \$111,725, Western Agri Services Dawson Creek BC \$60,589.

COMMUNICATIONS

Management of the Radio Frequency Spectrum \$15,000—Canadian Radio Technical Planning Board Ottawa Ont \$15,000.

National Telecommunications Development \$88,793—Bell Canada Ottawa Ont \$63,793, Canadian Communications Research Information Centre Ottawa Ont \$10,000, Interamerican Telecommunications Conference Montreal Que \$15,000.

Northern Communications Assistance Program \$1,244,529—Bell Canada Ottawa Ont \$284,320, CN Telecommunications Edmonton Alta \$960,209.

International Participation \$1,270,070—International Telecommunications Union Geneva Switzerland \$1,270,070.

Canadian Radio-Television and Telecommunications Commission

Contributions towards research under Section 18 of the Broadcast Act \$33,500—Innis Communication Corporation Toronto Ont \$20,500, Université de Montréal Montreal Que \$10,000.

CONSUMER AND CORPORATE AFFAIRS

Grants to various consumer organizations—\$875,835—Automobile Protection Association Montreal Que \$45,000, Canadian Broadcasting League Ottawa Ont \$7,775, Canadian Toy Testing Council Ottawa Ont \$17,500, Centre de Communication d'Information Mobile Bathurst NB \$11,660, Centre d'Information et de Documentation de l'Association des Consommateurs du Canada (Québec) Inc Quebec Que \$11,000, Chimo Help Centre Inc Fredericton NB \$3,500, Community Consumer Credit Counseling Winnipeg Man \$5,000, Community Service Centre Prince Albert Sask \$17,000, Community Planning Association of Canada Saint John NB \$16,250, Consumer Aid Bureau Cornwall Ont \$21,700, Consumer Association of Canada La Tuque Que \$4,000, Ottawa Ont \$450,000, Whitehorse Y T \$6,000, Winnipeg Man \$6,000, Contact Telephone Information and Referral Centre Midland Ont \$7,500, Coopérative des Consommateurs de Montréal Montreal Que \$10,000, Fédération des ACEF du Québec Montreal Que \$20,000, Information Orillia Orillia Ont \$7,500, L'Institut de Promotion des Intérêts du Consommateur Montreal Que \$47,250, Money Management Counselling Project of the College of Home Economics Saskatoon Sask \$6,500, National Anti-Poverty Organization Ottawa Ont \$3,200, New Sudbury

Community Service Centre Sudbury Ont \$3,500, Northern Consumer Information Service Yellowknife NWT \$12,000, Northumberland Information and Referral Centre Chatham NB \$2,500, Peterborough Information Centre and Volunteer Bureau Peterborough Ont \$7,500, Public Interest Advocacy Centre Ottawa Ont \$105,000, Quinte Information and Assistance Centre Belleville Ont \$12,000, Regina Welfare Rights Centre Regina Sask \$9,000.

Contribution to World Intellectual Property Organization—\$279,613

ENERGY, MINES AND RESOURCES**MINERAL AND ENERGY RESOURCES PROGRAM**

Grants in aid of energy resources research \$481,000—The University of Alberta Edmonton Alta \$15,000, Carleton University Ottawa Ont \$23,800, Ecole Polytechnique Montreal Que \$34,740, Hydro Quebec Quebec Que \$243,750, Université Laval Cité Universitaire Que \$10,000, McMaster University Hamilton Ont \$26,000, Saskatchewan Research Council Saskatoon Sask \$11,000, University of Toronto Toronto Ont \$10,000.

Grant to the University of Calgary for the Energy Resource Institute \$125,000—University of Calgary Calgary Alta \$125,000.

Payment to Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council \$10,000,000—Province of Alberta Edmonton Alta \$10,000,000.

Grant to the Solar Energy Society of Canada Inc \$35,400—Solar Energy Society of Canada Inc Winnipeg Man \$35,400.

Grant to Brace Research Institute of McGill University \$5,000

Grant to the Biomass Energy Institute \$5,000

Grant to assist Newfoundland with the cost of an assessment of potential hydroelectric resources in Labrador and contiguous areas \$500,000—Newfoundland and Labrador Hydro St Johns Nfld \$500,000.

Grant to the Saskatchewan Power Corporation for a pilot project to generate electricity and fuel gas by the gasification of wood \$155,000—Saskatchewan Power Corporation Regina Sask \$155,000.

Payment of oil import compensation \$924,835,390—Aluminum Company of Canada Montreal Que \$701,162, B P Canada Ltd Montreal Que \$6,468,884 Cabot Carbon of Canada Sarnia Ont \$834,490, Canadian Fuel Marketers Don Mills Ont \$55,516,980, Chevron Canada Ltd Vancouver BC \$3,231,569, Cities Service Chemicals Burlington Ont \$89,634, Elf Hydro Carbures du Québec Ltée Montreal Que \$2,361,260, Golden Eagle Canada Ltd Montreal Que \$129,436,291, Gulf Oil Canada Ltd Toronto Ont \$154,547,749, Imperial Oil Limited Toronto Ont \$159,513,551, Irving Oil Limited Saint John NB \$176,548,967, MacMillan Blodet Ltd Vancouver BC \$1,119,194, Murphy Oil Quebec Ltd Montreal Que \$12,875,528, New Brunswick Electric Power Commission Fredericton NB (rebate based on exported electricity (\$1,342,647)), Nova Scotia Power Corporation Halifax NS \$389,630 Panarctic Oils Ltd Calgary Alta \$405,709, Petrofina Canada Ltd Montreal Que \$43,108,997, Shell Canada Ltd Toronto Ont \$73,065,229, Sun Oil Canada Ltd Toronto Ont \$26,682,076, Tahsis Company Ltd Vancouver BC \$307,999, Texaco Canada Incorporated Don Mills Ont \$78,973,138.

Grants in aid of mineral economic research \$21,360—York University Downsview Ont \$10,000.

Grant to Queen's University for the Centre for Resource Studies \$50,000—Queen's University Kingston Ont \$50,000.

Grant in aid of mineral resources research \$436,468—Alberta Research Council Edmonton Alta \$10,000, The University of

ENERGY, MINES AND RESOURCES—Continued

Alberta Edmonton Alta \$18,000, The University of British Columbia Vancouver BC \$69,500, University of Calgary Calgary Alta \$14,500, Carleton University Ottawa Ont \$21,840, Dalhousie University Halifax NS \$11,250, Ecole Polytechnique Montreal Que \$13,000, McGill University Montreal Que \$52,500, McMaster University Hamilton Ont \$14,500, University of Ottawa Ottawa Ont \$16,000, Université du Québec à Trois-Rivières Trois-Rivières Que \$15,000, Queen's University Kingston Ont \$24,000, Saskatchewan Research Council Saskatoon Sask \$10,000, University of Saskatchewan Saskatoon Sask \$42,000, University of Toronto Toronto Ont \$16,278, University of Waterloo Waterloo Ont \$19,100.

Grant to the Canadian National Committee of the World Mining Congress \$2,000

Grant to the Canadian Advisory Committee on rock mechanics \$2,000

Grants in aid of mineral resources research \$312,100—The University of Manitoba Winnipeg Man \$16,450, McGill University Montreal Que \$20,500, McMaster University Hamilton Ont \$41,200, Memorial University of Newfoundland St John's Nfld \$13,700, Queen's University Kingston Ont \$22,000, University of Toronto Toronto Ont \$59,570.

Grants to assist in defraying the costs of scientific conferences in the geological sciences \$19,000

Grant to the Canadian Geoscience Council \$5,000. Grant to the Canadian Committee of the International Geological Correlation Program \$12,000—Canadian Committee of the International Geological Correlation Program Ottawa Ont \$12,000.

Canada's share of the expenses of the International Executive Council, World Energy Conference \$6,000

Federal share of the Canadian Electrical Association research and development program \$1,041,000—Canadian Electrical Association Montreal Que \$1,041,000.

Contribution to joint Canada-Nova Scotia and New Brunswick tidal power studies \$713,468—Canadian Atlantic Power Group Toronto Ont \$387,239, Environment Canada Ottawa Ont \$14,936, Montreal Engineering Co Montreal Que \$13,464, Systems Control Inc Palo Alto California USA \$60,241, Tidal Power Consultants Ltd Montreal Que \$99,190, R L Walker & Partners Ottawa Ont \$85,019.

Payments to Interprovincial Pipe Line Limited in respect of crude oil shipped through the Sarnia-Montreal extension \$12,699,948—Interprovincial Pipe Line Limited Edmonton Alta \$12,699,948

Maritime Energy Corporation Studies (TB No. 751678 authorized a contribution of \$110,000, TB No. 755357 authorized an additional amount of \$8,000) \$117,961—New Brunswick Electric Power Commission Fredericton NB \$117,961.

Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Statutes of Canada 1974-75-76 c2) \$22,800,000—Interprovincial Pipe Line Limited Edmonton Alta \$22,800,000.

Federal Labour Intensive Program (Transfer from Treasury Board Contingencies Vote 17a) \$3,781,922—Ambrose S Windsor Ont \$18,124, Anderson A Vernon BC \$20,568, Arthur M Barrie Ont \$14,085, Atkey G Kamloops BC \$10,448, Bailford W Kirkland Lake Ont \$14,275, Barbolet H Vancouver BC \$16,474, Barthe W London Ont \$16,235, Bastien J Buckingham Que \$13,240, Beaubien M Lachute Que \$14,880, Beauchamps C Baie Comeau Que \$15,128, Beauchemin M Montreal Que \$19,171, Beaudet R Jonquiére Que \$14,140, Beaulieu A Grand Falls NB \$13,615,

Bechmann H Toronto Ont \$17,481, Bergeron J-P Hull Que \$15,044, Betts D Mission BC \$13,915, Bilodeau L Sarnia Ont \$12,597, Blair D Kitchener Ont \$17,090, Bodzin E Smith Falls Ont \$12,720, Bolduc J Chicoutimi Que \$18,538, Boucher B Rouyn Que \$15,085, Bourgeois Y Val d'Or Que \$15,015, Brodeur J Drummondville Que \$14,345, Brown E Elliot Lake Ont \$13,111, Brunet J Vancouver BC \$16,474, Buchanan M Wallaceburg Ont \$14,700, Buhr C Cranbrooke BC \$12,420, Caldwell V Prince Rupert BC \$13,155, Calson R Kamloops BC \$20,918, Carr M Upper Miramich NB \$14,900, Carrington D St John NB \$17,820, Chambers L Powell River BC \$14,285, Chambrone R Sault Ste Marie Ont \$19,958, Champagne G Montreal Que \$19,582, Chapman G Vancouver BC \$25,511, Charbonneau G Granby Que \$14,655, Chiquette V Chibougamau Que \$11,855, Christian J Penticton BC \$18,040, Clarkson S Esquimalt BC \$31,859, Cloutier C Grand Mère Que \$14,590, Coburn L Mississauga Ont \$21,090, Collett S Halton Hills Ont \$13,235, Cool S Prince Rupert BC \$31,125, Conn M Vancouver BC \$33,293, Coryell R Toronto Ont \$12,463, Coté S Gaspé Que \$14,078, Cotton C Kenora Ont \$13,654, Couture G Matane Que \$13,855, Couture P Sudbury Ont \$14,189, Craig E Sandwich South West Ont \$16,330, Cuillerier E Kapuskasing Ont \$14,255, De Cromburghe L Gatineau Que \$13,842, Delgrave F Vanier Ont \$10,501, Deschenes R Gaspé Que \$15,070, Descoteaux L Shawinigan Que \$15,542, Desmarchais G Beaconsfield Que \$13,099, Desrosiers G St-Hyacinthe Que \$16,028, Devlin A Toronto Ont \$16,840, Dexter N Hamilton Ont \$18,475, Dinel P Joliette Que \$13,332, Dods W Markham Ont \$14,215, Doyle W Moncton NB \$18,010, Dubois J Roberval Que \$14,108, Duchesne Y Jonquiére Que \$19,351, Dundas P Brockville Ont \$12,257, Dunn R Sudbury Ont \$23,668, Duval D Sherbrooke Que \$15,132, Duval M Mt Laurier Que \$13,555, Duval P Bathurst BC \$15,550, Engel-Lecker P Toronto Ont \$18,163, Esmonde D Victoria BC \$13,235, Flemming I Parry Sound & Area Ont \$13,170, Forbes R Matane Que \$21,681, Fortin M R Edmundston NB \$16,000, Foster J Toronto Ont \$16,504, Frechette J Drummondville Que \$15,783, Gagnon M M Rivière du Loup Que \$14,175, Gagnon P Sherbrooke Que \$18,278, Gagné R Cornwall Ont \$19,243, Gallup B Prince George BC \$21,840, Gariépy Y Anjou Que \$14,481, Garneau H Cap de la Madeleine Que \$14,785, Gervais J Sept-Îles Que \$12,455, Gervan P Kingston Ont \$17,630, Girouard M Chateauguay Que \$15,175, Giroux G Leamington Ont \$12,807, Glover G Nepean Ont \$12,687, Golt J Newcastle Ont \$8,822, Gosselin G Boucherville Que \$15,825, Green J Renfrew Ont \$12,222, Grondin P Ste Thérèse Que \$15,010, Guay P A Drummondville Que \$17,385, Guérette S Montreal Que \$17,530, Gustavsen C Sussex NB \$14,820, Hackerman A York Ont \$15,835, Hadden V Lindsay Ont \$11,025, Haley R St Stephen NB \$14,390, Hamilton P Timmins Ont \$14,880, Hart A North Bay Ont \$14,550, Hebert R St John NB \$16,714, Heinbecker L Brampton Ont \$18,030, Heron T Asbestos Que \$13,421, Herschell E Brantford Ont \$17,935, Holland W Rein Chilliwick BC \$17,225, Huard B Amos Que \$14,540, Hubbard J Trenton Ont \$12,470, Hubert C Laval Que \$19,582, Hudon M Atma Que \$16,239, Hunt W Pembroke Ont \$14,291, Hyatt G Cornwall Ont \$14,090, Ibbittson G Woodstock NB \$18,235, Jacobson J Toronto Ont \$22,590, Jessen M Nelson BC \$13,585, Johnston F St John NB \$17,995, Joubert N St-Jérôme Que \$15,275, Kaun B Penticton BC \$13,535, Keast P Sudbury Ont \$21,654, Khan A Windsor Ont \$24,360, Kitchen J R Brampton Ont \$20,500, Knudsen S Hawkesbury Ont \$18,414, Koop P Kelowna BC \$18,265, Labelle G Montreal Que \$20,465, Lang P Thunder Bay Ont \$12,895, Laprise-Blemy D Montmagny Que \$13,885, Larose B Maniwaki Que \$15,010, Lasalle J Woodstock Ont \$12,222, Lavigne M Shawinigan Que \$13,206, Lawson P Coburg Ont \$12,102, Lawson P Peterborough Ont \$14,750, Leblanc J Campbellton NB \$14,000, Lebrun D Quebec Que \$21,580, Lebrun R Montreal Que \$16,350, Lépine G Timmins Ont \$11,351, Lewco J Prince George BC \$15,225, Levesque R St-Hyacinthe Que \$14,752, Long J Pembroke Ont \$17,880, Lonsdale B Cobalt Ont \$10,800,

ENERGY, MINES AND RESOURCES—Continued

Lorata L St Thomas Ont \$12,895, Lozier D Kapuskasing Ont \$22,442, Lunceau C Victoriaville Que \$14,370, MacDonald S Niagara Falls Ont \$13,045, Maguire L Owen Sound Ont \$14,007, Manfrina B Kitchener Ont \$19,833, Marcotte Y Rimouski Que \$14,225, Martin F Belleville Ont \$18,120, Mathews J-P Trois-Rivières Que \$18,430, McCarthy A Kelowna BC \$13,945, McClurg B Surrey BC \$16,680, McDermott D North York Ont \$15,630, McIlveen L Oshawa Ont \$15,455, McGinnes J East York Ont \$15,170, McLean C Oromocto NB \$15,276, McLellan R Sania Ont \$15,975, McQuaker R Fort Francis Ont \$10,530, McQuail T Goderich Ont \$11,955, Miller C Cambridge Ont \$14,292, Miller G Guelph Ont \$20,985, Miller M Mississauga Ont \$15,630, Mitchell C Kirkland Lake Ont \$14,425, Millville M Verdun/Lasalle Que \$14,560, Molson H Rein Carbrooke BC \$23,715, Morden D Toronto Ont \$20,360, Muckle Y Chicoutimi Que \$14,252, Munro J Ottawa Ont \$24,315, Nadeau P Quebec Que \$16,710, Nakos F Sorel Que \$13,323, Nazair A Hauterive Que \$12,155, Neill B Nanaimo BC \$12,207, Nelson B Woodstock NB \$13,420, Neville M Bathurst NB \$13,160, Ninacs M Welland Ont \$14,156, Orr H Orangeville Ont \$14,400, Osmond D Richmond Hill Ont \$14,215, Ottow A Moncton NB \$12,730, Ouellette N Quebec Que \$19,214, Pelletier M Campbellton NB \$12,170, Pelletier I Edmundston NB \$12,730, Payer R Amos Que \$16,001, Plante N Laval Que \$12,829, Poulin R St-Jean Que \$9,730, Picinbond G Valleyfield Que \$15,340, Porter W Huntsville Ont \$10,760, Phillips P Victoria BC \$23,256, Poirier L Hull Que \$19,745, Perron J Longueuil Que \$19,582, Parent D Rimouski Que \$17,285, Ransberry A Stratford Ont \$14,157, Ravarr G Whitby Ont \$12,402, Renaud S Pte Claire Que \$14,670, Robichaud R Shyppagan NB \$12,535, Rolland L Montreal Que \$14,576, Rousseau A Longueuil Que \$16,860, Rousseau H Montreal Que \$18,982, Roxburgh J Simcoe Ont \$10,290, Ruppel D Chatham Ont \$14,057, Russel T Aylmer Que \$15,075, Salmon J Telford Mines Que \$13,475, Schacher I Burlington Ont \$15,815, Scott J Guelph Ont \$14,910, Scullion G Alma Que \$13,560, Sheehan J Fredericton NB \$20,854, Shiomi R North Vancouver BC \$15,045, Silver E St Catharines Ont \$14,871, Simard G Quebec Que \$21,670, Slater F St Catharines Ont \$16,107, Slattery R Burlington Ont \$21,825, Smith J Sault-Ste Marie Ont \$14,970, Solway J Fredericton NB \$17,060, Somers W Chatham Ont \$16,160, Soule M Ottawa Ont \$17,660, Spain T La Tuque Que \$14,776, Stang G Hawkesbury Ont \$10,760, Stairs D Peterborough Ont \$20,740, Steinhous S Thunder Bay Ont \$18,913, Stephen F Toronto Ont \$20,661, Stephens D Nanaimo BC \$17,485, St-Laurent J St-Georges Que \$17,999, St-Pierre Y Trois-Rivières Que \$13,111, Strong A Oakville Ont \$14,057, Sullivan R Moncton NB \$16,395, Surbey D Belleville Ont \$12,470, Swalwe D North Bay Ont \$21,090, Thommasson A Orangeville Ont \$16,900, Thompson I Ajax Ont \$12,402, Totten J Chilliwall BC \$12,540, Tozer G Chatham NB \$13,615, Tremblay C Lauzon/Lévis Que \$13,580, Van Daele J Sackville NB \$13,482, Vice C Renfrew Ont \$14,720, Wade G Port Alberni BC \$12,224, Wallace K Fort Erie Ont \$12,599, Warmé R Barrie Ont \$27,884, Wasyluk K Etobicoke Ont \$15,355, Watts M Nanaimo BC \$21,271, Webber D Vancouver BC \$14,580, Wild A Orillia Ont \$12,734, Wilson M Fredericton NB \$20,150.

Summer Job Corps (Transfer from Treasury Board Contingencies Vote 10) \$1,973,377—Adamson D Hawkesbury Ont \$32,470, Bacon G New Liskeard Ont \$18,414, Beattie G C Prince George B C \$41,312, Belleau M Montreal Quebec \$16,442, Belmore L North Bay Ont \$40,178, Bourdages J P Jonquière Que \$32,400, Bridgland J Renfrew Ont \$19,142, Bryenton R W New Westminster B C \$47,044, Cervantes A Montreal Que \$15,815, Chaibrone R Sault Ste Marie Ont \$39,644, Chatillon P Sherbrooke Que \$25,577, Clement C Timmins Ont \$23,153, Cooper K North Vancouver B C \$44,213, Corbett T Vancouver B C \$37,000, Dennis T New Castle N B \$15,887, Devine R Prince Albert Sask \$42,810, Dubé M Rimouski Que \$36,414, Elias D Fredericton N B \$16,333, Filice F Sault Ste Marie Ont \$24,626, Fisher R

Napanee Ont \$17,616, Forbes R Matane Que \$21,792, Genova T Toronto Ont \$14,662, Given R Yellowknife N W T \$21,455, Grattan M Cornwall Ont \$38,165, Guillem R Campbell's Bay Que \$14,726, Guimond J-Y Trois-Rivières Que \$37,419, Hackett J Cornerbrook Nfld \$11,867, Hackman A Toronto Ont \$38,262, Hailstone P Toronto Ont \$17,445, Harvey C Alma Que \$33,882, Hubbard J Trenton Ont \$15,126, Hubert W Timmins Ont \$41,110, Hughes W Campbellton N B \$13,473, Ibbotson G Woodstock N B \$22,198, Jamieson P Chilliwall B C \$20,578, Labrie J Ste-Foy Que \$37,647, Lamport T Halifax N S \$16,426, Lavoie C Chicoutimi Que \$27,810, Lord R Hull Que \$41,962, Madill B Kapuskasing Ont \$32,883, MacIsaac S Charlottetown P E I \$15,276, McDonald J Red Deer Alta \$32,636, McSwain J Halifax N S \$15,409, Millin M P Kirkland Lake Ont \$15,409, Mills T St John's Nfld \$15,381, Nadeau P Quebec Que \$40,836, O'Kacha M Trois-Rivières Que \$29,415, Palmer G The Pas Man \$16,963, Patterson M Thunder Bay Ont \$20,048, Payer R Amos Que \$23,314, Pelletier I Edmonton N B \$33,956, Pinault P Ottawa Ont \$28,758, Poirier H Maniwaki Que \$20,972, Rinaldi R A Montreal Que \$43,246, Robinson A Regina Sask \$21,585, Rolland L Montreal Que \$19,069, Roy J P Quebec Que \$19,406, Rutter B Picton Ont \$19,126, Ste-Croix J M Gaspé Que \$34,399, Schellenberger K Whitehorse Y T \$21,487, Scully M Wallaceburg Ont \$19,696, Sigurdson L Winnipeg Man \$36,472, Silverman L Winnipeg Man \$16,072, Skinner M Vancouver B C \$43,901, Slater F St Catharines Ont \$23,136, Smith G Ottawa Ont \$45,000, Theriault J Moncton N B \$14,848, VonFerson L Vancouver B C \$15,331, Vaillancourt L Pembroke Ont \$28,972, Wolfe I Windsor Ont \$37,392.

Contribution to Northern Saskatchewan mineral development program \$315,000—Department of Regional Economic Expansion Regina Sask \$315,000.

Contribution to Manitoba mineral development program \$760,000—Department of Regional Economic Expansion Winnipeg Man \$760,000.

Contribution to Queen's University to conduct studies in resource policy analysis \$75,000—Queen's University—Centre for Resource Studies Kingston Ont \$75,000.

Canada's share of the cost of the Commonwealth Committee on mineral processing \$1,000

Membership in the International Energy Agency World Coal Reserves and Resources Service (TB #755357 authorized a contribution of \$45,000, TB #756974 authorized a further amount of \$2,000) \$44,940—International Energy Agency London Eng \$44,940.

Membership International Union of Geological Sciences (TB #755357 authorized an increase of \$1,000) \$4,701.

Contribution to the Province of Manitoba for the evaluation of non-renewable mineral resources \$228,196—Manitoba Department of Mines, Resources and Environmental Management Winnipeg Man \$228,196.

EARTH SCIENCES PROGRAM

Grants in aid of earth sciences research \$53,000—University of New Brunswick Fredericton NB \$47,000.

Grant to The Canadian Institute of Surveying \$30,000—The Canadian Institute of Surveying Ottawa Ont \$30,000.

Grants in aid of earth sciences research \$88,000—The University of British Columbia Vancouver BC \$11,100, McMaster University Hamilton Ont \$19,500, University of Toronto Ont \$12,000.

Grants to assist in defraying the costs of scientific conferences in the geological sciences \$1,000

Grants in aid of earth sciences research \$40,000

Membership, Pan-American Institute of Geography and History (TB #75477 authorized an increase of \$11,000) \$22,472—Pan-American Institute of Geography and History Mexico City Mexico \$22,472.

ENERGY, MINES AND RESOURCES—Concluded

Contribution to the Royal Canadian Geographical Society \$50,000—
The Royal Canadian Geographical Society Ottawa Ont \$50,000.

*Contribution to International Seismological Fund \$11,820.—*International Seismological Centre Newbury Berkshire Eng \$11,820.

Contribution to the Canadian Committee for International Geodynamics Project \$963

Contribution to the Inter-Union Commission on Geodynamics \$8,500

Contribution in support of the Symposium on Glacier beds—Ice Rock Interface (TB #754451 authorized a contribution of \$4,000)—
\$4,000.

*Contribution to the International Council of Scientific Unions (TB #751202 authorized a contribution of \$18,000) \$18,000—*Tomlinson Dr R F Ottawa Ont \$18,000.

ENVIRONMENT

ADMINISTRATION PROGRAM

Grant to Canadian Association of Geographers \$6,500

Contribution to Canada's fee for Membership in the International Geographical Union \$1,102

Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one third of its operating budget \$65,963

Contribution to the Youth Sciences Foundation \$20,000

Contribution to the Canadian Arctic Resources Committee \$8,000

FISHERIES AND MARINE PROGRAM

*Grants to Canadian Universities and Scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research \$360,000—*University of: British Columbia Vancouver BC \$22,000, Dalhousie Halifax NS \$24,800, Guelph Guelph Ont \$37,000, Manitoba Winnipeg Man \$10,000, McGill Montreal Que \$10,000, Memorial St John's Nfld \$21,600, Montreal Montreal Que \$27,000, Saskatchewan Regina Sask \$14,000, Simon Fraser Burnaby BC \$20,000, Toronto Toronto Ont \$13,000 and Victoria Victoria BC \$15,000.

Compensation to Commercial Atlantic Salmon Fishermen for loss of income resulting from closure of the fishery \$1,510,318

*Grants to Independent Fishing Captains towards the purchase of Herring Purse Seine vessels \$173,750—*Paul E Amirault West Pubnico NS \$10,000, Kirk Anderson Curling Nfld \$15,000, Carl V Atkinson West Pubnico NS \$20,000, Norman J D'Entremont West Pubnico NS \$10,000, Dennis N D'Eon West Pubnico NS \$10,000, Eric J D'Eon West Pubnico NS \$10,000, Clifford V Goreham West Pubnico NS \$10,000, Jack Hickey Benoit's Cove Nfld \$18,750, Eduard J LeBlanc West Pubnico NS \$20,000, Melvin Shand West Pubnico NS \$10,000, Flavien Surrette West Pubnico NS \$10,000, Bradford C Symonds West Pubnico NS \$10,000, Wayne B Throburne West Pubnico NS \$20,000.

Grant to recoup the Fisheries Price Support Account to cover losses in the fiscal year 1976-77 \$1,343,209

Grant to Marine Sciences Research Laboratory of Memorial University Newfoundland \$75,000

Grant to Centre for Cold Ocean Resources Engineering (C-Core) \$75,000

Assistance to the Huntsman Marine Laboratory \$225,000

*Assistance in accordance with terms and conditions approved by the Governor in Council for the construction of fishery vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization \$3,945,610—*Benedict Careen Point Lance St Mary's Bay Nfld \$37,800, Brendan Careen Point Lance St Mary's Bay Nfld \$45,191, Francois Chiasson Fatima Iles de la Madeleine Que \$16,512, Curadeau and Freres Inc Rivière au Renard Cte Gaspé Que \$71,406, Ernest Dal Hay River NWT \$11,600, C A Denton Ltd Little River Digby NS \$96,250, Wilson Gear Happy Valley Labrador Nfld \$13,090, Walter Gensisky Winnipegosis Man \$10,095, J W Goods Hermitage Nfld \$10,561, Delbert Hamilton Hay River NWT \$11,550, Håvre-aux-maisons Iles de la Madeleine Que \$16,365, Kristin Helgason Arnes Man \$10,949, J Hickey Southern Harbour Nfld \$47,705, W Hudson Dallas Man \$10,682, A Johnson Little Catalina Nfld \$10,724, Lloyd Jonasson Riverton Man \$17,227, Wesley S Kaiser Bickerton NS \$20,116, Ghislain Langlois Matane Que \$32,725, Jean-Guy Langlois Matane Que \$32,725, Rene Langlois Matane Que \$96,856, Lemoigan Ste-Thérèse de Gaspé Cte Gaspé Que \$73,490, Marine Industries Ltée Sorel Que \$37,890, Desmond Martin La Scie Nfld \$42,525, Colin McKay Grand Rapids Man \$15,090, Harry Meade Fortune Nfld \$11,200, Percy Monkman Hay River NWT \$11,638, Nav Tech Inc Quebec Que \$12,200, Nova Scotia Resources Development Board Halifax NS \$657,940, P E I Lending Authority Charlottetown PEI \$41,930, Mark Parsons Carbonear Nfld \$10,850, Pêcheurs Unis du Québec Montreal Que \$63,585, Chesley Petten Port de Grave Nfld \$116,550, George Petten Port de Grave Nfld \$10,797, Poisson Salé Gaspésie Ltée Grande Rivière Cte Gaspé Que \$19,334, Poissonerie Boulay Inc Anse à Valteau Cte Gaspé Que \$76,919, Melvin Porter Port de Grave Nfld \$12,236, Saco Fisheries Toronto Ont \$11,807, Patrick Savory Lockport NS \$15,189, Scotia Trawler Equipment Ltd Lunenburg NS \$65,000, Alex Sheppard Bay L'Argent Nfld \$16,100, Raymond Svirais Quebec Que \$13,858, The Fishermens Loan Board of New Brunswick Fredericton NB \$230,866, The Fishermens Loan Board of Nova Scotia Halifax NS \$122,733, Thor Seiners Ltd West Pubnico NS \$14,193, Maynard Upshall Little Harbour Nfld \$18,774, Sebastian Walsh North Harbour St Mary's Bay Nfld \$38,255.

*Bridging Program for the Rehabilitation of the Groundfish Fishing Industry \$28,719,501—*Thomas Abbott Bonavista Nfld \$12,523, William J Abbott Bonavista Nfld \$15,372, Allen Ice Company Ltd North Sydney NS \$50,000, Maxwell Anstey Cottles Island Nfld \$10,731, Arctic Fishery Products Ltd Dildo Nfld \$25,000, Hermenegilde Arsenault Lameque NB \$10,866, Lawrence Atchinson Prince Rupert BC \$24,155, Atlantic Herring Fishermen's Coop Ltd St Andrews NB \$50,000, B C Packers Brenton Nfld \$19,868, Prince Rupert BC \$11,457 and Quathiaski Cove BC \$50,000, Albert M Barnes Summerford Nfld \$10,707, Clarence Barrett Old Perlican Nfld \$10,106, Donald C Barrett Old Perlican Nfld \$12,186, Led Barros Burnaby BC \$11,282, Bay Bulls Sea Products Bay Bulls Nfld \$61,758, Louis Beauchamp Newport Cte Gaspé Que \$15,864, William Bellenduke Easterville Man \$10,891, Beothic Fish Products Valleyfield Nfld \$36,146, Raymond Billiard Glace Bay NS \$17,364, Girard Blais Newport Cte Gaspé Que \$14,010, Rheal Blanchard Cte Gloucester NB \$23,483, Bonavista Cold Storage St John's Nfld \$1,399,143, Booth Fisheries Ltd Fortune Nfld \$427,730, Marshall Bouthillier Hubbards NS \$10,991, Delbert Bower Sherburne NS \$13,387, Lawrence D Brannen Woods Harbour NS \$13,684, Carl R Bridger Nippers Harbour Nfld \$15,149, Lester C Brookling Old Perlican Nfld \$10,736, Stratt G Brown Durrell Nfld \$13,193, James Buffet Margaree Nfld \$12,081, George T Bungay North Sydney NS \$21,233, Burgeo Fish Industry Ltd Burgeo Nfld \$360,834, Calm Sea Fisheries Ltd Guys County NS \$18,248, Canadian Fishing Co Delta BC \$38,713, Prince Rupert BC \$57,162, Richmond BC \$50,000, Tofino BC \$19,699 and Vancouver BC \$50,650, Canadian Saltfish Corp St John's Nfld \$65,619,

ENVIRONMENT—Continued

Cape Sable Ice Co Barrington NS \$17,569, Carapee Ltd Caraqueet NB \$26,439, Cariboo Fisheries Ltd Prince Rupert BC \$14,348, Carti and Thibodeau Fisheries Ltd Sandy Cove Digby NS \$15,211, Martin Castilloux Newport Cte Gaspe Que \$10,405, Roland Castilloux Newport Cte Gaspe Que \$12,284, Central Foods Ltd Stephenville Nfld \$11,000, Arnel Chaisson Gloucester County NB \$18,070, Lloyd Chaisson Bathurst NB \$17,418, Marcel A Chaisson Caraqueet NB \$12,873, Wilfred J Chaisson Cheticamp NS \$14,052, Lan Chalutier Lde Lameque NB \$19,515, Chameleon Holding Mathews Island BC \$23,000, Cheticamp Fishermen's Coop Society Ltd Cheticamp NS \$47,897, Edgar J Coffin Joe Batta Arm Nfld \$10,142, Comeaus Seafoods Ltd Saulnierville Digby County NS \$39,265, Connors Bros Ltd Blacks Harbour NS \$67,502 and Clarks Harbour NS \$81,444, Continental Seafood Ltd Shelburne NS \$17,120, James Cooper Bonavista Nfld \$12,036, Florent Cote Cloridome Cte Gaspe Que \$12,162, Jean-Claude Cote Riviere Au Renard Cte Gaspe Que \$10,907, Noel-Marie Cotton Riviere Au Renard Cte Gaspe Que \$10,568, Pierre-Marie Cotton Riviere Au Renard Cte Gaspe Que \$26,610, Reginald Cotton Riviere Au Renard Cte Gaspe Que \$11,827, Maurice Couillard Riviere Au Renard Cte Gaspe Que \$15,057, Raymond Crewe Vancouver BC \$25,762, Abraham Cull Foss Island Nfld \$10,291, Winston Decker Prince Rupert BC \$16,901, Alden K Dedrick Shelburne NS \$13,324, Charles Stanley Dennings Shelburne NS \$14,766, Clayton E Denton Little River NS \$12,212, Clyde A Denton Little River NS \$52,894, Dale E Denton Little River NS \$25,003, George Denton and Associates Digby NS \$14,866, D'Entremont Fisheries Ltd Yarmouth NS \$23,397, Richard A D'Entremont Lower West Pubnico NS \$10,833, Raymond L Deveau Saulnierville NS \$20,871, R L Deveau Digby County NS \$13,590, Pierre V Deveau Inverness County NS \$12,371, Ronald P Doffin Admirals Beach Nfld \$13,429, Elias Dufresne Riviere Au Renard Cte Gaspe Que \$11,308, Jean-Rene Duguay Newport Cte Gaspe Que \$17,539, Paul-Emile Duguay Newport Cte Gaspe Que \$13,100, Adrien Dupuis Anse a Valleau Cte Gaspe Que \$11,237, Jean-Yves Dupuis Riviere Au Renard Cte Gaspe Que \$20,861, William Edgeland Sidney BC \$11,288, Alfred R Ellis Bathurst NB \$22,260, Exploits Valley Development Association Leading Tickle Nfld \$12,000, Bernard A Findley Armadale NS \$13,692, Wilmore Fisher Bonavista Nfld \$16,901, Fishery Products Ltd St John's Nfld \$4,354,857, Roger Foote Prince Rupert BC \$117,431, Fortune Fisheries Ltd Fortune Nfld \$226,557, Freshwater Fish Marketing Corp Winnipeg Man \$26,180, Frank Gale Victoria BC \$23,980, Donald W Gaskell Port Medway NS \$24,200, Gaultois Fisheries Ltd Gaultois Nfld \$282,137, Denis Gauvin Lameque NB \$18,083, Chesley Ginge Anchor Point Nfld \$14,300, Hubert Ginge Anchor Point Nfld \$11,923, James W Ginge Anchor Point Nfld \$15,215, Gilles H Gionet Caraqueet NB \$13,625, Omeshpore Gionet Caraqueet NB \$10,564, Moise Girard Riviere Au Renard Cte Gaspe Que \$16,028, Neil C Goreham Woods Harbour NS \$13,752, Vincent Goreham Woods Harbour NS \$11,189, Ron Gorman Vancouver BC \$27,869, Valois Goupil Shippegan NB \$12,613, Government of Newfoundland St John's Nfld \$104,483, Robert Green Old Perlican Nfld \$11,693, Raoul Grenier Newport Cte Gaspe Que \$19,401, J Griffin Tofino BC \$50,000, Renald Guigard Lameque NB \$21,406, Dennis Guyan Vancouver BC \$42,553, Edmond Hache Caraqueet NB \$14,158, Marcel J Hache Petite Caraqueet NB \$10,922, Paul Emile Hache Lameque NB \$31,078, Andrew B Hann Wesleyville Nfld \$12,572, Donald Hansen Sidney BC \$15,127, T J Hardy Co Ltd Port Aux Basques Nfld \$176,320, Lloyd J Hart Gouf Nfld \$11,065, Roy G Hatcher Rose Blanche Nfld \$13,120, Floyd Hawkins Beaver Harbour NB \$10,699, Rex Hayley Bonavista Nfld \$22,216, Gerald Hemeon Shelburne NS \$10,548, Highland Fisheries Glace Bay NS \$14,903, David Holloway Bonavista Nfld \$31,172, H P Enterprises Lockport NS \$31,456, Charles-Emile Huet Riviere Au Renard Cte Gaspe Que \$25,013, Paul-Aimé Huet Cloridome Cte Gaspe Que \$10,796, Inshore Fisheries Ltd Yarmouth NS \$17,512, Isle Madame Fish-

ermen's Coop Ltd Petit de Grat NS \$14,891, Dominique Jalbert Riviere Au Renard Cte Gaspe Que \$16,147, Cliff Keeping Vancouver BC \$19,293, James H Keeping Burnt Island Nfld \$10,565, Kennebec Fisheries Ltd Yarmouth NS \$50,000, Leonard Landry Newport Cte Gaspe Que \$15,233, Arsene Larocque Gloucester County NB \$24,555, Clarence Larocque Gloucester County NB \$14,642, Elisee LeBlanc Saulnierville NS \$21,509, Pamphile Legere Caraqueet NB \$10,993, Les Pêcheries Du Golfe St-Laurent Inc Cte Bonaventure Que \$127,194, Roy J Leyte Fogo Nfld \$16,020, Ward Little Ltd Sambro NS \$18,673, Longline Fishing Ltd Vancouver BC \$40,389, Francis G Mallet Gloucester County NB \$11,768, Raymond Mallet Gloucester County NB \$15,278, Malone Bros Ltd Woods Harbour NS \$16,462, Vagn Mark Prince Rupert BC \$29,052, Viggo Mark Prince Rupert BC \$95,223, Maxcatch Fisheries Ltd Hubbards NS \$26,265, Albert McBride White Rock BC \$26,369, McClafferty & Frost Fisheries Sandy Cove NS \$24,950, Edward McDonald Mount Carmel Nfld \$10,054, C W McLeod Fisheries Ltd Central Port Mouton NS \$45,517, Wilfred B McLeod Port Mouton NS \$10,869, J S McMillan Bamfield BC \$28,293, Wallace Meade Channel Nfld \$11,228, Medway Fisheries Ltd Port Medway NS \$21,877, Joseph A Melanson Church Point NS \$12,007, Mersey Seafoods Ltd Liverpool NS \$28,782, Mersey Seven Ltd Liverpool NS \$24,700, Mersey Trawlers Ltd Liverpool NS \$25,511, Millard Fisheries Rivers Inlet BC \$25,564, Millard Fisheries Smith Inlet BC \$10,161, Uriel Moulard Elliston Nfld \$21,763, Jim Mundon Glace Bay NS \$27,300, National Sea Products Halifax NS \$2,788,836 and St John's Nfld \$1,068,984, G M Newell Ltd Newellton NS \$25,036, Herbert Newell Voglers Cove NS \$11,698, Newfoundland Quick Freeze Ltd Dildo Nfld \$121,998, Clayton B Nickerson Woods Harbour NS \$10,407, H B Nickerson & Sons Ltd North Sydney NS \$1,655,229, Eymard Noel Lameque NB \$21,623, Norpac Fisheries Ltd Sointula BC \$50,000, Claude R O'Hara Louisburg NS \$10,867, Mabury S Ossinger Grand Manan NB \$18,432, Jean-Paul Paradis Riviere Au Renard Cte Gaspe Que \$16,300, Lucien Parise Gascons Cte Bonaventure Que \$10,809, Felix Paulin Shippegan NB \$11,234, Pecheurs Unis Du Quebec Societe de Gestion Iles-de-la-Madeleine Que \$280,159, John Penney & Sons Ltd Ramea Nfld \$311,963, Poissonnerie Boulay Inc Anse a Valleau Cte Gaspe Que \$23,022, Polar Quick Freezing Co Ltd Summerside PEI \$55,924, Port Enterprises Ltd Southern Harbour Nfld \$16,500, Prime Fisheries Ltd Tiverton NS \$25,313, Produits Belle Bale Ltd Caraqueet NB \$28,560, Quinton Brothers Ltd Bay de Verde Nfld \$29,927, George Radil Burnaby BC \$12,531, John Radil Vancouver BC \$29,313, Harry M Rennehan Gunning Cove NS \$12,192, Richibucto Village Fishermens Coop Ltd Richibucto Village NB \$21,956, Richmond Trawlers Petit de Grat NS \$380,852, Llewellyn Riggs Bay de Verde Nfld \$10,606, Arthur Robichaud Lameque NB \$20,850, Theodore Rogers Old Perlican Nfld \$10,555, Wesley B Ross Newellton NS \$12,408, Alivia Roussel Shippegan NB \$11,189, Antoine Roy Riviere Au Renard Cte Gaspe Que \$11,250, Calvin J Roy Port Mouton NS \$11,290, Norbett Savoie Shippegan NB \$13,466, Savoury's Fisheries Ltd Lockport NS \$30,525, Scotia Fisheries Ltd Little River Digby NS \$13,916, Scotian Maid Ltd Newellton NS \$21,682, Lawrence J Scott Lockport NS \$10,455, Seafood Products Ltd Port Hardy BC \$50,000, Frederick Shilley Bonavista Nfld \$12,805, James Short St Anthony Nfld \$22,068, Sigerson Fisheries Riverport Man \$12,810, Gary Sigmund Surrey BC \$29,897, Simone Marie Fisheries Ltd Saulnierville NS \$13,988, Captain Warren A Smith Shelburne County NS \$14,309, Dwight L Spence Port Aux Choix Nfld \$12,178, Calvin W Sproule Granville Ferry NS \$20,357, Flavin Surrette West Pubnico NS \$48,650, Roddy Synnott Anse au Griffon Cte Gaspe Que \$10,137, Leo Tarrant Vancouver BC \$32,702, Georges de Theriault East Ferry NS \$28,925, Leonard Theriault Iles de la Madeleine Que \$15,784, Llewellyn Theriault Sandy Cove NS \$18,951, Norman B Theriault & Sons Ltd and Bank of Nova Scotia Sandy Cove Digby NS \$20,725, Thurstons Theriault Sandy Cove NS \$10,217, Felix Thimot Saulnierville

ENVIRONMENT—Concluded

NS \$15,878, Tors Cove Fisheries Ltd Tors Cove Nfld \$50,000, Eli Tucker St John's Nfld \$10,685, Eugene Turbide Iles de la Madeleine Que \$20,790, United Maritimes Fish Association Moncton NB \$220,561, Usen Fisheries Souris PEI \$168,432, Donald Vaccher Prince Rupert BC \$46,019, Vicking Coop Gimli Man \$22,034, Donat Vienneau Gloucester County NB \$11,552, Weldon Wadden Glace Bay NS \$14,700, Walker Fisheries Ltd Digby NS \$24,235, John T Warren Channel Nfld \$11,173, Alfred Waye Bonavista Nfld \$13,002, Wedgeport Marine Products Ltd North Sydney NS \$50,000, Whale Cove Fisheries Sandy Cove NS \$23,550, Calvin Whiffin Bonavista Nfld \$22,456, Thomas Wilcox Glace Bay NS \$15,000, Clarence A Williams Port Mouton NS \$12,080, Winnipegosis Coop Winnipegosis Man \$12,120, Woods Harbour Fisheries Ltd Woods Harbour Shelburne NS \$15,923.

Contribution to the Fisheries Conference \$5,000

Contribution to the Student Summer Employment Activity Program \$97,398—D Davidge Winnipeg Man \$18,077, C Goodwind Winnipeg Man \$18,816, L Leayk Winnipeg Man \$15,090, D Leroux Devon Alta \$19,085, C Medland Winnipeg Man \$15,971, C Tudorancia Winnipeg Man \$16,359.

Membership Fee—International Hydrographic Organization \$10,990

Payment to the Intergovernmental Oceanographic Trust Fund \$8,000

Contribution to Sea Use Council \$10,000

ENVIRONMENTAL SERVICES PROGRAM

Grants in aid of Meteorological Research \$285,000—R List Toronto Ont \$20,000, R Rogers Montreal Que \$10,000.

Grants in aid of Water and Resources Research \$1,000,000—École Polytechnique Montreal Que \$10,000, University of: Alberta Edmonton Alta \$16,500, British Columbia Vancouver BC \$103,600, Calgary Calgary Alta \$55,000, Dalhousie Halifax NS \$17,000, Guelph Guelph Ont \$29,000, Laval Quebec Que \$63,500, Manitoba Winnipeg Man \$22,000, McGill Montreal Que \$45,500, McMaster Hamilton Ont \$97,500, New Brunswick Fredericton NB \$61,000, Ottawa Ottawa Ont \$50,000, Quebec Trois Rivières Que \$89,000, Queen's Kingston Ont \$47,500, Saskatchewan Saskatoon Sask \$90,000, Sherbrooke Sherbrooke Que \$13,000, Simon Fraser Burnaby BC \$11,000, Toronto Toronto Ont \$84,000, Trent Peterborough Ont \$12,000 and Waterloo Waterloo Ont \$76,900.

Grant to the Canadian Committee of the International Association of Water Pollution Research \$5,000

Grant to the Canadian Forestry Association \$50,000

Grant to the Commonwealth Forestry Institute \$8,000

Grant to Festival of Forestry \$5,000

Grants to Universities for Specific Forestry Research Projects \$292,000—University of: Alberta Edmonton Alta \$31,500, British Columbia Vancouver BC \$55,050, Calgary Calgary Alta \$20,000, Guelph Guelph Ont \$12,500, Lakehead Thunder Bay Ont \$26,000, Laval Quebec Que \$25,000, New Brunswick Fredericton NB \$25,000, Toronto Toronto Ont \$25,700, Waterloo Waterloo Ont \$19,000 and York Downsview Ont \$11,000.

Grant to Jack Miner Migratory Bird Foundation \$10,000

Grant to Canadian Nature Federation \$10,000

Grant to Canadian Wildlife Federation \$10,000

Grant to Creston Valley Wildlife Management \$55,000

Grant to the Federal Provincial Committee for Humane Trapping \$35,000

Scholarships \$10,000

Grant to Federation of Associations on the Canadian Environment \$5,000

Contribution to Kitimat Oil Port Enquiry \$318,469—BC Wildlife Federation Surrey BC \$15,000, Kitimat Oil Coalition Vancouver BC \$115,165, Labour Advisory Committee—Victims of Industry Changing Environment (VOICE) Terrace BC \$22,012, Nishga Tribal Council New Aiyansh BC \$25,000, Union of British Columbia Indian Chiefs North Vancouver BC \$50,299, United Fishermen and Allied Workers Union Vancouver BC \$75,994.

Contribution to the Student Summer Employment Activity Program \$341,384—P Cejka Boucherville Que \$14,045, B Faught Halifax County NS \$16,102, E Locke New Glasgow NB \$14,766, J McDougall Florence NS \$14,408.

Membership Fee to the World Meteorological Organization \$291,100

Contribution to the Canadian Meteorology Society \$16,000

Contribution to the Province of Ontario Rehabilitation of Dyking in Southwestern Ontario \$1,224,876

Contribution to the Province of British Columbia Fraser River Flood Control \$5,808,686 and Okanagan River Basin \$441,170

Contribution to the Province of Saskatchewan Qu'Appelle Valley \$601,001

Contribution to the Province of Quebec Montreal Area Flood Control \$1,521,522

Contribution to the Province of Quebec St Lawrence River Water Quality \$402,542

Contribution to the Province of Nova Scotia Shubenacadie River Basin \$166,109

Contribution to the Provinces towards other Federal Provincial Water Resources Projects \$683,755—Province of British Columbia Victoria BC \$579,967,—Province of New Brunswick Fredericton NB \$103,788.

Contribution to the Provinces for Flood Damage Reduction Studies and Flood Risk Mapping \$1,296,826—Northwest Territories Yellowknife NWT \$182,992, Province of Manitoba Winnipeg Man \$61,103; New Brunswick Fredericton NB \$120,451; Ontario Toronto Ont \$643,244; Quebec Quebec Que \$243,624 and Saskatchewan Regina Sask \$45,412.

Contribution to the James Bay Development Corporation for Environment Assessment Studies \$375,000—Province of Quebec Quebec Que \$375,000.

Contributions to the Provinces for Waterfowl Crop Depredation \$1,500,000—Province of Alberta Calgary Alta \$808,554; Manitoba Winnipeg Man \$229,698 and Saskatchewan Saskatoon Sask \$461,748.

Contribution to the Forest Engineering Research Institute of Canada \$1,000,000

EXTERNAL AFFAIRS**CANADIAN INTERESTS ABROAD PROGRAM**

Association des universités partiellement ou entièrement de langue française \$95,000

Conseil international de la langue française (CILF) \$30,000

EXTERNAL AFFAIRS—Continued

Grants in lieu of taxes on Diplomatic and Consular properties in Canada in accordance with terms and conditions approved by the Governor in Council \$874,743—Corporation of the City of Edmonton Alta \$14,731, Corporation of the City of Halifax NS \$11,713, Corporation of the City of Ottawa Ont \$523,656, Regional Municipality of Ottawa-Carleton Ont \$10,627, Village of Rockcliffe Park Ont \$260,212, Sundry payments (each less than \$10,000) \$13,799.

International Civil Aviation Organization—Payment toward the annual cost of occupancy in I.C.A.O.'s new headquarters building \$1,218,000

International Commission on Radiological Protection \$5,000

International Committee of the Red Cross \$75,000

United Nations Association in Canada \$55,000

United Nations Trust Fund for South Africa \$20,000

Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada \$12,953

Village of Rockcliffe Park Ont \$12,953

Association for Canadian studies in the United States (\$10,000 US) \$11,000

Atlantic Council of Canada \$8,000

Canadian-German Society of Hanover (50,000 Deutsche Marks) \$22,000

Canadian Institute of International Affairs \$50,000

Centre québécois de relations internationales de l'Université Laval \$35,000

International Baccalaureate Office \$5,000

Jeunesses musicales du Canada \$35,000

Parliamentary Centre for Foreign Affairs and Foreign Trade \$10,000

Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5) \$78,000

Gifts to countries attaining independence and to mark special occasions \$1,000

Agency for Cultural and Technical Cooperation in francophone countries (16,192,000 F.F.) \$3,530,000

Centre for Canadian Studies at John Hopkins University \$35,000

Commonwealth Air Transport Council (CATC) (418,063) \$36,000

Commonwealth Foundation (4224,000) \$402,000

Commonwealth Secretariat (4401,615) \$912,000

Commonwealth Youth Program (4303,772) \$522,000

Conference on Security and Co-operation in Europe (C.S.C.E.) (904,400 Swiss Francs) \$119,000

Conference on the mutual reduction of forces and armaments and associated measures in central Europe (1,972,412 Austrian Schillings) \$97,000

Conseil africain et malgache de l'enseignement supérieur (CAMES) \$12,000

Contribution towards the cost of the organization for economic co-operation and development studies \$70,000

Customs Co-operation Council (5,756,799 Belgian Francs) \$179,000

Defence support assistance to Non-NATO countries \$440,000

Food and Agriculture Organization (\$4,396,275 US) \$4,331,000

General Agreement on Tariff and Trade (1,733,323 Swiss Francs) \$974,000

Inter-American Institute of Agricultural Sciences (\$617,890 US) \$619,000

Intergovernmental Committee for European Migration (ICEM) \$10,000

Inter-governmental Maritime Consultative Organization (\$48,950 US) \$50,000

International Atomic Energy Agency (\$1,535,280 US) \$1,738,000

International Civil Aviation Organization (\$575,904 US) \$578,000

International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years \$70,000

International Energy Agency (IEA) (1,599,984 French Francs) \$334,000

**International Labour Organization* (\$3,090, 112 US) \$3,289,000

North Atlantic Treaty Organization—Cost of Civil Administration (84,116,756 Belgian Francs) \$3,323,000

North Atlantic Treaty Organization—Science Programs \$17,980,000 Belgian Francs) \$318,000

Nuclear Energy Agency of the O.E.C.D. \$141,000

Organization for Economic Co-operation and Development (11,688,000 French Francs) \$2,426,000

Organization for Economic Co-operation and Development—Centre for Education, Research and Innovation (272,968 French Francs) \$68,000

Pan American Health Organization (\$2,023,808 US) \$1,898,000

Participation in activities of the International French-Speaking community \$164,793—Agence de Coopération culturelle et technique Paris France \$100,000, Association des universités partiellement ou entièrement de langue française Montréal Qué \$10,000, Government of Canada—Department of Supply and Services Hull Que \$13,044, Richelieu International Ottawa Ont \$10,000, Sundry payments (each less than \$10,000) \$31,749.

Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$257,000 US) \$269,000

Pearson College of the Pacific \$3,000,000

Permanent Court of Arbitration (13,246 Dutch Florins)

Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income taxes \$27,000

Shastri Institute \$60,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$3,000 U.S.)—\$5,000 United Nations Educational, Scientific and Cultural Organization (\$3,550,255 US) \$3,484,000

United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (\$3,256,000 U.S.) \$3,033,000

EXTERNAL AFFAIRS—Continued

United Nations Organization (\$10,360,000 U.S.) \$13,470,000

United Nations Voluntary Fund for the Environment (\$2,500,000 U.S.) \$2,618,000

World Health Organization (\$3,980,730 U.S.) \$5,206,000

Yale University \$35,000

McMaster University \$9,000

Northwestern University \$5,000

Seabed Treaty Review Conference \$7,000

Contribution to defray medical expenses of a foreign visitor \$19,000

International Atomic Energy Agency for international fuel cycle evaluation \$90,000

Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française \$20,000

Canadian Association for Latin America \$10,000

French Association of Canadian Studies \$4,000

McGill University \$10,000

United Nations Association in Canada \$15,000

WORLD EXHIBITIONS PROGRAM

Canada's fees for membership in the International Bureau of Exhibitions \$7,000

Canadian International Development Agency

Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto \$187,358,901—Afghanistan \$2,914,638, Algeria \$1,213,130, Algeria-Tunisia \$14,630, Antigua \$402,067, Asia Regional \$2,106,083, Aviation Planning Services Montreal Que \$17,154, Aidet Services Bureau - Government of Canada Ottawa Ont \$604,922, B W Brooker Engineering Edmonton Alta \$35,261, Jean E Bacle Ottawa Ont \$14,624, Bacle Carlier Inc Ottawa Ont \$13,124, Bangladesh \$19,405,495, G L Baniezky Ottawa Ont \$12,019, Barbados \$289,390, William N Barrit Winnipeg Man \$24,094, Belize \$1,350,738, Roger Benjamin Charlesbourg Que \$27,714, Régis Boily Quebec Que \$13,499, Bolivia \$86,343, Botswana \$2,384,161, Brazil \$2,099,823, Bureau of Management Consultant - Government of Canada Ottawa Ont \$206,075, Burma \$1,536,992, Burundi \$37,793, Cameroun \$1,957,599, Carnegie Inc Baie d'Urfe Que \$18,249, Cape Verde Island \$53,632, Caribbean Agricultural Development Fund \$54,439, Cayman Island \$17,316, Central African Republic \$115,082, Chile \$61,569, Columbia \$1,928,708, Congo-Brazzaville \$496,349, Commonwealth Africa Regional \$674,117, Commonwealth Caribbean Regional \$2,129,769, Comoros Islands \$50,104, Cooperant Administration \$247,454, Costa Rica \$203,243, Cuba \$1,398,643, Dahomey \$2,456,467, Delciana International Ottawa, Ont \$24,983, Gerald Desjardins Wakefield Que \$30,907, Dominica \$1,184,280, Dominican Republic \$26,824, East African Community \$451,777, Ecuador \$189,309, Egypt \$80,328, El Salvador \$487,718, Ethiopia \$478,821, Gabon \$956,747, Gambia \$2,158,540, Ghana \$5,904,238, Samuel A Gidterenan Ottawa Ont \$45,013, Grenada \$354,285, Gaston Grenier Hull Que \$12,724, Guatemala \$1,880,283, Guinea \$110,890, Guinea-Bissau \$23,915, Guyana \$714,345, Haiti \$5,867,889, Hall Helyar & Association Ltd Ottawa Ont \$21,747, Hanscome Ray Associés Toronto Ont \$10,262, E J Hare Ottawa

Ont \$20,759, W N Hobbs St-Catharine Ont \$15,428, Honduras \$750,172, India \$1,535,852, Indo China \$291,249, Indonesia \$3,915,523, Ivory Cost \$3,428,828, Jamaica \$1,346,062, Kenya \$5,639,066, Kotansky and Kotansky Westmount Que \$17,052, Lajoie Séguin Consultants Inc Ste-Foy Que \$16,810, Latin America Regional \$1,643,314, Leeward and Leeward Islands \$3,731,216, Lesotho \$6,349,765, André Létourneau Ste-Foy Que \$16,148, Malagasy \$1,778,382, Malawi \$5,851,101, Malaysia Federation \$720,149, Mali \$4,253,779, Morocco \$4,427,707, Mauritania \$1,202,190, Mauritius \$153,961, A Minault Ottawa Ont \$16,238, Montserrat \$69,184, Marcel Morin Ste-Foy Que \$12,862, Mont Ste-Marie Lac Ste-Marie Que \$80,459, N D Lea & Associates Ltd Vancouver BC \$13,540, Namibia \$22,220, National Research Council - Government of Canada Ottawa Ont \$69,539, National Film Board - Government of Canada Ottawa Ont \$85,994, Nepal \$1,641,718, New Guinea \$41,522, Nicaragua \$84,933, Niger \$3,701,894, Nigeria \$2,048,668, Pakistan \$2,924,887, Peru \$3,009,751, Philippines \$212,527, Republic of Sri Lanka \$875,420, Revenue Canada Taxation - Government of Canada Ottawa Ont \$437,319, Rhodésie \$52,199, Rwanda \$8,506,218, Sahel \$2,912,557, Senegal \$4,434,290, Seychelles Islands \$91,273, Aly Shady Ste-Anne-de-Bellevue Que \$22,417, Sierra Leone \$39,918, Soteenix Ltée Montréal Que \$26,864, South Pacific \$14,769, Special Group Program \$16,389, St-Kitts \$211,991, St-Lucia \$1,246,974, St-Vincent \$581,040, Sudan \$493,974, Swaziland \$1,801,330, Gilbert Sylvestre St-Louis-de-Gonzague Que \$17,720, Tanzania \$18,430,187, Tchad \$3,211,245, Thailand \$348,641, Togo \$749,043, Trinidad and Tobago \$46,740, Tunisia \$861,152, Uganda \$368,929, Universities Botswana-Lesotho-Swaziland \$467,890, Guelph Guelph Ont \$68,349, West Indies \$486,186, Upper Volta \$3,643,250, Various Francophones \$2,670,045, Viau Birtz Paquin Architects Montreal Que \$41,349, Vietnam \$17,771, W B Jackson & Associates Calgary Alta \$38,843, Young Men Christian Association Montreal Que \$10,000, Zaire \$1,947,472, Zambia \$3,643,250, Raymond J Zins Ottawa Ont \$17,000.

Commonwealth fund for technical cooperation \$6,500,000

Development assistance to international development institutions for operations and general programs \$10,303,620—African Development Fund Bank \$138,000, African and Malagasy Council \$15,000, Commonwealth Secretariat—Accounts Office (Dr. Gordon Goundry) \$11,917, Commonwealth Secretariat for the Commonwealth Fund for Technical Assistance to Mozambique \$200,000, Commonwealth Rhodesia Scholarship Program \$500,000, Cultural and Technical Cooperation Agency \$750,000, Food and Agriculture Organization of the United Nations \$370,459, Institute for Latin-American Integration \$40,000, International Atomic Energy Agency \$213,528, International Board for Plant Genetic Resources \$100,000, International Bureau of Education (UNESCO) \$45,000, International Centre for the Improvement of Maize and Wheat \$108,000, International Centre for Tropical Agriculture \$950,000, International Crops Research Institute for the Semi-Arid Tropics \$700,000, International Laboratory for Research on Animal Diseases \$400,000, International Potato Centre \$550,000, International Trade Centre \$500,000, International Union for the Scientific Study of Population \$20,000, International Universities Cooperation Fund \$350,000, International Universities Exchange Fund \$225,000, Pan-African Institute for Development \$150,000, Permanent Technical Secretariat of Youth and Sports Minister's Conference \$156,374, Society for International Development \$260,000, United Nations Educational and Training Fund for Southern Africa \$100,000, United Nations High Commissioner for Refugees \$2,050,000, United Nations Institute for Training and Research \$230,000, United Nations Volunteers \$100,000, West African Rice Development Assistance \$250,000, World Health Organization (Small Pox) \$314,231.

EXTERNAL AFFAIRS—Continued

International fund for Agricultural Development \$11,000,000

International Institute of Tropical Agriculture \$1,100,000

International maize and wheat improvement centre \$1,100,000

International planned parenthood federation \$3,250,000

International rice research institute \$1,100,000

United Nations children's fund \$8,500,000

United Nations development program \$37,000,000

United Nations fund for populations activities \$7,000,000

United Nations Relief and works agency for Palestine refugees in the Near East \$1,500,000

World Health Organization (Population) \$1,300,000

World Food Program \$10,000,000

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadians and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions \$221,518,603—Bangladesh \$52,699,330, Canada Save Toronto Ont \$14,011, Canadian Commercial Corporation (Services Charges) \$239,271, Canadian Lutheran World Relief Winnipeg Man \$168,000, Cape Verde Islands \$935,727, Columbia \$1,069,505 Compassion of Canada London Ont \$32,000, Egypt \$6,307,974, Gambia \$1,061,516, Ghana \$913,147, Haiti \$811,968, India \$22,751,315, Indochina \$690,856, Indonesia \$44,689, Jamaica \$10,118,333, Mauritanie \$1,398,865, Mennonite Central Committee Winnipeg Man \$73,242, Mozambique \$2,033,698, Nepal \$915,558, Pakistan \$27,405, Peru \$767,169, Portugal \$7,494,620, Ruanda \$36,155, Sahel Regional \$6,036,379, The Salvation Army Ottawa Ont \$62,000, Senegal \$2,347,514, Tanzania \$5,206,844 THD Canada Inc Pointe-Claire Que \$10,000, Unitarian Service Committee of Canada Ottawa Ont \$295,200, United Nations Relief and Works Agency for Palestine Refugees \$2,415,195, Vietnam \$6,046,764, World Food Program \$78,923,694, World Vision of Canada Willowdale Ont \$236,030.

Emergency assistance to countries, their agencies and persons in such countries and to international institutions for the alleviation of natural and man-made calamities \$2,000,000—Canadian Red Cross Toronto Ont \$1,831,851, Department of National Defence \$168,149.

Commonwealth scholarships and fellowships \$1,881,284—Naresh Chand India \$11,754, A Mahalanabis India \$11,325, S K Sharan India \$10,376.

Cida Scholarships to Canadian for Studies Related to International Development Assistance \$234,933 — Richard M. Beardmore Montreal Que \$18,400, Stuart Clark Brockville Ont \$11,500, Martha J Davidson Toronto Ont \$10,540, Glen R Dunkley Calgary Alta \$11,500, Brian D Fawcett Guelph Ont \$11,700, Thomas A Mill Calgary Alta \$11,747, Réjean Paradis Chicoutimi Que \$11,500, Gordon Potts Guelph Ont \$11,500, Robin H Ruggles Toronto Ont \$11,500, Lynda Snyder Hagersville Ont \$11,500 Ghislain Valade Longueuil Que \$11,499, Robert Jr Wagner Sherbrooke Que \$11,500.

Contributions to International Development Institution in Support of Specific Development Assistance Programs and Projects \$93,445 — African Development Fund Bank \$43,445, Latino-American Seminar on Tourism Industry \$12,500, Organization of American States \$12,500, Organization for Economic Cooperation and Development \$25,000.

Emergency Assistance to Countries, their Agencies and Persons in such Countries and to International Institutions for the Alleviation of Natural and man-made Calamities \$1,000,000 — National Congress of Italian Canadians Foundation Ottawa Ont \$1,000,000.

Contributions for Food Aid Assistance to Developing Countries, their Agencies and Persons in such Countries, or to Canadian and International Non-governmental Organizations for the Benefit of Recipients in Developing countries, or to international development institutions \$500,000—Mennonite Central Committee Winnipeg Man \$500,000.

Canadian University Service \$9,325,692

Canada World Youth \$2,800,000

Canadian Executive Service Overseas \$1,400,000

Contributions to Canadian Non-governmental Organisations in Support of Development Assistance Programs and Projects \$29,067,153 — Africa Inland Mission Scarborough Ont \$50,000, African Medical and Research Foundation West Hill Ont \$63,805, Agriculture Institute of Canada Ottawa Ont \$64,100, Les Ailes de l'Espérance Inc Montreal Que \$120,400, Alberta Council for International Cooperation Edmonton Alta \$126,216, Anglican Church of Canada Toronto Ont \$333,022, Association of Canadian Community Colleges Willowdale Ont \$30,000, L'Association Carrefour International Montreal Que \$20,000, The Association of Kinsmen Clubs Thornhill Ont \$84,162, Assistance médicale internationale Montreal Que \$212,000, L'association québécoise pour l'avancement des Nations Unies Montreal Que \$28,170, L'association québécoise des organismes de coopération internationale Montreal Que \$16,000, Association of Universities and Colleges of Canada Ottawa Ont \$75,000, Baptist Churches in Canada Willowdale Ont \$46,800, The Baptist Federation of Canada Willowdale Ont \$232,500, Boy Scouts of Canada Ottawa Ont \$100,640, Brandon University Brandon Man \$45,000, British Columbia Inter-Church Committee for World Development Education Vancouver BC \$30,000, British Columbia Save the Children Fund Vancouver BC \$61,830, Canada India Village Ottawa Ont \$44,000, Canada World Youth Montreal Que \$2,800,000, Canadian Aid for Vietnam Civilians Vancouver BC \$27,400, Canadian Association of African Studies Ottawa Ont \$43,458, Canadian Bureau for International Education Ottawa Ont \$228,000, Canadian College of Advance Engineering Practice Montreal Que \$84,500, Canadian Council of Churches Toronto Ont \$561,304, Canadian Council for International Cooperation Ottawa Ont \$447,818, Canadian Cross Roads International London Ont \$226,000, Canadian Executive Service Overseas Montreal Que \$1,400,000, Canadian Friends Service Committee Toronto Ont \$21,050, Canadian Hunger Foundation Ottawa Ont \$141,434, Canadian Institute for Mentally Retarded Downsview Ont \$45,000, Canadian Labour Congress Ottawa Ont \$63,042, Canadian Lung Association Ottawa Ont \$50,000, Canadian Lutheran World Relief Winnipeg Man \$1,338,959, Canadian Nature Federation Ottawa Ont \$40,000, Canadian Nurses Association Ottawa Ont \$40,000, Canadian Organization for Rehabili-

EXTERNAL AFFAIRS—Continued

tation through Training Montreal Que \$430,970, Canadian Public Health Association Ottawa Ont \$40,000, The Canadian Red Cross Society Toronto Ont \$123,550, Canadian Save the Children Fund Toronto Ont \$389,480, Canadian Teachers Federation Ottawa Ont \$222,595, Canadian United Nations International Children Emergency Fund Committee Toronto Ont \$2,038,133, Canadian University Service Overseas Ottawa Ont \$9,325,692, Care of Canada Ottawa Ont \$3,302,428, Carleton University Ottawa Ont \$70,700, Carrefour de solidarité internationale Sherbrooke Que \$59,000, Carrefour Tiers-Monde Inc Quebec Que \$30,308, Centennial College of Applied Arts and Technology Scarborough Ont \$14,463, Centrale de l'enseignement du Québec Ste-Foy Que \$23,352, Centre d'étude et de coopération internationale Montreal Que \$175,000, Chilliwack Miles for Millions Society Chilliwack BC \$20,000, Christian Children's Fund of Canada Toronto Ont \$78,089, Christian Missions in Many Lands (Canada) Inc Toronto Ont \$23,750, Coady International Institute Antigonish NS \$175,000, Cooperative Development Foundation Ottawa Ont \$175,685, Compassion of Canada London Ont \$117,340, Confédération des syndicats nationaux Montreal Que \$30,000, Le Conseil de la coopération du Québec Que \$100,780, Development Education Centre Toronto Ont \$10,000, Dominion Food for the Hungry Vancouver BC \$84,200, Edmonton Cross Cultural Learner Centre Edmonton Alta \$19,300, Environmental Research Projects Toronto Ont \$27,000, Etragec Inc Montreal Que \$42,804, Fédération des Caisses Populaires Desjardins Lévis Que \$351,370, Fédération Provincial des Rallyes Tiers-Monde Quebec Que \$58,425, Fondation Crudem Canada-Haiti Inc Rosemère Que \$83,800, Fondation Témoignage Fraternité Partage Iles Perrot-Nord Que \$24,505, Foster Parents Plan of Canada Toronto Ont \$434,880, Frontiers Foundation Toronto Ont \$121,625, Girls Guides of Canada Toronto Ont \$14,200, Gurkha Welfare Appeal (Canada) Toronto Ont \$235,000, Help the Aged West Hill Ont \$86,919, Help Honduras Foundation Cobourg Ont \$50,000, The Holy Ghost Fathers Toronto Ont \$25,700, Indo-Canadian Community Centre Ottawa Ont \$18,000, Inter-Church Fund for International Development Ottawa Ont \$626,457, Inter-Pares Development Services Ottawa Ont \$283,795, Inter-Varsity Christian Fellowship of Canada Toronto Ont \$15,000, International Association for Metropolitan Research and Development Education Toronto Ont \$15,000, International Development Education Resource Association Vancouver BC \$54,000, Institut Fame Péroé Montreal Que \$30,374, Institute for the Study and Application of Integrated Development Toronto Ont \$66,500, Jeunesse du Monde Limoulu Que \$48,852, K W Overseas Aid Inc Kitchener Ont \$37,290, Le Cardinal Léger et ses œuvres Montreal Que \$210,000, Manitoba Council for International Cooperation Winnipeg Man \$51,273, The Manitoba Institute of Management Inc Winnipeg Manitoba \$12,750, Match Ottawa Ont \$56,800, McGill University Montreal Que \$37,440, Mennonite Brethren Missions Winnipeg Man \$99,600, Mennonite Central Committee Winnipeg Man \$1,298,240, Miles for Millions Ottawa Ont \$32,040, Les Missionnaires de Pont-Viau Ville de Laval Que \$14,900, National Association of Canadian Credits Unions Toronto Ont \$38,500, National Indian Brotherhood Ottawa Ont \$16,200, North-South Institute Ottawa Ont \$75,000, Omnichild Foundation Inc Toronto Ont \$59,250, The Ont Institute for Studies in Education Toronto Ont \$56,872, Operation Eyesight Universal Calgary Alta \$280,300, Operation Haute-Volta Quebec Que \$550,000, Organisation catholique canadienne pour le développement et la paix Montreal Que \$3,659,181, Organisation for cooperation in Overseas Development Winnipeg Manitoba \$19,000, Overseas Book Centre Ottawa Ont \$400,000, Oxfam-Canada Ottawa Ont \$344,720, Oxfam-Quebec Montreal Que \$189,205, Paroisse St-Bruno Quebec Que \$15,800, Pentecostal Assemblies of Canada Edmonton Alta \$125,000, Plan Nagua Inc Charlesbourg Que \$60,515, Planned Parenthood Federation of Canada Ottawa Ont \$41,500, Plenty Canada Lanark Ont

\$22,024, The Presbyterian Church of Canada Don Mills Ont \$146,130, Pueblito Canada Inc Toronto Ont \$25,000, Queen's University Kingston Ont \$39,000, Rotary International (Clubs) Guelph Ont \$195,487, The Salvation Army Ottawa Ont \$348,896, Saint-Mary's University Halifax NS \$10,000, Saskatchewan Council for International Cooperation Regina Sask \$171,170, Save a Family Plan London Ont \$35,670, Le secours aux lépreux (Canada) Inc Montreal (St-Laurent) Que \$185,881, Seneca College of Applied Arts and Technology Willowdale Ont \$54,611, Services pour immigrants catholiques Montreal Que \$48,042, Share Agriculture Foundation Inc Brampton Ont \$24,000, Sir Edmund Hillary Foundation Toronto Ont \$16,270, Sudan Interior Mission Scarborough Ont \$123,500, Tibetan Refugee Aid Society Vancouver BC \$224,885, Unitarian Service Committee of Canada Ottawa Ont \$345,000, United Nations Association in Canada Ottawa Ont \$32,700, United Church of Canada Toronto Ont \$643,074, Universities: Guelph Guelph Ontario \$52,120; Laval Quebec Quebec \$515,000; Lethbridge Lethbridge Alta \$15,000, Waterloo Waterloo Ont \$18,000, and Western Ontario London Ont \$51,000, World Literacy of Canada Toronto Ont \$60,200, World University Service of Canada Ottawa Ont \$732,000, World Vision of Canada Willowdale Ont \$624,261, Wycliffe Bible Translators of Canada Inc Calgary Alta \$105,400, The National Council of Young Men's Christian Association Ottawa Ont \$318,480, Young Men's Christian Association—Young Women's Christian Association (Atlantic Area council) Fredericton NB \$239,960, The National Council of Young Women's Christian Association of Canada Toronto Ont \$171,735.

Contribution to International Non-Governmental Organisations in Support of Development Assistance Programs and Projects \$1,714,293—Afrilit Society Nairobi Kenya \$25,000, Association of Caribbean Universities and Research Institutes Kingston Jamaica \$11,550, Association of Commonwealth Universities Winnipeg Man \$18,000, Association pour le Développement naturel d'une Architecture et d'un Urbanisme africains Versoix-Genève Suisse \$45,000, Association of Geoscientists for International Development St. John's Nfld \$10,000, Comité de Coordination du Service Volontaire International (UNESCO) Paris France \$24,200, Conference of NGOs in Consultative Status with ECOSOC New York NY \$15,000, Environmental Management Centre for Education in International Management Conches-Geneva Switzerland \$90,000, Euro Action—Agency for Cooperation in Research and Development Prins Hendrikade Amsterdam \$35,000, Fonds de Solidarité Internationale de la Confédération Mondiale du Travail Bruxelles Belgique \$22,500, Foundation for International Training Toronto Ont \$49,000, Foundation RIO Rotterdam \$38,250, Frères des Hommes international Paris France \$22,500, Institut international de Recherche et de Formation Paris France \$22,500, International Catholic Movement for Intellectual and Cultural Affairs Fribourg Switzerland \$26,900, International Cooperative Alliance London England \$10,350, International Confederation of Free Trade Unions Ottawa Ont \$37,050, International Council for Adult Education Toronto Ont \$145,100, International Federation for Family Life Promotion Ottawa Ont \$25,000, International Foundation for other development Nyon Suisse \$50,000, International Geographical Union Ottawa Ont \$45,000, International Institute for Environment and Development London England \$15,000, International Mathematical Union Kingston Ont \$42,600, International Society of Soil Science Edmonton Alta \$22,500, International Union for Child Welfare Geneva Switzerland \$81,000, International University Exchange Fund Geneva Switzerland \$36,000, Pugwash Conferences on Science and World Affairs Geneva Switzerland \$32,400, Society for International Development Washington DC \$75,000, World Alliance of Young Men's Christian Association Geneva Switzerland \$149,000, The World Organisation of the Scout Movement Geneva Switzerland \$130,135, World University Ser-

EXTERNAL AFFAIRS—*Concluded*

vice Geneva Switzerland \$235,000, World Young Women's Christian Association Geneva Switzerland \$87,000.

CIDA scholarships to Canadians for studies related to international development assistance \$252,790—Canada Wire and Cable (INT'L) Ltd Toronto Ont \$51,862, Canadian Pacific Investment Ltd Montreal Que \$10,014, Etracge Inc Montreal Que \$42,804, Seaton Development Ltd Downsview Ont \$25,000, United Nations Industrial Development Organisation \$33,648.

FINANCE

FINANCIAL AND ECONOMIC PROGRAM

Contribution to the Foreign Claims Fund \$55,000

MUNICIPAL GRANTS PROGRAM

Grants to municipalities in accordance with the Municipal Grants Act \$117,999,780—Newfoundland: City of Corner Brook \$49,416, Corner Brook School Tax Authority \$40,242, Town of Gander \$144,998, Town of Grand Falls \$11,258, Town of Happy Valley-Goose Bay \$195,183, Happy Valley-Goose Bay School Tax Authority \$131,481, Gander Regional School Tax Authority No. 1 \$60,000, Town of Stephenville \$20,000, City of St John's \$300,000, St John's School Tax Authority \$35,530, Local Improvement District of Wabush \$25,895, Other \$30,463; Prince Edward Island: Payments to Province on behalf of Prince Edward Island Municipalities in respect of Tax Years 1975, 1976 and 1977 \$360,876; Nova Scotia: Town of Amherst \$73,148, Annapolis County \$71,962, Town of Antigonish \$32,483, Barrington District \$34,951, Cape Breton County \$172,615, Colchester County \$10,433, Cumberland County \$16,500, City of Dartmouth \$12,168,111, Town of Digby \$19,111, Digby District \$21,379, Town of Glace Bay \$49,175, Guysborough District \$29,183, City of Halifax \$3,753,104, Halifax County \$418,470, Inverness County \$21,183, Town of Kentville \$40,000, Kings County \$160,512, Town of Liverpool \$11,611, Town of Louisbourg \$10,964, Town of Lunenburg \$12,214, Town of New Glasgow \$36,012, Town of North Sydney \$54,010, Town of Pictou \$17,036, Richmond County \$11,821, Town of Springhill \$300,659, City of Sydney \$204,354, Town of Sydney Mines \$10,118, Town of Truro \$38,420, Victoria County \$51,683, West Hants District \$17,439, Town of Yarmouth \$103,083, Yarmouth District \$14,009, Other \$118,633; New Brunswick: Payments to Province on behalf of New Brunswick Municipalities in respect of Tax Years 1976 and 1977 \$1,500,000; Quebec: Alma School Commission \$15,714, Ancienne-Lorette School Commission \$35,916, Arvida School Commission \$13,890, Town of Baie-Comeau \$11,005, Bedford District School Board \$21,088, Town of Blainville \$22,517, City of Buckingham \$38,302, City of Chambly \$14,997, City of Charlesbourg \$27,426, Chicoutimi School Commission \$18,439, Chomedey de Laval School Commission \$15,121, Coaticook School Commission \$22,898, City of Côte-St-Luc \$25,373, Town of Cowansville \$163,888, Davignon School Commission \$83,073, Des Rivières School Commission \$15,169, Town of Dorion \$10,689, City of Dorval \$3,137,308, City of Drummondville \$10,000, Drummondville School Commission \$20,935, Town of Farnham \$22,000, City of Gatineau \$94,738, City of Granby \$24,789, Haut-St-Maurice School Commission \$10,899, City of Hull \$1,950,000, Industrie School Commission \$31,212, Jacques-Cartier School Commission \$11,391, City of Joliette \$12,543, City of Jonquière \$22,662, Town of Kirkland \$157,963, Town of La Baie \$94,835, City of Lachine \$37,734, Lac-Mégantic School Commission \$11,838, Town of La Malbaie \$11,585, La Neigette School Commission \$47,943,

North Part of the Parish of L'Annonciation \$13,000, City of LaSalle \$192,335, La Tourelle School Commission \$15,096, Town of LaTuque \$10,892, Laure-Conan School Commission \$13,526, Laurentian School Commission \$16,275, City of Lauzon \$20,017, Laval School Commission \$14,832, Les Ecoles School Commission \$253,333, City of Lévis \$20,513, City of Longueuil \$93,810, Louis-Joliet School Commission \$10,683, City of Mirabel \$335,000, Municipality of Moisie \$10,835, Mont-Fort School Commission \$27,688, City of Montreal \$4,885,218, City of Montréal-Nord \$14,533, Town of Mount Royal \$11,085, Napierville School Commission \$23,557, Town of New Richmond \$10,651, Outaouais-Hull School Commission \$1,225,000, City of Pointe-Claire \$219,008, Pointe-Lévy School Commission \$93,900, City of Quebec \$1,950,000, Richelieu Valley School Commission \$16,468, City of Rimouski \$18,410, City of Rivière-du-Loup \$14,348, Rivière-du-Loup School Commission \$53,080, City of Rouyn \$10,639, Rouyn-Noranda School Commission \$34,152, Town of Roxboro \$12,302, Town of Schefferville \$11,273, Town of Senneterre \$14,423, Village of Senneville \$46,756, City of Sept-Îles \$48,000, Sept-Îles School Commission \$50,000, Municipality of Shannon \$10,698, City of Shawinigan \$22,391, City of Sherbrooke \$158,524, City of Sorel \$59,150, Sorel School Commission \$71,462, Municipality of St-Adolphe-d'Howard \$12,104, Town of Ste-Agathe-des-Monts \$18,068, Town of Ste-Anne-de-Bellevue \$751,423, Town of Ste-Anne-des-Monts \$12,119, Parish of Ste-Anne-des-Plaines \$51,302, Town of St-Bruno-de-Montarville \$39,018, St-Exupéry School Commission \$34,465, City of Ste-Foy \$442,523, Ste-Foy School Commission \$118,737, Town of St-Hubert \$335,463, St-Hubert School Commission \$101,731, City of St-Hyacinthe \$19,620, St-Hyacinthe School Commission \$13,384, City of St-Jean \$243,837, St-Jean-Sur-Richelieu School Commission \$132,054, St-Jérôme School Commission \$1,285,631, City of St-Laurent \$1,753,025, St Lawrence School Commission \$59,134, Town of St-Luc \$13,868, Town of St-Pierre \$10,632, City of Ste-Thérèse \$13,103, Ste-Thérèse School Commission \$289,308, Tailion School Commission \$215,046, City of Trois-Rivières \$62,388, Town of Val-Bélair \$16,849, Town of Val d'Or \$30,650, Valleyfield School Commission \$14,011, City of Verdun \$36,122, Victoriaville School Commission \$19,049, City of Westmount \$547,848, Others \$647,542; Ontario: Town of Amherstburg \$20,846, Town of Ancrwy \$13,085, Town of Aurora \$12,558, City of Barrie \$106,398, City of Belleville \$166,874, Township of Bosanquet \$14,753, City of Brampton \$23,695, City of Brantford \$133,468, Township of Brighton \$162,130, City of Brockville \$34,220, City of Burlington \$284,122, Town of Caledon \$11,597, City of Cambridge \$95,719, Town of Campbellford \$11,498, City of Chatham \$66,841, Town of Cobourg \$22,473, Township of Colchester South \$68,881, Town of Collingwood \$16,253, City of Cornwall \$116,575, Town of Elliot Lake \$11,073, Township of Ernestown \$175,378, Township of Essa \$146,786, Borough of Etobicoke \$114,535, Town of Fort Erie \$19,868, Town of Fort Frances \$16,953, Town of Ganoquo \$14,786, Town of Geraldton \$10,316, Township of Gloucester \$1,431,427, Town of Goderich \$13,989, City of Guelph \$96,733, Town of Halton Hills \$14,048, City of Hamilton \$625,135, Town of Hawkesbury \$10,356, Township of Jaffray & Melick \$23,138, Town of Kenora \$43,527, City of Kingston \$594,855, Township of Kingston \$210,678, Town of Kirkland Lake \$48,563, City of Kitchener \$171,086, Town of Leamington \$20,188, Town of Lincoln \$48,130, Town of Lindsay \$17,822, City of London \$1,553,933, Township of March \$22,553, Town of Markham \$37,637, Township of McNab \$20,502, City of Mississauga \$3,052,039, City of Nanticoke \$21,848, Town of Napanee \$12,288, Township of Nepean \$1,348,477, Town of Newcastle \$16,396, City of Niagara Falls \$62,451, Township of Norfolk \$42,528, City of North Bay \$610,935, Borough of North York \$2,144,555, Town of Oakville \$76,060, City of Orillia \$24,658, City of Oshawa \$122,866, City of Ottawa \$26,680,762, Regional Municipality of Ottawa-Carleton \$257,187, City of Owen Sound

FINANCE—Continued

\$56,277, Town of Parry Sound \$16,101, City of Pembroke \$41,534, Village of Petawawa \$75,447, Township of Petawawa \$114,610, City of Peterborough \$208,944, Town of Pickering \$123,988, Township of Pittsburgh \$302,903, City of Port Colborne \$19,654, Town of Port Hope \$10,680, Town of Prescott \$32,461, Town of Renfrew \$13,230, Town of Richmond Hill \$10,142, Townships of Rolph, Buchanan, Wylie & McKay \$40,727, City of St Catharines \$119,598, City of St Thomas \$49,024, Township of St Vincent \$43,850, Township of Sandwich South \$55,848, City of Sarnia \$128,906, City of Sault Ste Marie \$622,565, Borough of Scarborough \$254,388, Township of Sidney \$69,075, Town of Sioux Lookout \$156,622, Town of Simcoe \$35,193, Town of Smiths Falls \$30,880, Town of Southampton \$14,406, City of Stratford \$52,398, City of Sudbury \$172,467, City of Thorold \$15,824, City of Thunder Bay \$350,198, Town of Tillsonburg \$22,729, City of Timmins \$57,179, City of Toronto \$7,113,685, Township of Torsontio \$39,578, Town of Trenton \$20,375, Town of Valley East \$52,228, City of Vanier \$35,820, Town of Vaughan \$25,884, Town of Wallaceburg \$15,572, City of Waterloo \$19,192, City of Welland \$292,377, Township of West Carleton \$16,038, Township of Nissouri \$34,000, Town of Whitby \$10,355, City of Windsor \$350,000, City of Woodstock \$25,984, Borough of York \$71,889, Other \$817,615; Manitoba: City of Brandon \$143,868, Local Gov't District of Churchill \$397,841, Rural Municipality of Cornwallis \$54,957, Town of Dauphin \$39,520, Town of Emerson \$25,486, Local Gov't District of Grahamdale \$11,162, Town of Grandview \$10,088, Local Gov't District of Lynn Lake \$18,778, Town of Minnedosa \$10,908, Town of Morden \$13,578, Rural Municipality of North Cypress \$15,693, City of Portage la Prairie \$57,930, Rural Municipality of Portage la Prairie \$18,993, Rural Municipality of Rockwood \$263,637, Rural Municipality of Rosser \$11,718, Rural Municipality of St Andrews \$14,651, Town of Selkirk \$19,229, Rural Municipality of Springfield \$12,659, Rural Municipality of Stanley \$18,028, Town of Steinbach \$11,700, Town of Swan River \$11,774, Town of The Pas \$37,015, City of Thompson \$20,933, City of Winnipeg \$6,492,746, Other \$195,919; Saskatchewan: Rural Municipality of Bayne # 371 \$16,188, City of Estevan \$15,439, Town of Fort Qu'Appelle \$38,229, Town of Humboldt \$13,808, Village of Lebret \$12,334, City of Lloydminster \$14,965, City of Moose Jaw \$83,863, Rural Municipality of Moose Jaw # 161 \$16,581, City of North Battleford \$45,406, Rural Municipality of Orkney # 244 \$20,242, City of Prince Albert \$96,553, Rural Municipality of Prince Albert #461 \$148,744, City of Regina \$1,118,878, City of Saskatoon \$785,883, Rural Municipality of Star City #428 \$23,470, City of Swift Current \$35,085, Rural Municipality of Swift Current #137 \$76,928, City of Weyburn \$18,907, Rural Municipality of Wrexford \$280 \$10,669, City of Yorkton \$44,940, Other \$419,226; Alberta: Municipal District of Bonnyville #87 \$400,895, City of Calgary \$2,850,593, City of Camrose \$16,816, Town of Cardston \$10,747, Village of Coutts \$11,670, City of Drumheller \$207,248, City of Edmonton \$1,850,427, Town of Edson \$10,436, Town of Fort McMurray \$21,819, City of Grande Prairie \$13,056, County of Grande Prairie #1 \$26,018, Town of Hanna \$11,079, Town of High Prairie \$13,703, Improvement District #18 \$25,668, County of Lacombe #14 \$25,000, Town of Leduc \$20,440, County of Leduc #25 \$344,762, City of Lethbridge \$100,575, County of Lethbridge #26 \$393,803, City of Medicine Hat \$20,690, Town of Peace River \$16,452, City of Red Deer \$47,419, County of Red Deer #23 \$107,240, County of St Paul #19 \$15,681, Municipal District of Sturgeon #90 \$115,763, Municipal District of Wainwright #61 \$25,325, City of Wetaskiwin \$18,498, Other \$285,547; British Columbia: District of Burnaby \$93,020, District of Campbell River \$31,309, City of Castlegar \$14,150, City of Chilliwack \$21,374, Township of Chilliwack \$139,954, City of Cranbrook \$29,472, City of Dawson Creek \$33,497, District of Delta \$221,426, City of Duncan \$12,802, Township of Esquimalt

\$2,111,455, City of Fort St John \$19,871, City of Kamloops \$181,861, City of Kelowna \$64,706, District of Kent \$34,415, District of Kitimat \$27,030, Township of Langley \$73,907, Village of Masset \$57,976, District of Matsqui \$279,516, District of Mission \$201,427, City of Nanaimo \$650,256, City of Nelson \$43,610, City of New Westminster \$287,414, District of North Saanich \$275,000, Village of Oliver \$11,024, City of Penticton \$95,957, District of Pitt Meadows \$61,511, City of Port Alberni \$23,831, City of Port Coquitlam \$20,571, District of Port Hardy \$25,130, District of Powell River \$17,547, City of Prince George \$86,120, City of Prince Rupert \$60,445, Town of Quesnel \$22,770, City of Revelstoke \$15,383, Township of Richmond \$2,573,683, District of Saanich \$235,000, District of Salmon Arm \$14,220, Town of Sydney \$21,522, Town of Smithers \$12,255, District of Surrey \$96,942, Village of Tahsis \$11,185, District of Terrace \$14,908, City of Trail \$24,305, City of Vancouver \$2,286,608, Village of Vanderhoof \$12,843, City of Vernon \$127,067, City of Victoria \$469,938, District of West Vancouver \$50,037, Town of Lake Williams \$15,584, Other \$248,584; North West Territories: Village of Fort Simpson \$61,798, Town of Fort Smith \$62,783, Village of Frobisher Bay \$105,078, Town of Hay River \$44,655, Town of Inuvik \$165,964, City of Yellowknife \$230,606, Other \$4,133; Yukon: City of Dawson \$14,165, City of Whitehorse \$329,978, Other \$6,667.

*Grants to provinces in respect of Federal property \$5,496,576—*Prince Edward Island \$352,692, New Brunswick \$3,250,000, British Columbia \$1,508,789, Northwest Territories \$212,325, Yukon \$172,770.

FISCAL TRANSFER PAYMENTS PROGRAM

*Subsidies to provinces (British North America Act, 1967 to 1952, and other Statutory Authority) \$34,076,279—*Newfoundland \$9,707,683, Prince Edward Island \$658,982, Nova Scotia \$2,173,939, New Brunswick \$1,774,110, Quebec \$4,484,119, Ontario \$5,504,278, Manitoba \$2,181,994, Saskatchewan \$2,124,692, Alberta \$3,349,634, British Columbia \$2,116,848.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$3,045,830,025

Equalization	Payments	
\$262,851,000,	\$2,383,516,000—	Newfoundland
Prince Edward Island \$62,767,000,		Nova Scotia
\$365,456,000,		New Brunswick \$265,233,000,
Quebec \$1,226,720,000,		Manitoba \$213,462,000,
		Saskatchewan (12,973,000).

*Revenue Guarantee Payments under Part IV \$600,383,000—*Newfoundland \$13,276,000, Prince Edward Island \$2,739,000, Nova Scotia \$18,365,000, New Brunswick \$16,412,000, Quebec \$143,889,000, Ontario \$210,395,000, Manitoba \$31,369,000, Saskatchewan \$38,160,000, Alberta \$66,254,000, British Columbia \$59,524,000.

*Payments in respect of Undistributed Income on hand Payments under Part V \$15,281,764—*Newfoundland \$160,864, Prince Edward Island \$152,762, Nova Scotia \$293,819, New Brunswick \$299,809, Quebec \$3,495,286, Ontario \$6,164,997, Manitoba \$523,609, Saskatchewan \$483,966, Alberta \$1,930,168, British Columbia \$1,776,484.

Payments under Part VIII in respect of Reciprocal Taxation \$46,649,261 — Newfoundland \$2,138,682, Prince Edward Island \$1,160,159, Nova Scotia \$7,390,017, New Brunswick \$2,763,000, Quebec \$11,104,403, Ontario \$22,093,000.

*Payments to provinces under the Public Utilities Income Tax Transfer Act \$46,123,476—*Newfoundland \$2,088,978, Prince Edward

FINANCE—Concluded

Island \$401,504, Quebec \$1,665,233, Ontario \$8,072,132, Manitoba \$1,230,325, Saskatchewan \$43,845, Alberta \$31,916,269, British Columbia \$477,620, North West Territories \$174,618, Yukon \$52,952.

SPECIAL PROGRAM

Contributions to provinces for Assistance relating to floods in 1974 and 1976 \$10,997,334—Quebec \$8,000,000, Manitoba \$2,100,000, Alberta \$846,073, Saskatchewan \$51,261.

WINTER CAPITAL PROJECTS FUND PROGRAM

Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973 \$7,140,911—Newfoundland \$614,488, Prince Edward Island \$146,617, Manitoba \$6,379,806.

**GOVERNOR GENERAL AND
LIEUTENANT-GOVERNORS****LIEUTENANT-GOVERNORS**

Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their Provincial Capital \$144,375—Bennet Gordon L. Charlottetown PEI \$10,000, Gosse Clarence J. Halifax NS \$12,000, Jobin Francis L. Winnipeg Man \$15,000, Lapointe Hughes Quebec Que \$18,000, MacIntosh Cameron I. Saskatoon Sask \$1,563, McGibbon Pauline E. Toronto Ont \$18,000, Owen Walter Stewart Vancouver BC \$18,000, Porteous George Saskatoon Sask \$12,813, Robichaud Hédard J. Fredericton NB \$12,000, Steinhauer R. Calgary Alta \$15,000, Winter Gordon A. St John's Nfld \$12,000.

**INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT****ADMINISTRATION PROGRAM**

Contributions for Research of Métis and Non-Status Indian claims \$563,838—Association of Métis and Non-Status Indians of Saskatchewan Regina Sask \$39,953, Manitoba Métis Federation Winnipeg Man \$295,154, Métis Association of Alberta Edmonton Alta \$35,978, Native Council of Canada Ottawa Ont \$177,753, Native Council of Nova Scotia Truro NS \$15,000.

NORTHERN AFFAIRS PROGRAM

Grants to individuals or organizations for the advancement of Indian and Eskimo culture \$28,486

Grants to universities and others for northern research and for northern scientific research expeditions \$425,000—École polytechnique de Montréal Montreal Que \$12,000, Universities: McMaster Hamilton Ont \$15,000, McGill Montreal Que \$131,000, Memorial St John Nfld \$25,000, Alberta Edmonton Alta \$37,000, British Columbia Vancouver BC \$34,000, Laval Ste Foy Que \$40,000, Manitoba Winnipeg Man \$46,000, Montreal Montreal Que \$25,000, Ottawa Ottawa Ont \$15,000, Quebec Chicoutimi Que \$20,000, Saskatchewan Saskatoon Sask \$45,000, Toronto Toronto Ont \$18,000, Western London Ont \$14,000 and York London Ont \$19,500.

Grant to the Government of the Northwest Territories to provide the required working capital for the operation of the Small Business

Loan Fund during 1978-79 \$750,000—Government of the Northwest Territories Yellowknife NWT \$750,000.

Grant to the Arctic Institute of North America for the collection of scientific information on polar regions \$149,897—Arctic Institute of North America Calgary Alta \$149,897.

Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$10,000 to the Yukon Chamber of Mines; \$10,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits \$32,500—Yukon Chamber of Mines Whitehorse YT \$10,000, Northwest Territories Chamber of Mines Yellowknife NWT \$10,000.

Grants of \$2,500 to the Territories Accident Prevention Association and \$750 to the Northwest Territories Accident Prevention Association \$3,250

Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory \$3,000

Grant to the Yukon Prospectors' Association \$1,000

Grant to prospectors in accordance with terms and conditions approved by the Governor in Council \$36,432

Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos \$3,391,209—Government of the Northwest Territories Yellowknife NWT \$3,391,209.

Contribution to the Government of the Yukon Territory for hospital care of Indians \$149,992

Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos \$116,455—Government of the Northwest Territories Yellowknife NWT \$116,455.

Contribution to the Government of the Yukon Territory for medicare of Indians \$109,869—Government of the Yukon Territory Whitehorse YT \$109,869.

Contribution to the Government of the Yukon Territory for low income rental-purchase housing \$193,000—Government of the Yukon Territory Whitehorse YT \$193,000.

Contribution to northern native associations to enable them to research and carry out projects in support of their claims and interests \$109,649—Yukon Association of Non-Status Indians Whitehorse YT \$27,100, Labrador Inuit Association Main Labrador \$45,000.

Contribution to Eskimos for the purpose of furthering economic development among Eskimo people resident in the area serviced by the Northwest Territories Eskimo Loan Advisory Board \$2,789,850—Canadian Arctic Co-operative Federation Ltd Yellowknife NWT \$1,857,593, La Fédération des Coopératives du Nouveau Québec Montreal Que \$861,457, Hall Beach Co-op Hall Beach NWT \$20,000, Fort Chimo Co-operatives Fort Chimo Que \$12,000.

Contribution to the Yukon Native Brotherhood to cover costs of a remedial tutor program \$126,500—Yukon Native Brotherhood Whitehorse YT \$126,500.

Contribution to native associations to enable them to consult and be consulted on matters related to northern development \$65,351—Inuit Tapirisat Canada Ottawa Ont \$38,340, Keewatin Inuit Association Rankin Inlet NWT \$15,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

Contribution to the Government of the Northwest Territories to cover the reduction of territorial recoveries resulting from the introduction of Established Programs Financing \$734,000—Government of the Northwest Territories Yellowknife NWT \$734,000.

Contribution to the Government of the Yukon Territory to cover the reduction in territorial recoveries resulting from the introduction of Established Programs Financing \$398,500—Government of the Yukon Territory Whitehorse YT \$398,500.

Contribution to the Government of the Yukon Territory to assist in funding a language enrichment program for natives \$60,000—Government of the Yukon Territory Whitehorse YT \$60,000.

Contribution to the Yukon Association of Non-Status Indians to assist in community economic development and Manpower liaison for Indian people \$50,000—Yukon Association of Non-Status Indians Whitehorse YT \$50,000.

Contribution to the Yukon Indian Futures Planning Society to enable planning and development of mitigative measures proposals related to the impact of the Alaska Highway natural gas pipeline \$65,000—Yukon Indian Future Planning Whitehorse YT \$65,000.

Contribution to public interest and native groups to enable them to intervene at the Alaska Highway Board of Inquiry \$46,644—Yukon Conservation Society Whitehorse YT \$46,644.

Contribution to the Government of the Yukon Territory to cover costs of pipeline co-ordination in respect to the Alaska Highway Pipeline Inquiry and accelerated base line research \$50,000—Government of the Yukon Territory Whitehorse YT \$50,000.

Contribution to the Council of Yukon Indians to cover the costs of research and community information projects relating to proposed pipeline developments in the Yukon \$26,588—Council for Yukon Indians Whitehorse YT \$26,588.

Contribution to the Government of the Northwest Territories to fund the operations of the Slave River sawmill at Fort Resolution Northwest Territories \$140,000—Government of the Northwest Territories Yellowknife NWT \$140,000.

Contribution to the Yukon Native Construction for the purpose of paying the salary of a project manager and the administrative costs of the company for one year in accordance with an agreement approved by Treasury Board \$30,000—Yukon Native Construction Company Whitehorse YT \$30,000.

Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose levy or collect the taxes specified in the agreement the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$134,352,000—Government of the Northwest Territories Yellowknife NWT \$134,352,000.

Payment to the Government of the Yukon Territory in accordance with the agreement to be entered into by the Minister of Finance

with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose levy or collect the taxes specified in the agreement the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$29,312,000—Government of the Yukon Territory Whitehorse YT \$29,312,000.

Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories such agreement to provide for payments for capital expenditures in the Northwest Territories and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$49,092,000—Government of the Northwest Territories Yellowknife NWT \$49,092,000.

Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory such agreement to provide for payments for capital expenditures in the Yukon Territory and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$11,606,000—Government of the Yukon Territory Whitehorse YT \$11,606,000.

PARKS CANADA PROGRAM

Cost Sharing Agreement with the Provinces \$103,561—Province of Saskatchewan Regina Sask \$103,561.

Contributions to the Federal-Provincial Parks Conference towards the cost of a coordinating office for the activities of the Conference \$6,897

Grant in aid of the Development of the International Peace Garden in Manitoba \$15,000—International Peace Garden Inc. Boissevain Man \$15,000.

Contributions to the Jasper Townsite Committee to defray the costs of administering and establishing task forces to provide recommendations on self-government for Jasper Townsite \$11,842—Jasper Townsite Jasper Alta \$11,842.

Grant to National and Provincial Parks Association of Canada \$10,000—National and Provincial Parks Association Toronto Ont \$10,000.

Scholarships for the university training of students in Outdoor Recreation \$40,000

Scholarships for university training at undergraduate level of Registered Indians and Inuits \$7,500.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Grants to universities, provincial research organizations and industrial associations in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes \$1,356,900—British Columbia Research Council Vancouver BC \$106,000, Canadian Gas Research Institute Don Mills Ontario \$175,000, Canadian Welding Development Institute Toronto Ontario \$175,000, Manitoba Research Council Winnipeg Manitoba \$100,900, Nova Scotia Research Foundation Dartmouth N S \$175,000, The Sulphur Development Institute of Canada (SUDIC) Calgary Alta \$155,000, Universities: Québec à Montréal Montreal Que \$60,000; Manitoba Winnipeg Man \$60,000; Toronto Toronto Ont \$175,000 and Western Ontario London Ont \$175,000.

Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry \$15,000

Grants, scholarships, bursaries and awards to promote industrial design \$354,510—Association of Canadian Industrial Designers Ottawa Ontario \$12,000, Centre de Recherche Industrielle du Québec Ste-Foy Que \$50,000, Manitoba Design Institute Winnipeg Manitoba \$55,000, Ministry of Industry and Tourism Toronto Ontario \$50,000, Society of Graphic Designers of Canada Ottawa Ontario \$18,500, Universities: Montréal Montreal Que \$25,000 and Manitoba Winnipeg Man \$20,000.

Grants, scholarships and bursaries to promote the establishment growth and efficiency of manufacturing and processing industries in Canada \$108,229—L'Association Internationale des Étudiants en Sciences Économiques et Commerciales du Canada Montreal Que \$15,000, Universities: Montreal Que \$23,300 and Sherbrooke Sherbrooke Que \$10,300.

Grants and fellowships to advance the management capabilities and practices of Canadian industry \$473,376—Dalhousie University Halifax NS \$89,850, L'École des Hautes Études Commerciales Montreal Quebec \$103,994, Universities: Laval Ste-Foy Que \$21,442; Alberta Edmonton Alta \$49,858; British Columbia Vancouver BC \$63,804 and Western Ontario London Ont \$70,430.

Fees for Membership in International Organizations \$190,740—International Cocoa Organization London England \$19,912, International Coffee Organization London England \$37,050, International Customs & Tariffs Bureau Brussels Belgium \$24,599, International Lead and Zinc Study Group London England \$23,374, International Sugar Organization London England \$59,254, International Tin Council London England \$20,347.

Contributions under the Enterprise Development Programs \$34,021,974—Abacus Eng & Machine Ltd Calgary Alberta \$15,406, ACS Limited Don Mills Ont \$58,406, AES Data Ltd Montreal Que \$727,871, Alcan Canada Products Limited Toronto Ont \$54,075, Alforge Metals Corp Ltd Toronto Ont \$16,314, Aluminum Company of Canada Ltd Montreal Que \$140,233, AMS Consulting Ltd Montreal Que \$12,028, Aptec Engineering Ltd Downsview Ont \$37,387, A R Clarke & Co Toronto Ont \$24,973, Arpeco Engineering Ltd Mississauga Ont \$13,652, Atlantic Bridge Company Ltd Lunenburg NS \$39,773, ATS Industries Toronto Ont \$51,460, Ault Foods Ltd Montreal Que \$57,491, Auto Steering Trailers Ltd Mississauga Ont \$38,116, B&L Consulting Ltd Calgary Alberta \$10,665, Bartaco Industries Ltd Orillia Ont \$74,955, Barteck Chemical Co Ltd Burlington Ont \$145,000, Bata Industries Can Ltd Batavia Ont \$193,549, Baxter Dairies Ltd Saint John NB \$35,189, Beckett Elevator Ltd Toronto Ont \$11,821, Bennett Pollution Controls Ltd Vancouver BC \$43,269, Bert Pyke Limited Oshawa Ont \$20,579, Bibby Foundry Ltd Cambridge Ont \$118,933, Biotron Medical Products Ltd Montreal Que \$21,898, Black & Decker

Mfg Co Ltd Brockville Ont \$23,244, Blondo Inc Loretteville Que \$17,200, Blue Mountain Pottery Ltd Collingwood Ont \$25,822, Boart Hard Metals (Canada) Ltd Mississauga Ont \$16,678, Boulangerie Pom Bakery Montreal Que \$31,874, Brooks Manufacturing Co Ltd Brampton Ont \$66,183, Brouwer Turf Equipment Ltd Keswick Ont \$49,242, Cadys Limited Vancouver BC \$45,584, Canada Packers Limited Toronto Ontario \$227,479, Canadian Bridge Div Hawker Siddeley Ltd Windsor Ont \$75,271, Canadian Carpet Institute Montreal Que \$23,033, Canadian Chromalox Co Ltd Rexdale Ont \$31,527, Canadian D A Stuart Oil Co Ltd Scarborough Ont \$20,646, Canadian Fram Ltd Chatham Ont \$1,013,133, Canadian General Electric Co Ltd Toronto Ont \$78,227, Canadian Hockey Indust (1975) Ltd Drummondville Que \$150,285, Canadian Industries Ltd Montreal Que \$337,673, Canadian Liquid Air Limited Montreal Que \$62,564, Canadian Marconi Co Montreal Que \$227,874, Canadian Porcelain Co Ltd Hamilton Ont \$22,981, Canadian Seed Growers Assoc Brampton Ont \$17,277, Canadian Stock Breeders Service Ltd Winterburn Alberta \$21,280, Canadian Waterworks & Ozone Co Montreal Que \$14,896, Canadrive Systems Ltd Oakville Ont \$20,912, Canon Limited Toronto Ont \$118,571, Caravane Val-Bar Inc St-Louis de Blandford Que \$11,862, Centre Electro Technique Inc Ste-Foy Que \$30,940, Centrodyne Corporation Montreal Que \$24,192, Chimo Equipment Ltd Calgary Alberta \$12,870, Clare Brothers Ltd Cambridge Ont \$22,080, Climbing Crane Service Ltd Richmond Hill Ont \$10,830, Comet Confectionary Ltd St-Hyacinthe Que \$27,078, Cominco Limited Mississauga Ont \$1,298,779, Computer Research Assoc Ltd Calgary Alberta \$17,791, Connaught Laboratories Ltd Willowdale Ont \$998,796, Connors Brothers Ltd Blacks Harbour New Brunswick \$14,936, Consolidated Computer Ltd Ottawa Ont \$1,648,379, Continental Can Co of Canada Ltd Toronto Ont \$68,577, Continuous Colour Coat Ltd Rexdale Ont \$140,692, Control Data Canada Ltd Streetsville Ont \$1,529,182, Controls Controls Ltd Mississauga Ont \$18,776, Crol Inc Ste-Elie D'Orford Que \$13,248, D R G Packaging Ltd Toronto Ont \$44,943, Day Specialties Co Midland Ont \$36,536, Deco Automotive Industries Ltd Weston Ont \$40,507, Delamere & Williams Co Ltd Toronto Ont \$14,458, Deloro Stellite Div Canadian Oxygen Ltd Belleville Ont \$135,094, Delta Benco Cascade Ltd Rexdale Ont \$198,070, Dependable Shoe Mfg Co Ltd Montreal Que \$43,537, Deutz Diesel (Canada) Ltd Montreal Que \$4,884,687, Dicon Systems Ltd Weston Ontario \$25,222, Digital Services Ltd Montreal Que \$51,841, Digital Methods Ltd Ottawa Ont \$60,626, Dome Petroleum Ltd Calgary Alberta \$801,014, Dominion Auto Accessories Ltd Toronto Ont \$72,844, Dominion Foundries & Steel Ltd Hamilton Ont \$22,623, Domtar Limited Montreal Que \$102,580, Dow Badische Canada Ltd Arnpryor Ont \$53,842, Drive Manufacturing Inc Weston Ont \$78,645, Dumco Metal Products Co Ltd Chomedey Que \$55,564, Dupont of Canada Ltd Kingston Ont \$50,758, E S E Limited Rexdale Ontario \$91,325, Eastern Townships Machine Work Ltd Sherbrooke Que \$46,891, Ebc Industries Ltd Richmond BC \$449,905, Elastometal Limited Toronto Ont \$41,026, Electrophome Limited Kitchener Ont \$103,000, Erco Industries Islington Ont \$107,975, Export Scovill Ltd Montreal Que \$23,295, Fathom Oceanology Ltd Mississauga Ont \$26,319, Fenêtres Beauveville Ltée Beauveville Que \$11,128, Fers et Métaux Recyclés Ltée La Prairie Que \$277,770, Formules Commerciales Savoy Inc St-Jean Que \$13,042, French Jewellery Co Can Ltd Downsview Ontario \$83,661, Friggestad Manufacturing Ltd Frontier Sask \$14,709, G&B Automated Equip Ltd Downsview Ont \$166,200, Garrett Manufacturing Ltd Rexdale Ont \$54,551, Gen-Tec Ltd Ste-Foy Que \$58,964, Gentrix Eng Ltd Calgary Alberta \$74,808, Genu Products Canada Ltd Halifax NS \$110,555, Gestalt Int'l Ltd Vancouver BC \$32,705, Gilbert Products Inc Pointe-aux-Trembles Quebec \$104,269, Glenayre Electronics Ltd Vancouver BC \$105,376, Glidden Company Ltd

INDUSTRY, TRADE AND COMMERCE—Continued

Toronto Ont \$165,477, Global Thermoelectric Power Systems Ltd Bassano Albert \$71,058, Goodwood Data Systems Ltd Carleton Place Ont \$68,226, Gordon Campbell Ltd Vancouver BC \$10,524, Grand'mère Shoe Co Ltd Grand'mère Que \$21,061, Guelph Engineering Ltd Guelph Ont \$12,290, Guertin Bros (Paint) Ltd Winnipeg Man \$56,279, H H Brown Show Co Ltd Quebec Que \$15,644, H J Langen & Sons Ltd Rexdale Ont \$30,933, Hamilton Carhart Mfg Toronto Ont \$13,588, Harco Electronics Ltd Winnipeg Man \$23,504, Harrican Metal Inc Amos Que \$18,650, Hawker Siddeley Canada Ltd Surrey BC \$277,157, Hayes-Dana Limited Thorold Ontario \$12,942, Heritage Silversmiths Ltd \$150,884, Himsley Engineering Ltd Toronto Ont \$92,924, Hinterland Handicrafts Ltd Bancroft Ont \$10,908, Holmes Insulations Limited Sarnia Ont \$84,200, Honeywell Limited Scarborough Ont \$171,639, Inax Instruments Ltd Ottawa Ont \$12,513, Independent Products Canada Ltd Montreal Que \$45,503, Institut de Bio-Endocrinologie Inc Montreal Que \$102,095, Intercontinental Packers Ltd Saskatoon Sask \$10,396, International Hydrodynamics Co Ltd Vancouver B C \$207,788, International Syscoms Ltd Montreal Que \$226,374, Invar Ltd Montreal Que \$10,701, J A Blais Inc St-Césaire de Rouville Que \$15,140, Jenkins Bros Ltd Lachine Que \$22,162, John Fortin Co Ltd Winnipeg Man \$10,206, Jos Poitras & Fils Ltée L'Islet Que \$38,467, Keeprite Products Ltd Brantford Ont \$124,863, Kelk George Ltd Don Mills Ont \$19,642, Kenhar Products Inc Brampton Ont \$17,784, Kitchens Craft of Canada Ltd Winnipeg Man \$12,683, Koehring Watrous Ltd Brantford Ont \$136,767, Kroy Unshrinkable Wools Ltd Toronto Ont \$26,930, Kruger Pulp & Paper Ltd Montreal Que \$29,380, L P Thibault Inc Montreal Que \$20,413, Laiterie Chez-Nous Ltée St-Raymond de Portneuf Que \$45,343, Lamb-Cargate Industries Ltd New Westminster BC \$133,338, Lektromedia Ltd Pointe Claire Que \$84,438, Les Entreprises Hamelin Boucherville Que \$36,044, Les Industries Doni Ltée Montréal Que \$10,503, Les Plastiques Industriels Anchor Ltd L'Assomption Que \$28,716, Lignosol Chem (Dryden Ltd) Quebec Que \$16,566, Lockheed Offshore Petroleum Services Ltd New Westminster BC \$469,240, Long Mfg Division of Borg-Warner of Canada Ltd Oakville Ont \$167,694, Lo-Rez Vibration Control Ltd Vancouver B C \$15,568, Lullaby Products Inc Ville D'Anjou Que \$15,831, Lumonics Research Ltd Kanata Ont \$689,810, Lynes United Services Ltd Calgary Alta \$16,277, M&T Products of Canada Ltd Hamilton Ont \$207,158, MacMillan Bloedel Limited Vancouver BC \$656,046, MacLine Fittings Ltd Montreal Que \$97,169, Madsen Electronics Can Ltd Oakville Ont \$67,066, Magna International Corp Scarborough Ont \$26,125, Magstone Developments Inc Montreal Que \$65,255, Marine Colloids Ltd Dartmouth NS \$57,311, Mark-Hot Inc Longueuil Que \$83,751, Marsland Engineering Ltd Waterloo Ont \$605,416, Metalworks Limited Lachine Que \$29,394, Mother's Own Bakery Ltd Moncton NB \$16,614, Mount Bruno Eloral (1967) Ltd Chambly Que \$56,737, National Business Systems Inc Rexdale Ont \$19,200, National Cash Register Co of Canada Ltd Waterloo Ont \$1,018,367, Nickel Agresources Ltd Winnipeg Man \$31,637, Nightingale Industries Ltd Toronto Ont \$10,146, Noble Cultivators Ltd Nobleford Alta \$13,365, Noranda Mines Limited Toronto Ont \$247,556, Norpak Ltd Pakenham Ont \$99,341, Novastran Ltd Saint John NB \$32,657, OVAACS International Canada Inc Downsview Ont \$114,435, P E Boucher Ltd St-Pascal de Kamouraska Que \$25,356, Palmer Engineering Co Ltd Edmonton Alberta \$57,318, Parker Imperial Ltd Montreal Que \$12,427, Patco Packing Ltd Sarnia Ont \$52,159, Pelcon Limited St John's Nfld \$209,002, Peter McGregor Ltd Weston Ont \$16,559, Pharma-Medica of Scandinavia Ltd Winnipeg Man \$27,075, Phoonix Geophysics Ltd Willowdale Ont \$30,412, Physico-Medical Systems Corp Montreal Que \$42,458, Picker-X-Ray Manufacturing Ltd Bramalea Ont \$106,733, Pierre Thibeault (1972) Ltd Pierreville Que \$26,079, Plessey Canada Ltd Downsview Ont \$79,134, Polygon Industries Ltd Toronto Ont \$24,971, Polysar Ltd Sarnia Ont \$37,987, Pot-Can Ltd London Ont

\$106,135, Price Acme of Canada Ltd Winnipeg Man \$17,489, Prime Mover Controls Ltd Vancouver BC \$35,725, Produits Bertile Inc Drummondville Que \$11,569, Pylon Electronics Development Corp Lachine Que \$42,573, Quality Hermetics Ltd Toronto Ont \$46,218, Québec Iron & Titanium Corp Tracy Que \$130,602, Ram Air Mfg Ltd London Ont \$49,595, R C A Limited Ste-Anne-de-Bellevue Que \$45,422, Robin-Hood Multi Foods Ltd Montreal Que \$31,107, Robson-Lang Leathers Ltd Windsor Ont \$24,771, Roctest Ltd St-Lambert Que \$68,523, Santana Inc Sherbrooke Que \$18,800, Schulte Industries Ltd Englefeld Sask \$10,120, Scentrex Limited Concord Ont \$32,629, Sea Life Ind Ltd Fredericton NB \$42,589, Security Credit Systems Ltd Markham Ont \$12,632, Semco Instruments Co Ltd Ottawa Ont \$19,645, Sentrol Systems Ltd Downsview Ont \$81,990, Shamrock Chemicals Ltd London Ont \$10,205, Sheldons Engineering Ltd Cambridge Ont \$32,946, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$43,872, Sial Ltée Laval Que \$24,078, Sismans of Canada Ltd Aurora Ont \$14,512, Smith Sanders Ltd Aldergrove BC \$30,745, Snap-On Tools of Canada Ltd Downsview Ont \$33,329, Spar Aerospace Products Ltd Downsview Ont \$20,426, Ste Marie & Laurent Inc Montreal Que \$18,500, Systems Approach Ltd Ottawa Ont \$40,664, Techmire Ltd Montreal Que \$50,628, Technodent Industries Ltd Vancouver BC \$25,562, Terochem Laboratories Limited Edmonton Alta \$14,330, The Algoma Steel Corp Ltd Sault Ste-Marie Ont \$42,402, The Steel Co of Canada Ltd Hamilton Ont \$508,317, Thomson Research Assoc Ltd Toronto Ont \$24,450, Tonecraft Ltd Toronto Ont \$38,169, Tonka Corporation (Canada) Ltd Mississauga Ont \$18,321, Tribar Industries Ltd Weston Ont \$26,452, Trident Aircraft Ltd Richmond BC \$171,801, Tridon Ltd Burlington Ont \$161,580, Turbo Refineries Ltd Calgary Alta \$29,223, Undersea Equipment Ltd Dartmouth NS \$495,490, Unican Electrochemical Products Ltd Montreal Que \$19,932, Unican Security Systems Ltd Montreal Que \$25,605, Unitoron Industries Ltd Kitchener Ont \$73,917, Universal Industrial Control Devices Ltd Edmonton Alta \$90,148, Villemaire Frères Ltée St-Lambert Que \$47,370, Vulcan Equipment Co Ltd Toronto Ont \$168,529, Walter Huszczo Farms Ltd Burford Ont \$64,238, Wentworth Engineering Ltd Pickering Ont \$37,317, Western Cooperative Fertilizer Ltd Calgary Alta \$86,505, Western Research & Development Ltd Calgary Alta \$18,234, Westinghouse Canada Ltd Hamilton Ont \$910,788, White Farm Equipment Ltd Brantford Ont \$809,533, Wilby Manufacturing Ltd Mississauga Ont \$35,120, Willowglen Co Ltd Calgary Alta \$29,215, Winnwell Toronto Ont \$43,537, Yoder-Atkin Limited Leamington Ont \$41,396, Zalev Brothers Ltd Windsor Ont \$217,858, 82713 Canada Ltd Peterborough Ont \$24,380, 256885 Manufacturing Ltd (Operating as Sea Queen) Toronto Ont \$14,190.

Contributions under the Defense Industry Productivity Program

\$43,209,638—Aircraft Appliances and Equipment Ltd Bramalea Ont \$200,667, Almax Industries Ltd Lindsay Ont \$82,045, Aviation Electric Ltd Montreal Que \$312,999, Burrard Dry Dock Company Limited North Vancouver BC \$22,650, CR Snelgrove Co Ltd Don Mills Ontario \$221,391, CAE Electronics Limited Montreal Que \$325,300, Canadair Limited Montreal Que \$4,633,636, Canadian Admiral Corp Limited Port Credit Ont \$40,016, Canadian Marconi Company Montreal Que \$951,011, Canadian Timken Limited St Thomas Ont \$189,511, Com Dev Ltd Dorval Quebec \$97,203, Computing Devices of Canada Ltd Ottawa Ont \$1,110,236, Croven Limited Whitby Ont \$64,024, D A F Indal Ltd Mississauga Ont \$414,323, D G Instruments Ltd Kanata Ont \$91,034, The DeHavilland Aircraft of Canada Ltd Downsview Ont \$7,909,938, Digital Graphics Ltd Markham Ont \$149,373, Edac Inc Toronto Ont \$59,157, Erie Technological Products of Canada Ltd Trenton Ont \$1,292,766, Ernest Leitz Canada Ltd Midland Ont \$27,112, Fisher Gauge Ltd Peterborough Ont \$83,296, Garrett Manufacturing Ltd Rexdale Ont

INDUSTRY, TRADE AND COMMERCE—Continued

\$298,633, General Metallic Parts Limited Downsview Ont \$49,900, Haley Industries Ltd Haley Ont \$20,150, Hawker Siddeley Canada Ltd Toronto Ont \$186,450, Hepburn John T Ltd Toronto Ont \$219,979, Hermes Electronics Ltd Dartmouth NS \$66,913, Hypernetics Limited Arnprior Ont \$62,300, Leigh Instruments Ltd Carleton Place Ont \$810,679, Levy-Russell Ltd Toronto Ont \$82,113, Linamar Machine Ltd Ariss Ont \$123,822, Lister Bolt & Chain Ltd Richmond BC \$489,995, Litton Systems (Canada) Ltd Rexdale Ont \$2,229,402, Maritime Industries Limited Burnaby BC \$38,747, Marsland Engineering Ltd Waterloo Ont \$185,482, Menasco (Mfg) of Canada Ltd Montreal Que \$14,983, Mitel Semiconductor Inc Bromont Que \$193,063, Novatronics of Canada Ltd Stratford Ont \$25,536, Oden Machine Works Ltd Kitchener Ont \$49,425, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$10,034,614, Presentey Engineering Products Ltd Ottawa Ont \$17,840, RCA Limited Montreal Que \$420,239, Sharpe I P Ltd Carleton Place Ont \$21,616, Space Research Corp (P G) Montreal Que \$118,747, Spar Aerospace Products Ltd Toronto Ont \$2,427,431, Stampings R J Co Ltd Montreal Que \$181,225, Standard-Modern Tool Company Limited Toronto Ont \$425,170, Toromont Industries Ltd Toronto Ont \$587,000, Valleyfield Chemical Products Corporation Valleyfield Que \$5,036,840, Vestshell Inc Montreal Que \$95,037, Viceroy Fluid Power Limited Toronto Ont \$80,762, Vulcan Equipment Co Ltd Rexdale Ont \$118,563, Westinghouse Canada Ltd Hamilton Ont \$191,619.

General Incentives to industry for the expansion of scientific research and development in Canada (R S cl-10) \$16,437,600

Contributions to provide for the establishment of development and productivity centre for the benefit of the Canadian textiles and clothing industries \$61,502—Apparel Manufacturing Institute of Quebec Montreal Que \$24,900, Manitoba Fashion Institute Winnipeg Man \$36,602.

Contribution to Fashion Canada \$222,000

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council \$54,605,677—Allied Shipbuilders Ltd North Vancouver BC \$562,155, BC Marine Shipbuilders Ltd Vancouver BC \$352,030, Bel-Aire Shipyard Ltd North Vancouver BC \$310,240, Burrard Dry Dock Company Ltd North Vancouver BC \$18,474, Canadian Shipbuilders & Engineering Limited Collingwood Ont \$6,636,675, Davie Shipbuilding Limited Lauzon Que \$9,683,495, Ferguson Industries Limited Pictou NS \$529,870, Hawker Industries Limited Halifax NS \$3,113,188, International Hydrodynamics Company Ltd \$57,439, Marine Industries Limited Sorel Que \$14,638,605, Marystown Shipyard Limited St John's Nfld \$1,205,882, McKenize Barge & Marine Ways Ltd North Vancouver BC \$258,922, Prince Edward Island Lending Authority George Town PEI \$20,621, Port Weller Dry Docks Limited St. Catharines Ont \$5,433,847, St John Shipbuilding and Dry Docks Co Ltd St John NB \$8,824,409, Vancouver Shipyards Co Ltd North Vancouver BC \$630,512, Vito Steel Boat & Barge Construction Ltd Delta BC \$85,119, Yarrows Limited Esquimalt BC \$2,244,194.

Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects \$25,581—Pulp and Paper Research Institute Montreal Que \$17,652.

Contributions to advance the management capabilities and practices of Canadian industry \$100,000—Association Provinciale des Constructeurs d'Habitats du Québec Inc Montreal Que \$20,539, Canadian Direct Mail Association Toronto Ont \$12,375, Construction Association of New Brunswick Inc Fredericton NB \$13,125, Engineering Institute of Canada Montreal Que \$29,447.

Contributions towards the operating costs of the Canadian Colour & Fashion Trend Service \$75,294

Contributions towards the operating costs of the Montreal Book Fair Inc \$119,441

Contributions to Canadian Textiles Institute \$5,000

Contributions to the Tex-Scope Foundation of CEGEP Bourchemin of St-Hyacinthe to assist students specializing in textile management and technology courses \$15,000

Contributions to the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist students specializing in textile management and technology courses \$15,000

Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries \$215,049

Contribution to the Canadian Sporting Goods Association \$4,000

Contribution to Litton Systems (Canada) Ltd \$604,419

Contributions to the Hamilton-Wentworth Business Council \$13,250

Contribution to the University of Manitoba-Agricultural Seminar \$1,000

Contribution to the Quebec Furniture Manufacturers Association \$30,000

Contributions under the Student Summer Employment and Activities Program \$211,876—C A Browning Winnipeg Man \$13,907, G Desilets Joliette Que \$25,014, V Desjardins Moncton NB \$15,529, A Doré Sherbrooke Que \$19,420, W Downe Ottawa \$11,330, P Glenister Halifax NS \$15,258, E Gregory London Ont \$13,438, I G Lafond Cornwall Ont \$14,345, R Martin Trois-Rivières Que \$16,827, G Masson Ottawa Ont \$16,428, G McMahon London Ont \$13,958, R Millette Quebec Que \$14,648, N Trodechaud Trois Rivières Que \$16,346.

Contributions under the Federal Labour Intensive Program \$90,916

Payment of GAAP Insurance Losses \$419,960—Canadian Imperial Bank of Commerce for Saber Saw Chain Ltd Burlington Ont \$419,960.

Payment of EDC Insurance Losses \$6,306—Export Development Corporation for K/S Normand Tugs A/S Skudenseshavn Norway \$6,306.

Contributions under the Program for Export Market Development \$5,700,000—Acres International Limited Toronto Ont \$22,315, Alberta Canada All Breeds Association Calgary Alta \$11,889, Alcan International (1975) Limited Montreal Que \$58,970, Allatt Limited Downsview Ont \$14,783, ALP Consultants Inc Toronto Ont \$10,078, Amplitrol Electronics Limited Candiac Que \$11,245, Arcop Associates Toronto Ont \$12,316, Associated Engineering Service Ltd Vancouver BC \$56,138, B G Checo International Limited Montreal Que \$11,256, Bailey Meter Company Limited Pointe-Claire Que \$12,667, Barringer Research Limited Rexdale Ont \$32,985, Beer Precast Concrete Limited Scarborough Ont \$22,324, Bernard Gagné Company Limited Montreal Que \$13,760, Betau International Consultants Limited West Vancouver BC \$46,304, Boeing of Canada Limited Winnipeg Man \$11,301, Bombardier/MLW Industries Limitée Montreal Que \$10,950, Bregman & Hamann Don Mills Ont \$11,405, Burnside Equipment Limited Toronto Ont \$11,680, CAE Electronics Ltd Montreal Que \$18,531, Caim Ltd Montreal Que \$41,704, Canacor Limited Montreal Que \$95,559, Canada Steamship Lines (1975) Limited Montreal \$24,640, Canada Wire and Cable Co Ltd Toronto Ont \$16,606, Canadair Limited

INDUSTRY, TRADE AND COMMERCE—Continued

Montreal Que \$18,109, Canadian Association Latin American Toronto Ont \$25,000, Canadian International Development Consortium Ottawa Ont \$11,428, Canadian International Projects Managers Ltd Montreal Que \$191,041, Canadian Overseas Engineering & Development Ltd Calgary Alta \$37,278, Canadian Pacific Hotels Limited Toronto Ont \$24,448, Canatam Limited Montreal Que \$14,677, Canaven Limited Montreal Que \$115,344, Canmillex Sawmill Exports Ltd West Vancouver BC \$54,503, Canovec Limited Bedford Nova Scotia \$49,554, Canstul Ltd Don Mills Ont \$40,285, Canadian Ingersoll Rand Company Limited Montreal Que \$21,455, Cegir Inc Montreal Que \$18,057, Central Dynamics Ltd Pointe-Claire Que \$14,483, Checo Engineering International Limited Montreal Que \$20,598, Coleco (Canada) Limited Montreal Que \$12,527, Combustion Engineering Superheater Ltd Montreal Que \$38,445, Computing Devices Company of Canada Ltd Ottawa Ont \$35,462, Concanal Limited Montreal Que \$45,149, Concordia Management Company Limited Montreal Que \$35,363, Control Data Canada Ltd Toronto Ont \$11,715, Controlled Environments Ltd Winnipeg Man \$12,654, Crippen International Limited North Vancouver BC \$10,499, The DeHavilland Aircraft of Canada Limited Downsview Ont \$48,750, Delat Benco Cascade Ltd Ottawa Ont \$10,587, Desourdy Construction Limited St-Hubert Que \$33,467, DGB Consultants Inc Montreal Que \$16,634, Dilworth Secord Meagher & Assoc Ltd Toronto Ont \$12,465, Dominion Bridge Company Limited Montreal Que \$25,127, Dominion Engineering Works Limited Montreal Que \$76,035, Edmonton Consulting Associates Ltd Edmonton Alta \$28,272, Electrovert Ltd Montréal Que \$15,317, Elnca Communications Limited Ottawa Ont \$49,203, Ex-Cell-O Corporation of Canada Ltd London Ont \$11,094, Federal Pioneer Limited Toronto Ont \$33,646, Ferrant-Packard Limited Toronto Ont \$13,266, Ferco Engineering Ltd Whitby Ont \$18,366, F R C Composites Limited Don Mills Ont \$10,036, G & B Automated Equipment Ltd Downsview Ont \$71,235, Gauthier Poulin Thériault Liée Ste-Foy Que \$10,201, Gore & Storrle Inc Toronto Ont \$12,006, H Bergstrom International Ltd Beaconsfield Que \$33,698, H A Simons International Ltd Vancouver BC \$10,089, Haessler & Dewey Ltd Brampton Ont \$14,080, Harley Little Associates Incorporated Toronto Ont \$16,145, Hepburn John T Limited Toronto Ont \$22,799, Homexpo Canada Ltd Vancouver BC \$11,929, Instronics Ltd Stittsville Ont \$20,369, Interimco Ltd Ottawa Ont \$121,892, Intersteel Consultants Limited Don Mills Ont \$10,842, Irobec Corporation Limited Montreal Qué \$150,000, Kilborn Engineering Limited Toronto Ont \$25,013, Kilmer Van Nostrand Company Limited Downsview Ont \$24,015, Knud Simonsen Industries Ltd Rexdale Ont \$17,249, Lamarque Valois International Limitée Montréal Qué \$13,116, Leatham Simpson Limited Montreal Que \$10,458, Leigh Instruments Limited Carleton Place Ont \$10,072, Litton Systems (Canada) Limited Rexdale Ont \$14,605, London W P and Associates Limited Niagara Falls Ont \$24,238, Loram International Ltd Calgary Alta \$38,836, Lummus Co of Can Ltd Willowdale Ont \$78,288, Lundrigans Limited Corner Brook Nfld \$17,517, Majestic Wiley Contractors Ltd Edmonton Alta \$11,600, Marsland Engineering Limited Waterloo Ont \$17,228, Menasco Manufacturing of Canada Ltd Montreal Que \$20,571, Midland Ross of Canada Limited La Salle Que \$24,828, Montreal Engineering Company Limited Montreal Que \$16,222, Omega (Overseas) Limited Laval Que \$11,118, Omicron Data Systems Ltd Montréal Que \$13,349, Owl Instruments Limited Downsview Ont \$12,712, Page & Steele Architects Toronto Ont \$28,348, P G L (International) Ltd Montréal Que \$25,680, Porta-Test Manufacturing Ltd Edmonton Alta \$12,795, Port Weller Dry Docks Limited St Catharines Ont \$11,571, R C A Limited Ste-Anne-de-Bellevue Qué \$67,046, Safeway (Québec) Inc St-Hubert Que \$14,102, Scintrex Limited Concord Ont \$17,307, Simon-Carves of Canada Ltd Willowdale Ont \$86,949, Simons-McBean Ltd Vancouver BC \$35,801, S M I Industries Ltd Montreal Que \$22,647, Spar Aerospace Products

Ltd Toronto Ont \$17,874, Spar Technology Limited Ste-Anne-de-Bellevue Que \$16,056, Stadler Hurter Ltd Montreal Qué \$86,402, Stanley Associates Engineering Ltd Edmonton Alta \$19,585, Stone & Webster Canada Limited Toronto Ont \$18,255, Surveyer Nenniger & Chenevert Inc Montreal Que \$37,711, Swertz Bros Construction Ltd Weyburn Sask \$22,477, Szymanski & Szymanski Ltd Halifax NS \$10,080, T J Ecsed and Associates Ltd Downsview Ont \$23,526, Lee Wilson Engineering Company of Canada Limited Downsview Ont \$21,788, Techtrol Limited St-Laurent Que \$15,435, The Canadian Kellogg Company Limited Toronto Ont \$12,533, The Planistics Group Hamilton Ont \$11,449, True Tech Equipment Ltd Concord Ont \$15,388, Urban Transportation Development Corporation Toronto Ont \$105,804, Vancouver Shipyards Co Ltd North Vancouver BC \$11,490, Vibrek Inc Quebec Que \$13,300, Western Caissons (1969) Ltd Rexdale Ont \$34,545, Westinghouse Canada Ltd Hamilton Ont \$10,735, Wright Engineers Ltd Vancouver BC \$17,792, Z Przygoda & Associates Willowdale Ont \$10,937.

Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds \$541,462—Ault Foods Ltd Winchester Ont \$73,423, BC Coast Vegetable Marketing Board Richmond BC \$10,271, BC Raspberry Growers Association Clearbrook BC \$43,041, Canada Sheep Marketing Council Carleton Place Ont \$96,844, Canadian Horticulture Council Ottawa Ont \$39,999, Canadian Seed Potato Export Agency Fredericton NB \$50,922, Canadian Western Agribition Association Regina Sask \$42,667, International Maple Syrup Institute Montreal Que \$10,826, National Dairy Council of Canada Ottawa, Ont \$21,733, PEI Potato Marketing Board Charlottetown PEI \$23,318, Pacific Dehy Marketing Service Ltd Carleton Place Ont \$13,071, Pro Star Mills Ltd Saskatoon Sask \$60,158, Ontario Bean Producers Marketing Board London Ont \$10,656, Secan Association Ottawa Ont \$21,464.

Contributions to the Canadian Chamber of Commerce to cover a deficit in administration and issuance of A T A Carnets in Canada \$11,574

Contributions to the Canada-United Kingdom Chamber of Commerce towards the additional costs of expanding operations in the United Kingdom \$10,500

Contribution to the Canadian Chamber of Commerce for the administration and issuance of T I R Carnets in Canada \$5,000

Contributions to the Fisheries Council of Canada to promote fish consumption \$164,366

Contributions to the Council of Forest Industries of BC \$940,350

Contributions under the Workers' Metric Tool Program \$120,605

GRAINS AND OILSEEDS PROGRAM

Grant to the Rapeseed Association of Canada \$325,000

Fees for membership in the International Wheat Council \$121,573

Contribution to the Canada Grains Council \$60,000

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries \$6,770,708 (payments made to Canadian Chartered Banks covering interest charges, on behalf of the following countries) — Algeria \$1,950,029, Brazil \$4,820,679.

Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects \$978,892 — Agro Co of Canada Ltd

INDUSTRY, TRADE AND COMMERCE—Concluded

Montreal Que \$11,036, Cambrian Processes Ltd Mississauga Ont \$124,979, The Canadian Wheat Board Winnipeg Man \$11,886, Cardinal Meat Spec Ltd Mississauga Ont \$24,396, Christie Brown & Company Ltd Toronto Ont \$11,400, Dupont of Canada Ltd Kingston Ont \$262,773, Griffith Labs Ltd Scarborough Ont \$154,947, Iotech Corporation Ltd Kanata Ont \$67,607, Maple Leaf Mills Ltd Winnipeg Man \$89,872, Neptune Terminals Ltd North Vancouver B.C. \$88,200, Saskatchewan Wheat Pool Saskatoon Sask \$12,050, J M Schneider Ltd Kitchener Ont \$10,355, University of Manitoba Winnipeg Man \$67,522.

Contribution to the Canadian International Grains Institute \$619,445.
Contribution to P O S Pilot Plant Corporation \$1,672,313.
Contribution to The Canadian Wheat Board to cover carrying charges on reserve stocks of feed grains \$2,993,890

Contribution to assist the Canadian rapeseed processing industry in adjusting to increased transport costs for rapeseed products \$2,500,000 — C S P Foods Ltd Altona Man \$511,044, Nipawin Sask \$183,874 Saskatoon Sask \$402,947, Cambra Foods Ltd Lethbridge Alta \$379,639, Narp Trading Co Ltd Edmonton Alta \$291,459, Nipawin Edible Oils Ltd Nipawin Sask \$58,625, United Oilseed Products Ltd Lloydminster Alta \$672,412.

Payments to millers in Western Canada to equalize freight "Stop-off" charges between Eastern and Western Canada on grain processed into flour for export \$850,000 — C S P Foods Ltd Saskatoon Sask \$40,702, Ellison Milling Company Ltd Lethbridge Alta \$51,009, Maple Leaf Mills Ltd Calgary Alta \$81,514, Medicine Hat Alta \$86,462, Winnipeg Man \$338,113, Ogilvie Flour Mills Ltd Medicine Hat Alta \$29,042, Winnipeg Man \$137,625, Robin Hood Multifoods Ltd Montreal Que \$42,634, Soo Line Mills (1967) Ltd Winnipeg Man \$39,618.

Payments to The Canadian Wheat Board for the purchase of covered grain hopper cars to facilitate the movement of Canadian grain exports \$2,342,877

Contribution to the Government of Lebanon for the repair of the grain elevator at the port of Bierut Lebanon \$446,964

Payments in connection with the Prairie Grain Advance Payments Act (R S c P 13) \$3,477,581 — The Canadian Wheat Board Winnipeg Man \$3,477,581.

Payments in connection with the Two-Price Wheat Act (Statutes of Canada 1974-75 Chap 54) \$21,859,675 — The Canadian Wheat Board Winnipeg Man \$19,874,741.

The Ontario Wheat Producers' Marketing Board Chatham Ont \$1,847,718

Payments in connection with the Western Grain Stabilization Act (Statutes of Canada 1974-75-76 c87) \$57,980,354 — Agriculture Canada for deposit to the Western Grain Stabilization Account \$57,980,354.

Payments in accordance with terms and conditions approved by the Governor in Council, to wheat producers in Canada for purposes of increasing the return to the producers from Canadian produced wheat sold in Canada during the 1977-78 crop year for human consumption in Canada \$4,500,000 — The Canadian Wheat Board Winnipeg Man \$3,714,382—The Ontario Wheat Producers' Marketing Board Chatham Ont \$779,690.

TOURISM PROGRAM

Grant to the Travel Industry Association of Canada \$50,000

Contributions to provinces, territories, carriers, tour wholesalers and tour operators to assist in tour development projects \$259,036 — Canada Reise Dienst Hamburg Germany \$41,900, Canadian Automobile Association Ottawa Ont \$18,207, Deutsches Reisebu-

ro G M B H Frankfurt on Main West Germany \$16,260, Hemisphere Tours Ltd Toronto Ont \$24,800, Le Beau Tours Inc Roslyn New York U S A \$13,000, Marketing Incentive Travel Inc New York U S A \$29,300, Pathmark Tours Inc Randolph Mass U S A \$17,587, Ski Journal Enterprises Chigoda Japan \$16,290, Teachers Tours Inc Waintham N Y U S A \$27,006, Wardair Canada Ltd Edmonton Alta \$19,680.

Contribution to the Jubilee tour of the historic Royal Hudson Steam Locomotive \$22,500

Contribution to the Government of the Yukon Territory regarding the further development of a Yukon Tourism Development Plan \$20,000

Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development \$11,192

Fees for membership in the Pacific Area Travel Association \$2,354

Contributions towards the development of a year-round tourist resort at Gull Harbour, Hecla Provincial Park, Manitoba \$205,226.

Contributions under the Student Summer Employment and Activities Program \$246,236.—W Adams Niagara Falls Ont \$15,992, B Barr Ottawa Ont \$15,574, R Barnecke Montreal Que \$15,326, K W Brown Victoria BC \$15,426, C Coté Montreal Que \$16,655, K Gallagher Vancouver BC \$14,106, N Gosselin Montreal Que \$14,636, V Hunt Toronto Ont \$17,018, A Merkle Kingston Ont \$14,204, R O'Staff Maple Ont \$20,891, S Renaud Verdun Que \$15,904, G Schieper Burnaby BC \$14,106, J C Séguin Montreal Que \$15,611, G Stephenson Niagara Falls Ont \$13,942, D Wylie Windsor Ont \$12,349.

Contributions under the Federal Labour Intensive Program \$30,700—Province of Nova Scotia Halifax NS \$30,700.

Statistics Canada

Association for Research in Income & Wealth New Haven, Conn USA \$1,448

Interamerican Statistical Institute Washington DC USA \$26,032

International Statistical Institute Voorburg Netherlands \$1,448

The Social Science Federation of Canada Ottawa Ont \$16,560

JUSTICE**ADMINISTRATION OF JUSTICE PROGRAM**

Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses \$1,500

Grant to the Uniform Law Conference for the research purposes of the Conference \$12,852

Grant to the International Commission of Jurists \$13,000

Grants to various associations who are concerned with the development of law in Canada \$4,696

Grants for research in the legal field \$6,500

Grants to encourage student specialization in legislative drafting \$21,852

Grants to encourage native people to enter the legal profession \$58,602—University of Saskatchewan Saskatoon Sask \$10,260, Others \$48,342

JUSTICE—Concluded

Grants for the Duff-Rinfret Scholarship Program \$50,757

Grants for the promotion of better understanding between native people and representatives of the Legal System \$52,740—Maliikanik Tukisiiniakvik Society Frobisher NWT \$10,000, Manitoba LINC Project (Brandon University) Brandon Man \$10,000, Native counselling services of Alberta Edmonton Alta \$10,240, Saskatchewan Community Legal Services Commission Saskatoon Sask \$10,000, Others \$12,500.

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid Systems \$17,184,702—Governments: Alta \$1,369,500, BC \$1,868,250, Man \$771,000, NB \$516,000, Nfld \$238,629, NWT \$86,200, NS \$624,000, Ont \$6,248,250, PEI \$73,203, Que \$4,682,250, Sask \$701,250 and YT \$22,370.

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime \$1,133,789—Governments: Alta \$113,400, BC \$124,550, Man \$51,400, NB \$33,302, NWT \$34,225, Ont \$416,550, Que \$312,150, Sask \$46,750, Others \$1,462.

Contributions to encourage experimental and research work in legal aid \$280,886—Abbotsford Community Services Abbotsford BC \$29,820, BC Legal Services Commission Vancouver BC \$23,600, Dalhousie Legal Aid Service Halifax NS \$33,000, Maliikanik Tukisiiniakvik Society Frobisher Bay NWT \$60,366, Penitentiary Legal Services Association Sackville NB \$28,400, Pointe St. Charles et Petite Bourgogne Legal Aid Clinic Montréal Que \$20,500, Queen's Law Students' Legal Aid Society Kingston Ont \$26,700, Queen's University Kingston Ont \$41,000, Others \$17,500.

Contributions to Native Court-worker Program \$1,293,125—Governments: Alta \$323,000, BC \$350,000, Man \$127,000, NWT \$120,000, Ont \$210,000, PEI \$12,000, Sask \$138,000 and YT \$13,125.

Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces \$188,791—Cities or Municipalities of Edmonton Alta \$18,200, Laval Qué \$11,382, New Westminster BC \$11,569, Saskatoon Sask \$10,581, St John NB \$10,439, Vancouver BC \$10,704, Victoria BC \$14,568, Winnipeg Man \$12,348, Others \$89,000.

Contributions for a Summer Exchange Program between Civil and Common Law Students \$235,209

University of Ottawa Ottawa Ont \$42,728, Universities: Sherbrooke Sherbrooke Que \$55,398, Western Ontario London Ont \$45,511, Others \$91,572.

Contribution to the Canadian Law Information Council \$300,000

Contribution for the Law for the Layman project \$79,000—University of Manitoba (Legal Aid Law Phone-In) Winnipeg Man \$30,000, University of Toronto Students' Legal Aid Society Toronto Ont \$29,800, Vancouver Community Legal Assistance Society Vancouver BC \$19,200.

Contribution to Pilot Projects relating to Family Courts \$95,000—Ont Government \$95,000

Contribution to the Canadian Association of Chiefs of Police for the law amendments committee \$10,000

Contribution to the Canadian Association of Provincial Court Judges \$27,500

Contributions for Criminal Law Reform \$160,534—Native Counselling Services of Alberta Edmonton Alta \$18,000, Attorney General's Department Victoria BC \$24,750, John Howard Society of

Vancouver Island Vancouver BC \$10,500, Canadian Association of Provincial Court Judges Ottawa Ont \$21,281, Canadian Institute for the Administration of Justice Toronto Ont \$18,770, NWT Department of Health and Social Services Yellowknife NWT \$30,000, Others \$37,233.

Contribution to the Federal Advisory Council \$13,906—Federal Advisory Council Ottawa Ont \$13,906

Contribution to the National Metis and Non-Status Indian Crime and Justice Commission \$5,000

Contribution to McGill University towards the second conference on the International Society of Family Law \$8,000

Contribution towards the annual assembly of the Indian Rights for Indian Women Association \$5,000

LABOUR

Grants for Special Research Studies in the Labour Field (Special Research) \$40,000

Grants for Special Research Studies in the Labour Field (Accident Prevention) \$15,000—Interprovincial Standardization of Engineers Examination Alberta Department of Labour Edmonton Alta \$10,000.

Grant to post-secondary institutions to establish labour education \$191,207—Athabasca University Edmonton Alta \$10,000, Capilano Technical College North Vancouver BC \$15,000, Confederation College of Applied Arts and Technology Thunder Bay Ont \$25,000, Humber College of Applied Science Rexdale Ont \$25,000, Laval University Quebec Que \$15,000, Niagara College of Applied Science Welland Ont \$15,000, Northwest Community College Terrace BC \$11,250, Simon Fraser University Burnaby BC \$25,000.

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education (Funds were provided from the Treasury Board Contingencies Vote to pay for this item) \$228,548—la Centrale des Syndicats Démocratiques Montreal Que \$25,500, Ontario English Catholic Teachers Association Toronto Ont \$10,567, Ontario Nurses Association Toronto Ont \$15,170, Ontario Public Service Employees Union Toronto Ont \$33,750.

Grant to Canadian Conference on Protective Equipment, Canada Safety Council Ottawa Ont \$20,000

Contribution to the Canadian Labour Congress labour education programs Canadian Labour Congress Ottawa Ont \$1,500,000

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs \$176,250—Canadian Conference of Teamsters Ottawa Ont \$56,250, Confédération des Syndicats Nationaux Montreal Que \$120,000.

Contribution to promote a greater awareness of the quality of working life approach to organization and work management and to support joint participation by employers and their employees in undertaking quality of working life experimental projects (TB753582 and 755887) \$44,000—BC Research Management Service Division Vancouver BC \$12,000, Dalhousie University Advanced Management Centre Halifax NS \$12,000.

Grant to International Institute for Labour Studies at Geneva, Switzerland including grants to Canadian Scholars to work at the Institute \$25,000—International Institute for Labour Studies Geneva Switzerland \$25,000.

Grant to Labour College of Canada Montreal Que \$25,000

LABOUR—Concluded

Payment of Adjustment Assistance Benefits in accordance with terms and conditions prescribed by the Governor-in-Council, to workers in the textile, clothing, footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof to import competition has been established, special measures of protection are not deemed practical \$2,100,529

Seamen, Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (RS.c.M-11) \$10,760

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Payments to province, organizations or individuals in support of activities to the development and utilization of manpower \$9,217,767—West Coast Regional College Corner Brook Nfld \$21,058, Manitoba Hotel Association Winnipeg Man \$33,211, Alcan Kingston Ont \$14,606, Bathurst Chamber of Commerce Bathurst NB \$46,000, Bloor Toronto Kiwanis Club Toronto Ont \$10,088, Brampton Board of Trade Brampton Ont \$10,340, Burlington Chamber of Commerce Burlington Ont \$12,428, Chambre de Comm Chicoutimi Chicoutimi Que \$20,213, Chambre de Comm d'Amos Amos Que \$24,934, Chambre de Comm Granby Que \$10,837, Chambre de Comm Joliette Joliette Que \$11,208, Chambre de Comm Laval Laval Que \$32,933, Chambre de Comm Magog Exford Magog Que \$18,880, Chambre de Comm Montréal Montreal Que \$28,538, Chambre de Comm Rive Sud Longueuil Que \$28,562, Chambre de Comm Rivière-du-Loup Rivière-du-Loup Que \$14,101, Chambre de Comm Sherbrooke Sherbrooke Que \$25,915, Chambre de Comm St-Jérôme St-Jérôme Que \$23,185, Chambre de Comm Trois-Rivières Trois-Rivières Que \$22,097, Chambre de Comm Valleyfield Valleyfield Que \$13,330, Edmundston Chamber of Commerce Edmundston NB \$10,840, Erie Technological Products Trenton Ont \$10,691, Greater Moncton Chamber of Commerce Moncton NB \$415,653, Kingston and District Chamber of Commerce Kingston Ont \$10,924, Kingston Spinners Ltd Kingston Ont \$14,521, La Chambre de Commerce Edmundston NB \$23,174, Laidlaw Goodwood Ltd North Bay Ont \$16,717, Niagara Falls Chamber of Commerce Niagara Falls Ont \$20,167, Oakville Chamber of Commerce Oakville Ont \$22,012, Perth Chamber of Commerce Perth Ont \$23,975, Rotary Club of Etobicoke Etobicoke Ont \$23,850, S S Marie District Chamber of Commerce S S Marie Ont \$11,418, Sudbury District Chamber of Commerce Sudbury Ont \$31,004, Thunder Bay Chamber of Commerce Thunder Bay Ont \$10,515, Treasurer of Ontario Toronto Ont \$85,000, Willowdale Rotary Club Thornhill \$28,361, Annapolis Valley Affiliated Board of Trade Middleton NS \$48,375, Chamber of Commerce Charlottetown PEI \$51,547, Chamber of Commerce Dartmouth NS \$108,650, Chamber of Commerce Summerside PEI \$35,694, Chamber of Commerce Yarmouth NS \$33,000, Halifax Board of Trade Halifax NS \$30,255, Ideal Aluminum Halifax NS \$10,085, Local Agriculture Manpower Board Kentville NS \$16,125, Lunenburg Board of Trade Lunenburg NS \$56,081, Nova Scotia Dept of Education Halifax NS \$17,000, Pictou County Research & Development Commission New Glasgow NS \$28,800, Automotive Retailers Assoc Vancouver BC \$84,000, BC Motel & Resorts Assoc Vancouver BC \$64,000, Board of Trade Vancouver BC \$18,766, Chamber of Commerce Prince George BC \$25,448, Chamber of Commerce Victoria BC \$21,323, Chilliwack Chamber of Commerce Chilliwack BC \$15,000, Kimberley Bavarian Society Kimberley BC \$20,595, Oliver & District Chamber of Commerce

Oliver BC \$21,035, Vernon & District Chamber of Commerce Vernon BC \$21,000.

Payments to training allowances under section 7.8 and 9 of the adult occupational training act to or in respect of persons who are being afforded occupational training under the adult occupational training Act \$185,179,707

Payments to employers under agreements entered into by the minister of manpower and immigration with employers, groups or associations of such employers, and provinces in connection with the Canada Manpower Industrial Training Program \$76,721,487—Alcan Smelters Kitimat BC \$70,082, Alpine Helicopters Kelowna BC \$23,750, BC Forest Products Duncan BC \$15,237, BC Forest Products Maple Ridge BC \$28,389, BC Hydro Vancouver BC \$11,840, Burrard Dry Dock N Vance BC \$22,024, Canadian Forest Prod Englewood BC \$14,495, Canadian Forest Prod Mellon BC \$12,895, Canoe Cove NFG Sidney BC \$14,468, Carefree Kitchens Richmond BC \$13,850, Cariboo Pulp & Paper Quesnel BC \$11,243, Cloverdale Paint Surrey BC \$12,068, College of Dental Surgeons Vancouver BC \$11,488, Cominco Trail BC \$79,520, Cowichan Indian Farm Assn Duncan BC \$10,337, CP Air Vancouver BC \$13,421, Crestbrook Forest Industries Cranbrook BC \$26,206, Crestbrook Pulp & Paper Skoomumchuk BC \$12,252, Creston Valley Foods Creston BC \$14,473, Decor Doors Kelowna BC \$10,926, Eurocan Kitimat BC \$62,309, F & Frank Beban Logging Nanaimo BC \$17,627, Fedge & Gundersen Nanaimo BC \$12,178, Finning Tractor Prince George BC \$30,974, Fording Coal Elkford BC \$34,483, Fraser Gourmet Maple Ridge BC \$20,179, FT Nelson Forest Ind Fort Nelson BC \$15,416, Glen Vowelle Band Hazelton BC \$23,553, Granisle Granisle BC \$23,409, Hygrade Sheet Metal Coquitlam BC \$17,501, Inland Cement Delta BC \$44,002, J Cewe Coquitlam BC \$22,523, Johnston Sutherland Nanaimo BC \$16,478, Kaiser Resources Sparwood BC \$52,865, Lakewood Dental Prince George BC \$14,477, Lawrence Meat Packing Dawson Creek BC \$22,310, Lilloet Salish Enterprises Lilloet BC \$19,281, Lyle McDowell Summerland BC \$11,370, M & B Industries Nanaimo BC \$22,523, MacMillan & Bloedel Port Alberni BC \$14,796, MacMillan & Bloedel Powell River BC \$35,117, Mainline Co Operative Salmon Arm BC \$69,367, Mf Containers Richmond BC \$13,194, Nanaimo Indian Band Nanaimo BC \$11,344, Nechako Manufacturing Div Vanderhoof BC \$14,259, North Central Plywood Prince George BC \$12,172, Northern Mountain Helicopters Prince George BC \$95,004, Northwood Pulp & Timber Prince George BC \$15,135, Okanagan Helicopters Richmond BC \$75,690, Pioneer Timber Port McNeill BC \$16,345, Prince George Pulp & Paper Prince George BC \$20,480, Rayonier Canada Ltd Port Alice BC \$27,205, Refrig & Air Cond Contr Assc of BC Burnaby BC \$11,963, Roberts Truck Equipment North Vancouver BC \$11,479, Salvation Army Harbour Lights Victoria BC \$10,115, Shadforth Log Scaling Nanaimo BC \$16,819, South Peace De Hy Dawson Creek BC \$14,009, Stuart Trembleur Indian Band Fort St James BC \$10,874, Tackama Forest Products Fort Nelson BC \$53,150, Tahsis Co Ltd Tahsis BC \$27,022, The Harrison Harrison Hot Springs BC \$13,404, Threadfast Manufacturing Ltd North Vancouver BC \$16,454, Trail Manufacturing Trail BC \$10,436, Utah Mines Port Hardy BC \$16,929, Westcoast Savings & Credit Union Victoria BC \$25,825, White Western Star Kelowna BC \$59,252, Windsor Machine Co Victoria BC \$18,639, Alberta Processing Company Calgary Alta \$12,683, Alberta Wheat Pool Calgary Alta \$17,184, Athabasca Cree Chip Administration Fort Chipewyan Alta \$18,173, Beaver Lake Fashions and Sportswear Lac La Biche Alta \$17,630, Belkin Packaging Ltd Edmonton Alta \$11,797, Belrive Fashions Summerside PEI \$34,377, Burns Foods Limited Calgary Alta \$11,468, Calgary General Hospital Calgary Alta \$14,600, Calypso Charlottetown PEI \$76,789, Canadian Arctic Gas Study Limited Calgary Alta \$76,520, Canadian Industries Limited Calgary Alta \$20,058, Canadian Marine Drill-

MANPOWER AND IMMIGRATION—Continued

ing Co Ltd Calgary Alta \$25,671, Canron Limited Cochrane Alta \$19,931, Charlottetown Answering Service Charlottetown PEI \$12,453, C M McLean Ltd Summerside PEI \$14,972, CN Marine Summerside PEI \$50,072, Dogrib Construction Ltd Yellowknife NWT \$13,074, Freeland Woodworking Summerside PEI \$10,447, Grande Resource Management Ltd Coleman Alta \$19,689, Grewal Die Cast Charlottetown PEI \$64,110, Imperial Oil Limited Calgary Alta \$22,499, Inuit Construction Ltd Eskimo Point NWT \$10,752, Inuit Non Profit Housing Corp Ottawa Ont \$24,983, Island Foam Insulation Charlottetown PEI \$10,000, Island Metal Fabricators Charlottetown PEI \$28,935, Kainai Industries Ltd Standoff Alta \$11,372, Kehewin Tribal Administration Bonnyville Alta \$11,792, Kenting Helicopter Calgary Alta \$18,045, Kikino Colocy Waskayigun Association Kikino Alta \$11,777, KP Nielson Manufacturing Limited Calgary Alta \$13,963, Liftair International Calgary Alta \$27,849, McIntyre Mines Limited Grande Cache Alta \$58,452, MF Schurman Summerside PEI \$38,727, North Canadian Forest Industries Grande Prairie Alta \$26,588, Peace Trailer Industries Peace River Alta \$17,060, PEI Milk Commission Charlottetown PEI \$14,869, Prairie Beef Calgary Alta \$16,845, Prince County Cablesation Summerside \$19,807, Re Con Manufacturing Ltd Calgary Alta \$15,599, Revelstoke Co Ltd Calgary Alta \$12,104, Rotor Spray Consultants Charlottetown PEI \$10,130, Saddle Lake Tribal Administration Saddle Lake Alta \$60,161, Snowshoe Inn Ltd Fort Providence NWT \$15,833, Steel Flo Industries Ltd Calgary Alta \$16,279, Steltner Dev & Mfg Co Ltd St Catharines Ont \$13,014, Syncrude Canada Ltd Edmonton Alta \$18,057, Turner Valley Transport (1972) Ltd Edmonton Alta \$36,204, Whitefish Lake Band Administration Goodfish Lake Alta \$33,328, Winalta Homes Ltd Winterburn Alta \$13,612, A B McLean & Sons Ltd Sault Ste-Marie Ont \$12,817, A C Cabinet Makers Sydney NS \$14,516, ABA Moweg Woodmakers Eskasoni NS \$26,169, Abaca Industries Oshawa Ont \$11,070, ABCO Fishing Gear Bridgewater NS \$16,342, ABEX Industries Brantford Ont \$10,944, Abitibi Paper Co Ltd Sault Ste-Marie Ont \$67,097, Accuflex Industrial Hose Guelph Ont \$12,546, Actpar Construction Ltd London Ont \$13,054, African Lion Safari & Game Farm Cambridge Ont \$10,765, Air Alma Inc Alma Que \$25,123, Air Care Ltd Smith Falls Ont \$15,570, Al Gélins Grower Florist Windsor Ont \$10,158, Algoma ORE Div of Algoma Steel Sault Ste-Marie Ont \$12,320, Algoma Steel Co Ltd Sault Ste-Marie Ont \$32,436, Allen Industries Canada Ltd Hamilton Ont \$23,076, American Can of Canada Ltd Thunder Bay Ont \$12,968, Anvil Construction Eqpt Ltd St Thomas Ont \$17,108, Artisans Soc Coop Montreal Que \$10,179, Associated Fisheries of Canada Shippeagan NB \$11,653, Associated Geotechnical Services North York Ont \$12,219, Associated Laboratories Halifax NS \$10,922, Aston Helicopters Ltd Oshawa Ont \$18,512, Ateliers de Cuir Acton Enrg Acton Vale Que \$18,566, Atlantic Bridge Co Mahone Bay NS \$25,456, Atlantic Fence Builders Halifax NS \$20,263, Atlantic Sheep Products Ltd Moncton NB \$17,164, Atlantic Wholesalers Ltd Sackville NB \$13,841, Atmos Equipment Ltd Fredericton NB \$13,794, Atomic Energy of Canada Sydney NS \$12,601, Austin Airways Ltd Timmins Ont \$14,282, Automation Centre of Ottawa Ottawa Ont \$11,762, Babcock Wellock Can Ltd Cambridge Ont \$13,704, Bank of Montreal Montreal Que \$55,603, Barker Equipment Woodstock NB \$13,420, Beaulieu Coutu Ass Joliette Que \$16,854, Belvent Ltd Parry Sound Ont \$16,087, Bendex Home Systems Amherst NS \$13,398, Bendex Home Systems Godrich Ont \$33,051, Berklinc Chairs Ltee Anjou Que \$21,204, Big Cove Toys Ltd Big Cove NB \$15,310, Boeing of Canada Ltd Arnprior Ont \$15,647, Bowater Mersey Paper Liverpool NS \$19,005, Brawmar Lodge Ltd Yarmouth NS \$24,878, Breton Industries Port Hawkesburg NS \$26,665, Bureau Rel Trav Indust Forest Quebec Que \$10,343, C A E Electronics Ltd St-Laurent Que \$25,938, C I P CDA (Div Forestière) La Tuque Que \$12,872, C O B Furniture Mfg Ltd Kapuskasing Ont \$11,539, C P Clare Div

of General Instruments York Ont \$11,204, Cabot Craft Ind Sydney NS \$23,944, Caisse d'Établ Chaudière St-Georges-de-Beauce Que \$15,115, Caisse Etabl Sag Lac St-Jean Chicoutimi Que \$27,884, Caland Ore Company Ltd Fort Francis Ont \$19,733, Campbellton Nursing Home Ltd Campbellton NB \$15,479, Can Assoc Pictou Co Pictou NS \$13,025, Canada Cement Lafarge Thuro NS \$15,315, Canada Gomme Ltée St-Hyacinthe Que \$10,692, Canadair Limitée Montreal Que \$262,453, Canadian Fabricated Products Ltd Stratford Ont \$60,119, Canadian Hoechst Ltd Cambridge Ont \$14,562, Canadian Industries Ltd Cornwall Brampton Parry Sound Ont \$14,985, Canadian International Paper Gatteau Que \$11,112, Canadian Ltée St-Laurent Que \$16,745, Canadian International Paper Gatteau Que \$11,112, Canadian Ltée St-Laurent Que \$16,745, Canadian Mist Distillers Collingwood Ont \$12,015, Canadian National Telecommunications Toronto Ont \$66,455, Canadian Wire & Cable Ltd Brampton Ont \$10,269, Canron Ltd (Eastern Structural Div) York Ont \$11,515, Cape Breton Development Sydney NS \$161,522, Carl Zeiss Canada Halifax NS \$11,014, Carolina Tire Minto NB \$12,220, Centre Desnate l'archipel Îles-de-la-Madeleine Que \$19,442, Centre hospitalier Maniwaki Maniwaki Que \$12,370, Centre Hopt St-Vincent-de-Paul Sherbrooke Que \$18,691, Century Sales Dartmouth NS \$12,314, Chaine Co op du Saguenay St-Bruno Que \$70,641, Chan Foods Products Saint John NB \$10,011, Chestnut Canoe Co Oromocto NB \$24,222, Chromalloy Photographic Industries Ltd York Ont \$14,910, Chrysler Canada Ltd Windsor Ont \$41,471, Cie Gaspesia Ltée Chandler Que \$10,474, Cie Internationale de Papier Gatteau Que \$39,700, Cie Internationale de Papier La Tuque Que \$74,340, Cie J Elkin Ltee Farnham Que \$14,197, Cie Price Expl Forest Chicoutimi Que \$76,697, Cliff House Ltd Brantford Ont \$12,778, Clyde Everette Kentville NS \$13,012, Cochrane Enterprises Ltd Timmins Ont \$57,544, Commission's Food Terminal Ltd Welland Ont \$13,536, Conception 2001 Inc Lebel sur Quevillon Qué \$10,319, Condecor Products Ltd Brampton Ont \$13,410, Connors Bros Ltd Blacks Harbour NB \$15,232, Conseil de Bando Dodedjwan La Tuque Que \$31,941, Consolidated Bathurst Ltd New Richmond Que \$20,882, Consolidated Bathurst Ltee Chicoutimi Que \$21,219, Consolidated Durham Mines & Resources Prince William NB \$11,837, Constance Lake Band 92 Kapuskasing Ont \$14,504, Constat Consulting Services Ltd Ottawa Ont \$14,294, Control Building Services Ltd Kitchener Ont \$12,389, Coop Agricole de Granby Granby Qué \$12,245, Cooper Bessemer of Can Ltd Stratford Ont \$28,400, Corah Ltd Barrie Ont \$22,728, Cornwall Spinners Ltd Cornwall Ont \$20,023, Corp Artisans de Quebec Quebec Que \$12,337, Couture C G H Ltée Cité l'Islet Que \$11,884, Crowe Foundry Ltd Cambridge Ont \$13,990, Crown Electrical Manufacturing Brantford Ont \$12,780, Custom Pharmaceuticals Ltd Fort Erie Ont \$14,847, Day & Ross Ltd Dartmouth NS \$21,867, Day & Ross Ltd Hartland NB \$20,278, Dayco Canada Ltd Toronto Ont \$10,025, Dennison Manufacturing Co of Canada Ltd Belleville Ont \$17,603, Deuro Canada Ltd Toronto Ont \$12,016, Difcon Construction Ltd Windsor \$11,028, Digital Equipment Ltd of Canada Ottawa Ont \$18,828, Direct Film Montreal Que \$18,425, Dome Mines Ltd Sudbury Ont \$23,176, Dominion Bridge Co Ltd Lachine Que \$61,390, Dominion Cellulose Ltd Toronto Ont \$24,799, Dominion Forge Co Ltd Windsor Ont \$25,799, Dominion Pegasus Helicopters Ltd Toronto Ont \$40,253, Dominion Stores Halifax NS \$10,005, Dominion Stores Ltd Fredericton NB \$21,374, Dominion Textile Drummondville Que \$20,477, Dominion Textile Ltée Magog Que \$10,775, Dominion Textile Ltée Montreal Que \$72,977, Dominion Textiles Yarmouth NS \$13,757, Domtar Construction Materials Ltd Toronto Ont \$15,711, Domtar and Paper Ltd Lebel sur Quevillon Que \$10,049, Domtar Fine Papers Ltd Ottawa Ont \$23,052, Domtar Pâte et Papier Lebel sur Quevillon Que \$32,940, Domtar Pulp & Paper Ltd Lebel sur Quevillon Que \$11,513, Domtech Company Ltd Belleville Ont \$21,356, Donohue St-Feli-

MANPOWER AND IMMIGRATION—Continued

cien Inc St-Felicien Que \$112,998, Donut King Ltd Saint John NB \$11,209, Dr Everett Chalmers Hospital Fredericton NB \$17,360, Dubreuil Brothers Ltd Sudbury Ont \$11,514, ER MacMaster & Sons Kingston NS \$11,488, Edmonds Brothers Halifax NS \$145,377, Electrohome Ltd Kitchener Ont \$22,167, Elk Lake Planning Mill Ltd Newliskeard Ont \$32,838, Enterprises Bonneau & Corbet St-Laurent Que \$13,452, Eonizer Inc Montreal Que \$12,700, Equifax Services Ltd St-Leonard Que \$18,751, Equipements Métalliques Nordic Inc Ville Vanier Que \$16,922, Ernest Quintal Ltée Charlemagne Que \$21,889, Ernst Leitz Canada Ltd Midland Ont \$31,969, Escro Ltd Cobourg Ont \$30,460, Excel Bolt & Nut Products Toronto Ont \$14,064, Excell O Wilcox Canada Gooderich Ont \$12,536, Excello Colonial Windsor Ont \$17,965, Excello Corp of Canada London Ont \$17,101, F D M Mfg Inc Cambridge Ont \$19,513, F Thibeau Enterprises Ltd Yarmouth NS \$11,577, F W Pirie Co Ltd St-Quentin NB \$11,394, Fabricated Welding Co Ltd Oshawa Ont \$12,037, Fabril Inc Quebec Que \$19,007, Fashion Canada Ottawa Ont \$32,697, Fed Coop Nouveau Québec ville St-Laurent Que \$16,327, Fénéral Caisse Pop Desjardins Lévis Que \$40,045, Fédération Mtl Caisse Desjardins Montreal Que \$15,263, Ferranti Packard Ltd Toronto Ont \$18,364, Festival City Fabricators Stratford Ont \$18,229, Field Lumber (1956) Ltd Sturgeon Falls Ont \$11,271, Firestone Canada Ltd see particulars NB \$11,583, Fleet Industries Ronyx corp Fort Erie Ont \$40,521, Forex Leroy Inc Val D'Or Qué \$47,400, Frank Langstaff Dartmouth NS \$15,360, Fraser Companies Ltd see particulars NB \$53,730, G H Chemicals Ltd St-Hyacinthe Que \$12,758, G Lebeau Ltée St-Laurent Qué \$43,221, G S W Ltd Baie Dufur Que \$15,937, Ganong Brothers St Stephen NB \$12,015, Gants de Chirurgie Sterling Magog Que \$10,312, Ganuff Data Communication Ottawa Ont \$21,025, Garrett Manufacturing Ltd Welland Ont \$34,372, Général Électrique Canada Ltée St-Augustin Qué \$45,527, Genstar Chemical Ltd Ottawa Ont \$12,420, Genstar Chemical Ltd Prescott Ont \$12,420, George Burchill & Sons Ltd Nelson Miramichi NB \$59,867, Good Year Canada Inc Valleyfield Que \$49,667, Goodyear Canada Inc Pont Viau Laval Que \$20,951, Goodear Tire Inc Barrie Ont \$12,632, Goodyear Tire Inc Collingwood Ont \$10,688, Gould Manufacturing of Canada Ltd Fort Erie Ont \$20,591, Great Lake Paper Comp Ltd Thunder Bay Ont \$42,457, Great Lakes Helicopters Toronto Ont \$30,875, Guardian Industries London Ont \$16,366, Guildfords Ltd Dartmouth NS \$10,903, Gully Fish Foods Ltd Shipigan NB \$17,623, H D Lee of Canada Ltd North Bay Ont \$10,881, H E Russell Seafoods Ltd Merigomish NS \$17,706, H F Russell Seafoods Limited New Glasgow NS \$17,206, Halifax Board of Trade Halifax NS \$131,339, Halifax Metal Workers Dartmouth NS \$22,273, Halifax Senior Citizens Halifax NS \$71,150, Harned & King Construction Ltd Belleville Ont \$10,325, Harold Gallant's Roofing Fredericton NB \$11,750, Heath Steele Mines Ltd New Castle NB \$38,880, Hélicoptères Canadiens Ltée Dorval Que \$58,823, Hélicoptères Trans Québec Ltée Quebec Que \$76,972, Hélicraft St-Hubert Que \$18,010, Hélicraft Ltée St-Hubert Que \$18,382, Hercules Canada Ltd Varennes Que \$38,837, Hermes Electronics Dartmouth NS \$11,156, Hespeler Craft Industries Cambridge Ont \$31,723, Highland Fisheries Glace Bay NS \$10,951, Hôpital de Lungava Fort Chimo Que \$89,305, Huron Chemicals Ltd Kingston Ont \$10,072, Hydro Québec Construction Gentilly Que \$42,505, I B L Industries Ltd Burlington Ont \$12,447, I C Upholstering Sydney NS \$14,461, Imperial Converters Ltd Causapscal Que \$18,768, Imperial Optical Dartmouth NS \$20,772, Imprimerie Canadienne Gazette Montreal Que \$22,214, Imprimerie Dumont Inc Lasalle Que \$10,865, Imprimerie Mtl Magog Magog Qué \$25,289, Industrial Machine & Iron Works Fredericton NB \$10,222, Industrial Systems Dartmouth NS \$45,089, Industries Victoriaville Inc Victoriaville Que \$61,009, Industries Wickhom Inc St-Nicéphore Que \$10,183, Inland Publishing Co Ltd Mississauga Ont \$10,454, Intercorporate Data Systems Toronto Ont \$10,193, Interglass Inc

Weston Ont \$15,910, International Computer Toronto Ont \$10,513, International Tool Co (1973) Ltd Windsor Ont \$11,671, Internav Ltd Sydney NS \$17,183, Irving Pulp and Paper Ltd Saint John NB \$29,933, Isabelle Brothers Ltd Kapuskasing Ont \$15,473, Island Lobsters Yarmouth NS \$21,616, Itml Brantford Ont \$10,273, J D Irving Ltd see particulars NB \$24,191, J L Browning Windsor Ont \$10,824, J W MacDonald New Glasgow NS \$21,902, Jack Ellis Sales Ltd Oromocto NB \$15,770, Jadan Properties Thunder Bay Ont \$10,966, Jerry S Woodworking & Carpentry Welland Ont \$10,169, John Renne Ltd Guelph Ont \$11,178, Johns Scientific Toronto Ont \$11,308, K Brand Limited Listowel Ont \$16,439, Kababeka Timber Co Ltd Thunder Bay Ont \$14,429, Kane Management Ltd Windsor Ont \$12,523, Kanuk Canada Incorporated Toronto Ont \$15,602, Kimberly Clark of Canada Thunder Bay Ont \$198,400, Koehl Industries Ltd Windsor Ont \$15,431, Kraus Carpet Mills Ltd Kitchener Ont \$17,133, La Cie de Papier Q N S Ltée Baie Comeau Que \$21,609, La Cie Minière Quebec Port Cartier Que \$11,725, La Cie Price Ltée Chicoutimi Que \$65,913, La Laurentienne Cie Mutuelle Quebec Que \$13,775, Le Musée des Îles Inc Îles-de-la-Madeleine Que \$10,204, Les Aciers Canam Inc Cité Beauce Sud Qué \$31,888, Les Chaumières du Lac Inc N D Hébertville Que \$11,985, Les Constructions St-Laurent Ltée Beauport Que \$44,929, Les Industries Provinciales Ltd Bellechasse Que \$15,418, Les Industries Québécois Inc Louiseville Que \$18,464, Les Meules Chepin St-Justine-de-Newton Que \$11,501, les Parquets R L Inc Compton Que \$10,455, Les produits Gurney Ltée St-Bruno Que \$27,859, Lifesavers Ltd Amherst NS \$47,482, Lingan Co Club Sydney NS \$14,299, Lowney's Ltd Dartmouth NS \$20,979, Lucien Jutras Ltée St-Leonard Que \$11,352, Lyon Industries 1976 Fredericton NB \$16,727, MacDonald Steel (1976) Ltd Cambridge Ont \$34,805, Mack Maritime Ltd Dartmouth NS \$12,605, MacMillan Bloedel Ltd Thunder Bay Ont \$15,733, Macro Point Ltd Cambridge Ont \$11,290, Madawaska Mines Ltd Belleville Ont \$21,476, Magasin La Baie Montreal Que \$11,012, Malette Lumber Inc Timmins Ont \$25,440, Marine Industries Ltée Tracy Que \$27,990, Maritime Forestry Ltd Kentville NS \$14,118, Maritime Lumber Bureau Amherst NS \$18,895, Maritime Super Markets Ltd St Stephen NB \$16,646, Marsland Engineering Kitchener Ont \$211,486, Masonite Can Ltd Bridgewater NS \$35,713, Masonite Canada Gatineau Que \$10,715, McDonald's Restaurant St-Laurent Que \$13,198, McClain Industries of Canada Inc Windsor Ont \$13,577, Mercury Ski Ltd St-Marie Ont \$23,822, Metropolitan Stores Ltd see particulars NB \$13,612, Metropolitan Stores Ltd Wallaceburg Ont \$12,937, Mic Mac Arts New Glasgow NS \$12,157, Michelin Tires New Glasgow NB \$116,786, Millico Supplies Dartmouth NS \$30,708, Miramichi Timber Resources Ltd New Castle NB \$41,517, Mister Print Thunder Bay Ont \$10,056, Mohawk Streec Steel of North Am Caghnawaga Que \$10,951, Mont Ste-Marie Ltée Mont Ste-Marie Que \$41,109, Morben Industries Ltd Cornwall Ont \$10,179, Moteurs Leroy Somer Can Ltée Granby Que \$48,399, NB Coal Ltd Minto NB \$14,789, NB Electric Power Commission Fredericton NB \$14,412, NB International Paper Dalhousie NB \$11,546, N C R Canada Ltd Dorval Que \$151,297, NS Power Corporation Halifax NS \$19,591, National Knitting Mills Toronto Ont \$20,170, National Sea Products Halifax NS \$24,763, Native Communications Society of Nova Scotia Halifax NS \$11,346, Norman's Market Halifax NS \$15,392, North Shore White Truck Sales Thunder Bay Ont \$10,255, Northern Telephone Limited Toronto Ont \$11,300, Novatronics of Canada Limited Hamilton Ont \$10,187, NTN Bearings Can Ltd Toronto Ont \$19,502, Ocean Steel & Const Ltd Saint John NB \$28,670, Olympic Helicopters Ltd St-Laurent Que \$16,249, Optyl (Canada) Ltd Oromocto NB \$18,924, Orchan Mines Ltd Matagami Que \$10,584, Oshawa Holdings Moncton NB \$10,751, Ostique Lac St-Jean Sud Alma Que \$15,553, Ottawa Valley Television Ltd Pembroke Ont \$13,022, Oxford Foundry & Machine Co Ltd Oxford NS

MANPOWER AND IMMIGRATION—Continued

\$26,864, P V V Inc Victoriaville Que \$15,328, Parc Commémoratif de Montréal Anjou Que \$12,482, Parrsboro Metal Fabricators Ltd Parrsboro NS \$33,116, Paul Burden Ltd Fredericton NB \$15,769, Peace Bridge Brokerage Ft Erie Ont \$35,931, Pinatel Piece Dye Works Ltd Joliette Que 102,571, Pioneer Village Mfg Ltd Grand Falls NB \$12,480, Polysar Limited Sarnia Ont \$21,205, Polyesters Limited Etobicoke Ont \$10,196, Pratt & Whitney Aircraft Ltd Longueuil Que \$137,703, Pre Habitat Ltée St-Quentin NB \$11,440, Produits Alcan Canada Ltée St-Augustin Que \$41,144, Produits de Papiers Montreal Que \$16,366, Professional Beauty Products Dartmouth NS \$10,269, Provigo (Mtl) Inc Chomedey Laval Que \$10,671, Prueffer Construction Riverside Limited Kitchener Ont \$12,123, PV Trim Limited Mississauga Ont \$12,053, Québec Telephone Ste-Marie-de-Beauce Que \$16,491, Québécoir Dorval Que \$28,139, R C A Limited Barrie Ont \$18,063, R K MacDonald Nursing New Glasgow NS \$19,706, Radio Acadia Life Caraquet NB \$16,553, Ranger Lake Helicopter Ltd Sudbury Ont \$14,208, Ray of Hope Inc Hamilton Ont \$13,060, Rayan Scientific Ltd Dartmouth NS \$24,255, Rayco Stamping Product Ltd Windsor Ont \$18,996, Rayonier Quebec Port Cartier Que \$10,327, Rayonnier Quebec Inc Port Cartier Que \$15,923, Reeve's Modular Homes Ltd Sydney NS \$38,770, Reichold Chemicals Ltd Ste-Thérèse Que \$10,951, Reliance Electric Limited Barrie Ont \$39,480, Rich Products of Canada Ltd Hamilton Ont \$24,423, Richmond Fisheries Inc Port Hawkesbury NS \$47,743, Riverport Seafoods Ltd Riverport NS \$14,180, Robson Lang Leather Ltd Belleville Ont \$11,382, Rockwell International of Canada Ltd Windsor Ont \$22,091, Salt & McKee Ltd Toronto Ont \$14,247, Scierie des Outardes Enrg Hauterive Que \$75,845, Scott Paper Co Ltd Crabtree Que \$24,599, Scott Paper Ltd Joliette Que \$12,151, Seacut Woodwork Mfg Ltd Cambridge Ont \$18,508, Sebastian Corvaglia Custom Cambridge Ont \$16,820, Seemetal Ltd Orillia Ont \$17,112, Segoil Inc Drummondville Que \$10,647, Serv D'Arbres Guimont Ancienne Lorette Que \$17,290, Service D'Arbre Guimont Ancienne Lorette Que \$28,254, Shell Canada Ltd Montreal Que \$26,400, Sheller Globe of Canada Cambridge Ont \$13,095, Shield's (Harry D Shields Ltd) Toronto Ont \$17,094, Sidbec Dosco Contrecoeur Que \$13,289, Sidbec Normines Inc Port Cartier Que \$128,399, Soc Exploit Ress La Vallée Lac Au Saumon Que \$38,705, Soc Exploit Ressources de la Vallée Lac Au Saumon Que \$23,134, Sonoco Inc Sacre Cœur Cte Dubuc Que \$10,902, Sonoco Mauser Containers Ltd Moncton NB \$17,140, St Catharines Screw Machine St Catharines Ont \$14,432, St F X University Antigonish NS \$11,885, St John Shipbuilding & Dry Dock Co Ltd Saint John NB \$158,340, St Lawrence Starch Company Limited Mississauga Ont \$23,754, Stanfield's Limited Truro NS \$81,924, Steel & Engine Products Limited Bridgewater NS \$10,476, Steel Company of Canada Hamilton Ontario \$12,308, Stegg Electric Ltd Belleville Ont \$15,852, Swedforest Canada Ltd see particulars NB \$21,737, Sydney Steel Corp Sydney NS \$22,765, T F G Electronique St-Leonard Que \$10,400, Tee Kay Apparel Ltd Thunder Bay Ont \$11,491, Telecab Boucherville Boucherville Que \$11,435, Terra Krete Ltd Thunder Bay Ont \$17,237, Texaco Canada Ltd Hamilton Ont \$36,958, Texas Gulf Canada Ltd Sudbury Ont \$14,298, Textiles Mac Donald Steward Ltd St Romuald Que \$29,952, The Corp of the City of Thunder Bay Thunder Bay Ont \$25,392, The Corp of the Union of the Townships of Eiller & Devitt Kapus Ont \$16,886, The Great Lakes Paper Thunder Bay Ont \$13,671, The Griffith Mine Griffith Ont \$21,397, The Salvation Army Toronto Ont \$14,228, Thunder Bay Telephone Dept Thunder Bay Ont \$25,758, Thunder Brick Ltd Thunder Bay Ont \$37,767, Timmins Engineered Homes Sudbury Ont \$17,128, Toronto Helicopters Ltd Toronto Ont \$34,547, Toronto Workshop Productions Toronto Ont \$16,531, Towers Department Stores Toronto Ont \$14,620, Treco Inc Drummondville Que \$10,239, Trilco Industries Ltd Toronto Ont \$12,934, Turner's Transfer Ltd Sydney NS \$14,086, Twin Cities Credit Bureau Halifax NS \$28,351, Uni-

dent Limited Dartmouth NS \$15,351, Union Carbide Canada Ltd Sarnia Ont \$19,806, Union Reginale de Montreal Montreal Que \$41,725, Uniroyal Ltd Rubber Machinery Kitchener Ont \$11,569, Upper Lakes Shipping Sault Ste-Marie Ont \$14,137, Usine de Tissage Richelieu St Jean Que \$33,547, Usine de Tissage Richelieu St-Jean Que \$11,717, Verreault Navigation Inc Co Matane Que \$75,762, Vicking Helicopters Ltd Ottawa Ont \$22,188, Vogue Brassiere Inc Ottawa Ont \$15,066, W C Priest Log & Pulp Co Truro NS \$12,465, W H Olsen Mfg Co Ltd Chatham Ont \$12,370, W K Lumber Ltd Woodstock NB \$16,613, Wabco Equip of Can Brantford Ont \$21,173, Waferboard Corp Ltd Timmins Ont \$13,477, Wedgeport Marine Products Ltd Wedgeport NS \$31,026, Westfalla Toronto Ont \$16,402, Westinghouse Canada Ltée Trois-Rivières Que \$40,586, Whitefield Meat Packers Newmarket Ont \$16,460, Williams Machine Ltd Cambridge Ont \$19,266, Wilroy Mines Massaca Div Kirkland Lake Ont \$40,634, Windsor Furnishing & Crafts Ltd Halifax NS \$13,225, Windsor Tool & Die Windsor Ont \$18,054, Worthington Can Ltd Brantford Ont \$18,881, X Beton Cte Lévis Que \$56,827, YPPS Youth Project Consortium Montreal Que \$256,915, Yvon Desjardins & Associés Montreal Que \$15,503, Alberta Gas Truck Line Co Whitehorse Yt \$19,737, Artic Fishery Products Ltd South Dildo Nfld \$11,482, Bay d'Espeur Enter St Alban's Nfld \$33,078, Beaver Lumber Whitehorse Yt \$12,051, Birchby Bay Lumber Birchby Bay Nfld \$13,458, Carpenters Shipyards Port Union Nfld \$35,393, Cassiar Asbestos Clinton Creek Yt \$38,507, CN Telecommunications Whitehorse Yt \$22,053, Cypress Anvil Mining Yaro Yt \$18,761, Earnest Rogers Trinity Nfld \$11,048, Fishery Products Catalina Nfld \$18,229, John Penny & Sons Ramea Nfld \$11,364, Mayo Helicopters Mayo Yt \$13,949, Nord Systems Ltd St John's Nfld \$13,388, Pelcon Ltd St John's Nfld \$11,957, Price Nfld Ltd Grand Falls Nfld \$11,854, Stephenville Hydrolic Stephenville Nfld \$10,202, Tony W Noble Nipper's Pt Nfld \$17,760, Trans North Turbo Air Whitehorse Yt \$11,093, Universal Helicopters Gander Nfld \$35,190, White Pass & Yukon Route Whitehorse Yt \$53,869, Yukon Outfitters Whitehorse Yt \$14,224.

Payments to individuals under the Manpower Mobility Regulations, Section 6, trainee travel \$5,611,279

Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects \$53,970—Province of Prince Edward Island Charlottetown PEI \$33,300, Province of Quebec Quebec Que \$17,812.

Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower \$20,310,925—A Helping Hand Campbellton NB \$10,820, A Home for History \$11,439, A l'œuvre ensemble St Irenee NB \$15,061, Ability Centre Kingston Ont \$75,000, Accommodation for future jobs Rogersville NB \$54,434, Activité sportive et embellissement communautaire Acadienville NB \$22,528, Activité Village Baker Brook NB \$23,340, Activité Village Borker Brook NB \$39,219, Activités communautaires de St Leslin St Leslin NB \$17,486, Activities for all ages Riverview NB \$15,000, Activities Vacances a Shippigan Shippigan NB \$10,102, Activity Programmes for Senior Citizens Newcastle NB \$31,601, Additions & Improvements Sussex NB \$26,881, Adult Fun and Fitness Moncton NB \$39,032, Aéroport régional du Nord Ouest Edmundston NB \$47,416, After School & Vacation Care Programme Fredericton NB \$16,508, Agrandissement Club Trokka St Jacques NB \$15,012, Agrandissement de Notre Quai Pigeon Hill NB \$43,977, Agrandissement et Renovations (Centre culturel) Allardville NB \$23,988, Agricole St Isidore St Isidore NB \$21,114, Agricultural Exhibit and Livestock Facilities Chatham NB \$15,588, Agriculture Society Livestock Building Sussex NB \$17,481, Aide à l'étudiant St Leonard NB \$13,296, Aide aux citoyens de St Leonard St Leonard NB \$22,359, Aide aux logements Tracadie NB \$12,025, Aide aux loisirs repas chauds

MANPOWER AND IMMIGRATION—Continued

Sté Rose NB \$41,721, Aide aux terres et logement St Irène NB \$12,522, Aide communautaire St Simon NB \$51,582, Aide communautaire & Sports Bois Blanc NB \$14,640, Aide communautaire Collette NB \$14,513, Aide communautaire Pointe Canot NB \$23,517, Aide communautaire Sports & Loisirs Bois Blanc NB \$13,776, Aide communautaire 20 St Simon NB \$44,140, Aides aux activités sportives de St Sauveur St Sauveur NB \$12,467, Aidons la population de Val D'Amour Val D'Amour NB \$21,790, Aidons les gens de Four Roads Four Roads NB \$10,758, Aidons les sportifs d'hiver Landry Office NB \$23,225, Algonquin Metis & Non Status Indians, Whitney Ont \$103,000, Embellissons notre chez nous Moncton NB \$22,205, Amélioration & Rénovation des propriétés municipales St Basile NB \$13,239, Amélioration Com St François St François NB \$36,006, Amélioration de Centre Sportif Lavilette NB \$11,846, Amélioration de facilités récréatives St Marie NB \$37,341, Amélioration de l'ambiance entre employé et patients Edmundston NB \$17,352, Amélioration de la localité Brantville NB \$11,808, Amélioration de la vie culturelle Shédiac NB \$23,403, Amélioration des facilités Allardville NB \$15,249, Amélioration du Club de Tirage Boutouche NB \$16,018, Amélioration du Site de Port Landry Port Landry NB \$19,226, Amélioration et Agrand du Centre Rec de Pont Landry Tracadie NB \$29,000, Amélioration municipale Petit Rocher NB \$32,886, Aménagement d'un terrain de golf Pikimouche NB \$37,000, Aménagement d'une glacière Grand Digue NB \$13,351, Aménagement de ski de fond Petit Rocher NB \$10,858, Aménagement de terrains Tracadie NB \$12,682, Aménagement des terrains d'éducation physique Shédiac NB \$13,073, Aménagement et recherche ostréicole Baie de Caraquet Caraquet NB \$59,857, Aménagement générale sous-sol Église St Joachim Bertrand NB \$38,498, Aménagement Parc Le Royer Tracadie NB \$49,489, Amitié & Fraternité Allardville NB \$57,499, Ancienne localité de Plourde Office Edmundston NB \$15,083, Aréna de Petit Rocher Petit Rocher NB \$104,409, Aréna St Arthur St Arthur NB \$72,996, Arnprior Youth Project Arnprior Ont \$11,562, Artisanat St Jean Baptiste St Jean Baptiste NB \$26,468, Assn des Jardins communautaires St Arthur NB \$13,500, Association agricole de Duguayville Duguayville NB \$12,257, Association sportive Pointe Verte NB \$20,539, Astle Recreation Association Inc Baiestown NB \$10,611, Atelier d'activités communautaires Campbellton NB \$13,205, Atelier de répar et confection de jouets pour enfants Tracadie NB \$17,533, Atelier de travail pour handicapés Tracadie NB \$20,931, Atholville Sports and General House Repairs Atholville NB \$22,926, Atlantic Awareness Toms Moncton NB \$22,711, Au coin des amis de St Maure St Maure NB \$12,276, Au service de communautaire Campbellton NB \$40,281, Au service de l'âge d'or Lameque NB \$17,293, Au service de tous St Jean Baptiste NB \$10,385, Awareness 77 Moncton NB \$10,393, B R M Wood Enterprises Mathison Ontario \$111,130, Band Housing Renovation & Repair Indian Island NB \$38,790, Bass River Improvement Bass River NB \$19,863, Bathurst Arts & Crafts Recycling Bathurst NB \$18,956, Bathurst Recreation Park Bathurst NB \$21,472, Bathurst Winter Park Bathurst NB \$20,265, Bâtissons tous ensemble St Jean Baptiste NB \$28,967, Bayswater Community Hall Bayswater NB \$10,101, Beautifying our City Campbellton NB \$98,106, Beaverbrook & Bellefond Completion Project Beaverbrook Bellefond NB \$12,292, Beaverbrook and Bellefond Rink Rebuild Newcastle NB \$15,000, Beckettville & Mitchell Public Services Beckettville NB \$24,300, Beckettville Settlement Jacquet River NB \$17,000, Beersville Rural Improvement Beersville NB \$14,376, Belleisle Materials Resource Centre Hatfield Pt NB \$11,116, Benton Improvement League Benton NB \$11,694, Beresford Recreation Project Beresford NB \$20,653, Berrington Women's Institute Hall Berrington NB \$33,054, Bertrand au travail Bertrand NB \$43,389, Better Farms & Arts Bass River NB \$25,812, Beunavista on the Rideau Merrickville Ontario \$41,730, Biblio Gym Kedgwick NB \$10,775, Bibliographie d'articles de revues sur l'Acadie Moncton NB \$11,087, Big Canoe Enterprises

Toronto Ont \$35,000, Big Cove Arena Project Big Cove NB \$51,638, Big Cove Band Council Big Cove NB \$83,683, Big River Pre School Drop In Big River NB \$15,578, Big Trout Lake Band Kenora Ont \$23,845, Blackville Special Education Prog Blackville NB \$30,077, Blackville Track & Field Centre Blackville NB \$23,038, Bonne entente Cochrane Ont \$128,800, Boudry Survey Moncton NB \$33,961, Bristol and Glossville Community Improvement Bristol NB \$16,530, Bristol Community Improvement Bristol NB \$21,406, Bureau Touristique Reg Metro Shédiac Eel River Crossing NB \$23,709, Burleigh Falls Canoes Burleigh Falls Ont \$161,670, Burleigh Falls Homes Burleigh Falls Ont \$50,000, Burnsville Rural Improvement Project Harcourt NB \$10,981, Burnt Church Fire Hall Project Lagaceville NB \$29,149, Burnt Church Housing Project Lagaceville NB \$29,725, Burnt Church Recreation Project Lagaceville NB \$23,368, Bursville Ladies Senior Citizens Help Project Bursville NB \$10,643, C O P E Rainy River Fort Francis Ont \$50,370, C O P E Windsor Windsor Ont \$88,740, C O S T A St John NB \$11,916, C O S T I Toronto Ont \$92,448, C R A P R Hawkesbury Ontario \$57,385, Calls Mills Home Improvement Calls Mills NB \$12,948, Camp de formation Dalhousie NB \$13,059, Camp Scout Campbellton NB \$27,963, Campbellton Make Work Project Campbellton NB \$70,157, Canada Works Perth Andover NB \$12,446, Canadian Heights Beautification Moncton NB \$31,307, Canterbury Recreation Canterbury NB \$41,404, Career Exposures Newcastle NB \$16,263, Career Exposures St John NB \$27,206, Carleton Kutz (Senior Citizens Church Complex) Saint John NB \$12,987, Carry on Lagaceville NB \$15,267, Catholic Women's League White Rapids NB \$26,322, CEA Fredericton 1978-79 Fredericton NB \$28,000, Cedars of Musselman's Stouffville Ont \$12,000, Centre communautaire Notre Dame Évangélique NB \$113,581, Central NB Community Proj Boiestown NB \$85,556, Centre communautaire Chiasson Office Shippigan NB \$35,184, Centre communautaire d'Alcida Alcida NB \$34,476, Centre communautaire de Baie St Anne Baie St Anne NB \$52,040, Centre communautaire de St François Bathurst NB \$10,832, Centre communautaire Pointe Sapin NB \$14,924, Centre culturel de Haut Sheila Haut Sheila NB \$14,076, Centre d'âge d'or Barachois NB \$41,247, Centre de dépannage Moncton NB \$12,166, Centre de dépannage d'aide et d'embel de la Comm Val D'Amour NB \$19,925, Centre de développement de St Ignace St Ignace NB \$40,148, Centre de documentation Edmundston NB \$11,043, Centre de loisirs de Dundee Dundee NB \$26,828, Centre de plein air Movement Pokemouche NB \$11,493, Centre de service communautaires Balmoral NB \$128,270, Centre de services communautaires Dundee NB \$20,000, Centre plein air ski Ra Doo White Brook NB \$51,897, Centre récréatif de Brantville Brantville NB \$93,371, Centre récréatif Lions St Antoine NB \$10,319, Centre récréatif Neguac Neguac NB \$58,068, Centre récréatif St François NB \$12,000, Centre sportif de Nigadoo Nigadoo NB \$144,844, Centre sportif et culturel Moncton NB \$125,318, Cesa Fredericton Fredericton NB \$46,000, Chaleur Sports Arena Belledune NB \$14,518, Chaleur Area History Research Dalhousie NB \$17,899, Chamber of Commerce Grand Falls NB \$50,154, Chapel Point Church Renovation Chapel Point NB \$11,406, Chatham Improvement Chatham NB \$11,738, Chatham Rink Association Chatham NB \$12,858, Cherry Brook Zoo Rothesay & Hampton NB \$59,424, Chevaliers de Colomb Drummond NB \$10,206, Chômeurs au travail Rivière Verte NB \$12,543, Christian Assistance Relief Association Saint John NB \$73,107, Citizen Participation Moncton NB \$50,766, City of Bathurst Bathurst NB \$22,347, Cleaning & Selective Cleaning of Sheets Riverview NB \$12,138, Cleaning Selective Cleaning & Incidental Labor Moncton NB \$14,897, Clearing & Selective Cutting Caledonia NB \$67,394, Clearing Land Miramichi NB \$30,824, Collaboration Communautaire St Antoine NB \$13,659, College Hill Sports Association Bathurst NB \$13,695, Comité d'Aide aux pêcheurs Neguac NB \$17,954, Comité d'Aide communautaires Neguac

MANPOWER AND IMMIGRATION—Continued

NB \$10,628, Comité de Citoyens de Paquetville Petit Paquetville NB \$16,884, Comité de Loisirs Anse Bleue Anse Bleue NB \$15,121, Comité du Colisee Lingo et Commission de Loisirs Caracquet NB \$51,290, Comité pour le program de St Anne St Anne NB \$21,747, Comité pour le progres de Ste Anne St Anne NB \$13,390, Comité Recreatif de Ste Anne Boutouche NB \$49,500, Comm Beautification stage pratique et Interdisciplinaire Moncton NB \$15,984, Community action Moncton NB \$84,164, Community Arena Cocagne Rec Council Cocagne NB \$157,615, Community Arena Pool Grand Falls NB \$23,370, Community Campground Woodstock NB \$25,352, Community Co Operative Youth Services Moncton NB \$20,348, Community Fire Protection Glenelit NB \$18,000, Community Hall Dev Harcourt NB \$27,963, Community help for the under privileged Big Cove NB \$13,522, Community help Neguac NB \$29,189, Community improvement & beautification Minto NB \$10,984, Community improvement phase II Big Cove NB \$38,790, Community improvement program Richibouctou NB \$10,200, Community improvement project Red Bank NB \$23,583, Community improvements Doaktown NB \$29,970, Community Institute of Arts & Crafts Sackville NB \$45,943, Community Research & Beautification Newcastle NB \$13,024, Community Viewpoint Moncton NB \$40,754, Community Works Programme Woodstock NB \$10,908, Community Workshop & Fellowship Centre Perth Andover NB \$50,611, Complete Construction of Fire Hall & Ambulance Bldg Renous NB \$38,575, Campobello Legion Improvement Project Campobello NB \$24,822, Connors Local improvement Connors NB \$17,342, Conseil Recreatif de Lameque Lameque NB \$22,603, Conservons notre Energie utilisons nos biens de scie Rogersville NB \$22,059, Constituency Derelict car clean up Moncton NB \$13,458, Construct Church & Social Facilities Blackville NB \$52,344, Constructing rink & building Miramichi NB \$52,241, Construction & Improvement of village facilities Blackville NB \$23,137, Construction & Renovation St Raphaels Parish Blackville NB \$13,000, Construction club d'age d'or St Antoine NB \$23,730, Construction d'un complex sportif St Louis NB \$124,684, Construction d'une bibliotheque de Caracquet Caracquet NB \$27,919, Construction d'une patinoire St Wilfred NB \$14,797, Construction d'une usine de pechage d'huitres Grand Digue NB \$16,490, Construction de trottoirs Caracquet NB \$27,751, Construction et amelioration des locaux pour loisirs Paquetville NB \$40,380, Construction of fire hall & community centre expansion Bathurst NB \$25,415, Construction renovations St Basile NB \$34,232, Continue work on the bay activity centre Repreau NB \$10,824, Continue improvement of village facilities Blackville NB \$18,014, Corn Hall history and hall project Anagance NB \$12,015, Cornwall L E A P Cornwall Ont \$12,700, Coup de main aux services locaux St Charles de Kent NB \$15,499, Couriers Unlimited Toronto Ont \$188,000, Creativites Tracadiennes Tracadie NB \$19,766, Credit Union CO OP and you Nelson Miramichi NB \$10,191, Crow Valley Marmora Ont \$17,406, Crystal Beach Crystal Beach Ont \$109,420, Crystal Springs trout farm Rockwood Ont \$31,000, Cultural improvement program Jacquet River NB \$22,132, Cultural preservation program Campbellton NB \$11,421, Dalhousie Legion curling club Dalhousie NB \$43,706, Dalhousie workshop for handicapped Dalhousie NB \$10,736, De Ci de Ca Charlo NB \$40,594, Demolition of unsightly delapidated or dangerous bldgs Newcastle NB \$29,717, Derby parish recreation area Millerton NB \$104,522, Derby United Church hall building committee Millerton NB \$22,690, Desby parish recreation parish Moncton NB \$33,866, Design & construction Sackville NB \$17,420, Dev of nature & fitness trail & conservation area Fredericton NB \$14,392, Dev social culturel physique communautaire Kedgwick NB \$14,325, Development physique St Andre NB \$10,443, Development du park industrie Tracadie NB \$10,027, Development SJBm St Jean Baptiste NB \$28,977, Developpement communautaire de St Basile St Basile NB \$15,559, Developpement de l'enfance serv comm d'aide St Isidore NB \$14,973, Developpe-

ment de Miscou Inc Miscou NB \$174,979, Developpement et amelioration du marais St Charles St Charles NB \$23,604, Developpement Miscou II Miscou NB \$49,000, Dieppe recreation neighbourhood centre Dieppe NB \$128,409, Dieppe works in 77 Dieppe NB \$162,000, Disabled and old age aid Red Bank NB \$12,787, Dobson Hi King Trail St John NB \$71,669, Dolphin Community improvement Bass River NB \$20,202, Dorchester Construction & Maintenance Dorchester NB \$19,785, Durham Centre Community Helpers Durham NB \$12,808, Durmach Downsview Ont \$15,741, East Bestford Recreation Centre Bayfield NB \$45,372, East Bestford Community Recreation Centre Cape Tormentine NB \$32,473, Education for Life off on the job Dieppe NB \$18,930, Eel Ground Community and Facility Imp Newcastle NB \$58,814, Eel River Bar Recreation & Fire Hall Dalhousie NB \$30,000, Eel River Band Council Eel River NB \$19,800, Elm Tree Removal Programme St Stephen NB \$18,951, Embellissement des Maisons Six Roads NB \$18,696, Embellissements Notre Communautaire Campbellton NB \$31,500, Embellissements Notre Environnement Pont La France NB \$62,597, Embellissement de la Localite Pokmouche NB \$12,510, Embellissement du village de Lameque Lameque NB \$19,411, Embellissement Parioissial Richibucto NB \$10,680, En aidant les notres Caracquet NB \$11,808, En avant faut que sa marche Evangeline NB \$13,297, Energy Conservation Service Fredericton NB \$29,740, Ensemble a l'oeuvre a St Isidore St Isidore NB \$12,053, Ensemble a l'oeuvre Nash Creek NB \$65,700, Ensemble Bas Caracquet NB \$51,993, Ensemble pour ameliorer Lameque NB \$21,295, Ensemble pour les gens du pays Lameque NB \$21,979, Entraide aux vieillards de la Ville Providence Inc Shediak NB \$10,057, Entretien et amelioration Shippegan NB \$42,607, Environmental Redecoration Minto NB \$10,249, Erquite Sociologique sur l'epargne et l'endettement Caracquet NB \$22,242, ESP Emergency services project Riverview NB \$22,229, Expansion & Amelioration Grand Falls NB \$18,047, Expansion & Improvement of Community Rec facilities Sussex NB \$24,974, Expansion amelioration des facilites du Centre Bathurst NB \$14,474, Extension of 9 hole course to 18 hole Newcastle NB \$12,697, Exterior restoration of Bell Inn Dorchester NB \$35,122, Fabrication de meubles Dalhousie NB \$23,804, Facilities are needed St Stephen NB \$20,222, Family Services Fredericton NB \$38,691, Farm Improvement & Beautification Rexton NB \$17,139, Federation of Saskatchewan Indians Regina Sask \$30,000, Fiddlehead project Fredericton NB \$14,821, Finishing the Rink & Building a Ball Diamond Lower Hainesville NB \$10,675, Fire Protection & Maintenance of Rink & Ballfield Ste Anne NB \$27,361, Firemens practice tower Campbellton NB \$13,265, Fish & Game Snowmobile Club Bathurst NB \$45,000, Flatlands Recreation Improvement Flatlands NB \$15,471, Floreenceville School Assistance Floreenceville NB \$25,917, Fords Mill Recreation area Harcourt NB \$23,262, Fords Mills Sport & all season Vacation Centre Ford Mills NB \$18,600, Fort Hope Nakina Ont \$185,000, Four Winds Rabbity Iron Ridge Ont \$138,503, Foursquare Industries Timmins Ont \$96,244, Foyer Ecole Barachois Robichaud Barachois NB \$20,041, Ft Francis Rainy River Ft Francis Ont \$50,860, Future of Hockey in Rogersville area Rogersville NB \$42,744, Garage des services locaux de Baie St Anne Baie St Anne NB \$19,726, Garderie d'enfants Tracadie NB \$14,810, Garderie Mont Ste Marie Edmundston NB \$20,248, Geary Kindergarten & Day Care Centre Geary NB \$12,227, General Clean Up & Hat Designation Moncton NB \$16,631, General Community Improvement & Dev Perth Andover NB \$53,275, General Community Improvement Maliseet NB \$26,003, General Government Statistical & Record compilation Moncton NB \$38,166, Geraldton Longlag Nakina Geraldton Ont \$35,423, Gladstone Blissville Senior Citizen Project Fredericton NB \$15,728, Glaisart Sturgeon Falls Ont \$20,500, Glenelit beautification & fire hall Ass Glenelit NB \$24,968, Glens Community Sports & Recreation Centre Glenelit NB \$15,012, Golden Participation Daree Moncton NB \$15,455, Good Care Proj Community Centre

MANPOWER AND IMMIGRATION—Continued

Dalhousie NB \$39,564, Good Will Project Talecencent NB \$20,556, Graduate Follow up Upper Blackville NB \$15,428, Grandview Mushrooms Chelmsford Ont \$12,949, Grangeville Improvement Project Grangeville NB \$22,698, Greater Moncton YMCA Moncton NB \$13,350, Green Growth Hamilton Ont \$69,955, Grey Rapids Community Workers Blackville NB \$25,197, Group d'aménagements régional Kedgwick NB \$14,246, Groupe Local de Concentration du Lac St Jean Est Alma Que \$30,411, Groupe Local de Concentration de Drummondville Drummondville Que \$15,345, Gun Club Land Clearing and Building Project Baie St Anne NB \$10,381, Habitat Moncton Moncton NB \$133,621, Habitation Revee Ste Anne NB \$97,443, Hamilton Wentworth Hamilton Ont \$42,475, Hampton Community Centre Hampton NB \$10,430, Harcourt Community Centre Harcourt NB \$11,719, Harvey Volunteer fire Department Harvey NB \$10,733, Head Start Doaktown NB \$13,068, Hebesta \$12,117, Heritage Hillsborough Community Committee Hampton NB \$27,045, Heritage Park Moncton NB \$16,090, Historical Restoration St Stephen NB \$18,307, Hiver au chaud été au beau Notre Dame NB \$11,653, Home Care & Information Centre Ludlow NB \$22,330, Home Support Service St Stephen NB \$17,712, Hope Printing Etobicoke Ont \$133,638, Hospital Edmundston Edmundston NB \$13,723, Horizon 77 Chatham NB \$15,818, Hot Food for students Bath NB \$26,566, Hot Meals for students Bathurst NB \$19,184, How Alcohol affects the Native single parent Bathurst NB \$13,500, Howard Recreation Rink Upper Blackville NB \$15,636, Hydrogr & Mar Biol of Cumberland Basin & Shipody Box Sackville NB \$23,924, IMMI Can Toronto Ont \$124,397, Improvement & Recreation Grand Digue NB \$10,440, Improvement of Professional skills Rothesay NB \$57,783, Improvement to grounds and Buildings Nashwaak NB \$45,492, Indexation du Journal Edmundston NB \$16,326, Information New Bandon Grand Anse NB \$20,323, Information Nord Est du N B Bathurst NB \$10,609, Initiative Communautaire de la Vallée de Memramcook St Joseph NB \$24,762, Initiative Locale de la Municipalité de Bertrand Bertrand NB \$27,843, Infrastructure Plein Air Caraqueet Caraqueet NB \$37,658, Interpretation & Care of Museum Moncton NB \$30,509, Inventaire Heritage Inventory Kent Bouctouche NB \$12,336, Islandview Park and Recreation Chatham NB \$14,713, Jacquet River Community Development Jacquet River NB \$53,500, Jacquet River Education Services Jacquet River NB \$29,244, Juniper Fire Department Juniper NB \$16,912, Juniper Picnic & Camp Grounds Juniper NB \$25,254, K & M Recreational Expansion St John NB \$18,670, K B M Outing Association Inc Saint John NB \$10,479, Kedgwick Ridge Volunteer Fire Center Kedgwick NB \$15,399, Kenora Native Women Kenora Ont \$13,500, Kent County Community Pasture McNairn NB \$10,014, Kent Junction Recreational Improvement Kent Junction NB \$12,414, Kings Clear Indian Bank Canada Works Program Fredericton NB \$39,146, Kingsclear Indian Reserve Capital Dev Fredericton NB \$68,897, Kingston Women Kingston Ont \$152,992, Kinsmen Community Centre Port Elgin NB \$66,466, Kinsmen Community Centre Project Florenceville NB \$23,265, Kinsmen SCH for Retarded Child Newcastle Miramichi Inc Newcastle NB \$17,089, Kouchibouguac Community Improvement Kouchibouguac NB \$20,103, L'aménagement d'un Terrain d'Amasement Aboryagane NB \$19,680, L'Assn de Pêcheurs d'Huîtres de Coccagne Coccagne NB \$18,694, L'Assoc des Prod des Légumes de Kent Nord St Louis de Kent NB \$281,003, L'Association des Handicapés du Nord Edmundston NB \$27,197, L'Aventure Edouard Ross Paquetville NB \$185,160, L'intégration des Déficiants Mentaux par les Loisirs Tracadie NB \$10,842, La Co Opératif des Prod d'Huîtres de Bouctouche Bouctouche NB \$83,416, Le Comité Reg de la S E C de Restigouche Ouest 1978-79 Kedgwick NB \$25,000, Le Comité régional de la SEC de Restigouche Ouest Kedgwick NB \$60,036, La Municipalité de Kedgwick Kedgwick NB \$15,376, La Ruche Beehive Kapuskasing Ont \$114,836, Localités Plein Air des Grande Anse Grande

Anse NB \$52,773, Lake Peticodiac Community Involvement Program Riverview NB \$12,194, Lakeville Mill Project No 3 Bath NB \$11,502, Land Clearing & Dead Tree Removal Red Bank NB \$10,371, Langevin Frères Plantagenet Ont \$110,958, Le Centre Communautaire De Baie Ste Anne Baie Ste Anne NB \$120,672, Le Comité de Développement de Pointe Sapin Pointe Sapin NB \$20,092, Le Conseil Économique D'Alma et de Lac St Jean Inc Alma Que \$11,636, Le Facilitoux St Louis de Kent NB \$14,994, L'épanouissement Cultural et Éducatif des Enfants Memramcook NB \$19,545, Le rendez-vous Coteau Road NB \$18,321, League For Rural Renewal Mundeville NB \$12,629, Learn and Play Center Lytleton NB \$18,569, Legion Building Big Cove NB \$19,695, Legion Building Blackville NB \$46,635, Legion Building Tabusintac NB \$15,059, Leisure Time Activities Campbellton NB \$16,466, Lend a Hand Saint John NB \$25,027, Les Agro Sylvicateur de Bas Gloucester Inc Paquetville NB \$20,145, Les Amusements Sportifs Miscou Centre NB \$12,164, Les Citoyens en Action Miscou NB \$19,049, Les Entreprises Claudius Ottawa Ont \$100,429, Les Forges de Ledges St François NB \$40,298, Les Gui Laurons Shella NB \$22,836, Les Montagnards Montagne La Croix Montagne La Croix NB \$31,518, Les Montagnards Présent à L'Action Rivière verte NB \$18,260, Les Montagnards vont de l'avant Montagne de la Croix NB \$15,182, Lions Club Playground & Hall renovations Rexton NB \$11,037, Lions Club renovations Chatham NB \$71,213, Lions Community Center Project Dalhousie NB \$22,415, Little League Ball Park Chatham Head NB \$38,775, Livingston Lake Outdoor Leadership School Moncton NB \$15,809, Local History Perth Andover NB \$13,711, Log Playground Construction Big Cove NB \$17,392, Loggieville Community Centre Phase II Loggieville NB \$11,300, Loisirs Communautaires \$63,430, Loisirs Culture et Sports pour tous Memramcook NB \$13,544, Loisirs plus Edmundston NB \$25,733, Loisirs pour la Paroisse St Sauveur NB \$26,840, Loisirs Regional River Portage NB \$13,344, Loisirs Service Communautaire Trudel NB \$16,303, Lorne Beautification Lorne NB \$40,500, Lower Newcastle Community Center Newcastle NB \$13,776, Macnamre Recreation & Community Improvement Phase Macnamre NB \$12,258, Madoc C O P E Madoc Ont \$61,062, Magic Needles London \$103,853, Main-d'œuvre Locale Lagacerville NB \$12,692, Main River Rural Improvement Project Main River NB \$10,524, Major Microfilming Medical Records Campbellton NB \$35,912, Manitoulin Handicrafts Kagawong Ont \$41,846, Mary Gesnell School Hot Lunch Proj Bathurst NB \$23,460, Maternelle Communautaire St Sauveur NB \$24,131, Maternelle D'Allardville Allardville NB \$19,994, Maternelle des Dames D'Acadie Bathurst NB \$10,700, Matt Talbot Centre Renous NB \$30,076, McLaughlin House Inc Harvey NB \$15,857, McLeods Community Center McLeod Siding NB \$13,515, McNamee Improvement Phase I McNamee NB \$30,825, Medical Records Microfilming Campbellton NB \$32,918, Melarism Woodstock NB \$12,032, Metro Data Retrieval Moncton NB \$60,153, Microfilms des Dossiers Cliniques des Patients Caraqueet NB \$21,650, Mighty Miramichi Chatham NB \$16,680, Minor Hockey 77-78 Campbellton NB \$23,082, Minto Boys & Girls Club Operational Assistance Program Minto NB \$13,377, Miramichi Agricultural Exhibition Ass Chatham NB \$48,765, Miramichi Genealogy Chatham NB \$11,896, Miramichi Nature Trails Newcastle NB \$11,343, Mobile Action Team 77 Riverview NB \$126,258, Modernisation et Expansion des Services St Jacques NB \$66,708, Molus River Cub Scout Lodge Molus River NB \$12,686, Moncton Community Residences Moncton NB \$14,682, Moncton Historical Analysis Moncton NB \$22,909, Moncton Video Productions Moncton NB \$36,712, Moniteurs au Comp Canak Inc Kedgwick NB \$13,950, Mont Madoueskak Lac Barker NB \$17,007, Mothers on the Move Downsview Ont \$145,000, Motoneigistes en Route Île Lameque NB \$20,723, Multi Purpose Woodstock NB \$11,437, Multiple Sclerosis Home Service Moncton NB \$16,978, Multivalent Woodstock NB \$19,382, Municipal Building Project Clair NB \$26,250, Muni-

MANPOWER AND IMMIGRATION—Continued

palité au Travail Drummond NB \$13,797, Municipalité de Baker Brook Baker Brook NB \$27,607, Municipalité de Drummond Grand Sault NB \$20,000, Museum and Historical Data Tabusintac NB \$15,588, NB Railway Museum (Phase II) St Andrews NB \$14,716, N Tec Port Robinson Ont \$185,056, Napan St Margarets Recreation Park Napan NB \$15,000, Nash Creek Community Helpers Nash Creek NB \$11,289, Native Community Development Bathurst NB \$21,736, Native Housing Repairs Bathurst NB \$13,559, Native Housing Repairs Campbellton NB \$17,600, Native Housing Repairs Moore's Mills NB \$23,271, Native Women's Craft Development, Sturgeon Falls, Ont \$37,702, Natural Recovery Systems Moncton NB \$47,495, Nature Park Development Woodstock NB \$19,701, NB Indian Training Centre Perth Andover NB \$19,955, NBTA Student Services Campbellton NB \$16,845, Neighbourhood Planning Centre St John NB \$30,836, Neighbourhood Watch Moncton NB \$12,154, Neighbourhood Centre & Fishermen's Market Point de Chêne NB \$48,609, Nelson Churches & Village Improvements Nelson NB \$10,696, Nelson Hollow Covered Bridge Doaktown NB \$20,538, Nelson Miramichi Building Construction Nelson Miramichi NB \$32,575, Nelson Move Ahead Programme Nelson NB \$14,930, Nelson School Student Help Nelson Miramichi NB \$25,627, New Bandon Salmon Beach Dist Janeville NB \$15,459, New Bandon Sports Recreation ASS Salmon Beach NB \$23,852, New Police Fire Complex Newcastle NB \$32,787, Newcastle Glad Tidings Newcastle NB \$39,264, Newcastle Lions Senior Citizens Centre Newcastle NB \$46,632, Nordin Summer Cultural Program Newcastle NB \$13,579, North & South Esk Maintenance & Recreation Prog Red Bank NB \$28,834, North Shore Radio Club Loggieville NB \$22,564, Northumberland County Wood lot Owners Office Project Millerton NB \$26,848, Northwest River Clean Up Newcastle NB \$30,000, Nos Enfants Avant Tout Campbellton NB \$19,674, Notre Dame de Lourdes Notre Dame NB \$17,474, Notre Dame S'Avance Dame NB \$11,673, O BE SH KO KA EAR Falls Ont \$16,200, Oak Bay Community Improvement St Stephen NB \$14,895, Objectif 76-77 Saint Louis de Kent NB \$25,423, Opération Accessibilité au Centre d'Études Moncton NB \$15,493, Operation Clean Sweep McAdam NB \$22,923, Operation History St Stephen NB \$14,178, Operation Identification Edmundston NB \$13,773, Opération Loisirs et Culture St Léonard NB \$14,684, Operation McIntosh Vermilion Bay Ont \$19,304, Operation Pep Phase I Sand Field NB \$52,149, Operation 77-78 Doaktown NB \$31,432, Organisation Club D'Âge d'Or & De Couture Six Road NB \$17,975, Organisons nos Loisirs St Jean Baptiste NB \$29,698, Oromocto Community Development Oromocto NB \$17,303, Oromocto Indian Band Hall and Housing Construction Oromocto NB \$37,401, Oromocto Reserve Housing Oromocto NB \$13,073, Oromocto Riverside Park Oromocto NB \$16,568, Our Lady of Lourdes Parish Project Atholville NB \$19,502, Outreach for Health Service Newcastle NB \$13,442, Pride Multicap London Ont \$26,100, Paren et Embellir Lameque Portage Lameque Portage NB \$14,660, Parkwood Project 77 Bathurst NB \$40,672, Paroisse St Georges Grand Sault NB \$25,142, Paroisse St Michel D'Inkerman Inkerman NB \$36,774, Participiel Newcastle NB \$37,389, Patinoire Couverte (Aréna de Pointe Verte) Pointe Verte NB \$118,738, Pays Plat Rossport Ont \$90,000, Pêcheurs Côtiers Impliquons nous le Goulet NB \$20,391, Pédagogie Participation Plein Air Moncton NB \$14,392, Peoples Church Sunday School Expansion Hartland NB \$11,513, Peoples Park Tower Arts & Crafts Moncton NB \$14,699, Peoples Park Tower Beautification Program Moncton NB \$45,930, Perth Andover Community Center Perth Andover NB \$10,250, Petit Rocher Nord au Travail Petit Rocher NB \$16,830, Petitcodiac Recreation & Leadership Prog Petitcodiac NB \$14,402, Petitcodiac River Valley Pioneers Petitcodiac NB \$37,782, Plage Touristique de Miscou Miscou NB \$12,031, Planification et Aménagement Grand Digue NB \$31,600, Play Adventure Moncton Moncton NB \$19,281, Play Ground Facilities & Church Repair Welshpool

NB \$14,820, Point to NIM REC Council Campbellton NB \$18,526, Pointurage & Renovations Mineurs Haut Lameque NB \$10,709, Pompiers régionaux de Roberville Roberville NB \$18,587, Pont de Plaisance Bas Caraquet NB \$38,987, Port Elgin Community Impiquement Project Port Elgin NB \$35,147, Pour les Étudiants Petit Rocher NB \$12,148, Pour les 6-16 ans Campbellton NB \$10,161, Preden Haut Fire Hall Project Preden Haut NB \$18,239, Preparation Riverview Environmental Riverview NB \$31,973, Present (CRCS) Edmundston NB \$29,748, Programme de Follow Up pour les Alcooliques Moncton NB \$10,345, Programme de rénovation et d'embellissement Sheila NB \$26,231, Programme de service aux personnes âgées Tracadie NB \$18,098, Projet Conseil Récréatif Eel River Crossing NB \$15,800, Project Lighthouse Woodstock NB \$15,941, Project Retnofit Anagance NB \$10,032, Project Vision Possible Fredericton NB \$60,865, Project with a purpose Riverview NB \$18,473, Project Amélioration & Organisation de Bibl Scol Dist Scol 5 NB \$13,138, Projet Amélioration municipalité de Clair Clair NB \$35,053, Projet Centre Récréatif Nigadoo NB \$10,413, Projet communautaire de la vallée de Memramcook St Joseph NB \$14,476, Projet communautaire St Anne de Med NB \$31,385, Projet coopératif d'horticulture St Raphaël NB \$49,535, Projet d'initiative des citoyens de St Marie Ste Marie de Kent NB \$15,640, Projet d'aide communautaire Rogersville NB \$11,117, Projet d'amélioration communautaire Hacheville NB \$11,410, Projet d'amélioration des maisons Petite Rivière de l'Île NB \$10,008, Projet d'aménagement de pompiers St Antoine NB \$36,232, Projet de construction du centre municipal Caraquet NB \$10,000, Projet de l'association des pêcheurs du Pt Art de Val Comeau Val Comeau NB \$14,144, Projet Densaver Hartland NB \$10,224, Projet du Club Skiradoo St Léonard NB \$28,878, Projet École Parent Petit Rocher NB \$28,413, Projet Église et Dépendance Ste Anne NB \$37,664, Projet Revalorisation de Nos Sapins Baumières Val Doucet NB \$19,113, Promotion de la conservation de l'énergie Tracadie NB \$16,590, Pionniers en aide aux chômeurs St Quentin NB \$22,346, Protection sports et récréation Pointe Verte NB \$74,539, Provisions for Ambulance Service Newcastle NB \$48,072, Quilter's Common Toronto Ont \$146,750, Rebuilding the South Tetagouche South Tetagouche NB \$12,184, Recevons bien les touristes aidons les jeunes St Isidore NB \$19,416, Reconstruction de Centre Jeunesse Pointe Verte NB \$40,000, Recreation Activities Shediac NB \$10,135, Recreation Assistant North Miramichi NB \$46,368, Recreation Council Rink Construction Jacquet River NB \$45,076, Recreation Delivery System Dieppe NB \$14,424, Recreation Development Shediac NB \$14,303, Recreation Integration Disabled In Community Prog Fredericton NB \$12,394, Recreation Park Development Project Plaster Rock NB \$35,516, Recreation Park Doucet Subdivision Bathurst NB \$11,352, Recreation 77 Loggieville NB \$10,907, Recreational Facilities & Park Development Proj Salisbury NB \$11,077, Rectory of the Parish of Prince William Prince William NB \$18,647, Récupération St Louis NB \$22,956, Red Bank History Project 500 BC Red Bank NB \$11,235, Red Bank Housing Const Repairs Red Bank NB \$67,700, Red Bank Indian Reserve Housing Project Red Bank NB \$10,523, Red Head Breakwaters Red Head NB \$10,657, Relèvement centre communautaire de Saint Léonard NB \$12,087, Relèvement communautaire Val Doucet NB \$25,000, Remedation of Learning Disabilities in Children & Youth Rothsey NB \$18,573, Remedial Help for Children Chatham NB \$91,121, Remedial Project for Children Chatham NB \$14,337, Removal of Dead Trees from View on Prov Highways Red Bank NB \$25,026, Removal of Decadent and Diseased Elm Trees Fredericton NB \$30,038, Renous community centre Renous NB \$13,073, Renous Fire Hall Renous NB \$33,190, Renous Recreation Council Park Dev Renous NB \$36,554, Rénovation & Réparation du Centre Tracadie NB \$21,786, Rénovation Amélioration Intégration des Services Boutouche NB \$11,741, Rénovation et Embellissement de l'Église St Sauveur NB \$23,121, Renovation of General Office

MANPOWER AND IMMIGRATION—Continued

Dorchester NB \$19,680, Renovation of Museum Library Building
 St Martins NB \$23,237, Renovation of RCL 24 St George NB
 \$11,508, Rénovation Rep et Isolation à l'Eglise de La Goulet La
 Goulet NB \$32,793, Renovations & Improvement Project Port
 Elgin NB \$13,746, Renovations and Improvements to Nackawic
 Lions Club Nackawic NB \$17,394, Rénovations d'un terrain de
 jeux Beresford NB \$19,093, Repair and construction 76-77 (RIP
 CON) Woodstock NB \$14,025, Repair Snowmobile Club House
 Perth Andover NB \$27,000, Repair to Senior Citizen Housing
 Ludlow NB \$19,921, Repair Tracadie Wharf Tracadie NB
 \$30,301, Repairs to Legion Memorial & Community Hall Wood-
 stock NB \$12,942, Réparation communautaire de Dugayville
 Dugayville NB \$16,627, Réparation de demeures St Joseph NB
 \$12,285, Réparation de maison St Léonard NB \$14,682, Répara-
 tion des maisons Tracadie NB \$26,205, Réparation entretien &
 embellissement du cimetière Pigeon Hill NB \$23,688, Réparations
 & Rénovations pour familles St Pons & Benoît NB \$15,031,
 Réparations au Camp & Salle paroissiale Cap Pelé NB \$10,824,
 Repas chaud école élémentaire de Tracadie Tracadie NB
 \$15,224, Repas chaud Ste Anne du Bocage St Anne du Bocage
 NB \$10,836, Repas chauds à l'école Notre Dame Bathurst NB
 \$25,505, Repas chauds des élèves de Brantville Brantville NB
 \$14,935, Repas chauds et aide aux vieillards Rivière du Portage
 NB \$14,000, Replacing of Dam at Palmera Pond Dorchester NB
 \$11,756, Réponses collectives à nos besoins collectifs Robertville
 NB \$20,000, Research & Restoration re Sackville Methodist
 Origins Sackville NB \$11,500, Resource Center for Children
 Chatham NB \$80,620, Restauration agricole 77 Kedgewick Ridge
 NB \$46,671, Restigouche Regional Marina Dalhousie NB
 \$16,923, Restoration of Campbell Settlement Community Hall
 Temperance NB \$13,581, Restoration of Community Hall North
 Head NB \$13,403, Restoration of Kincordine Kilburn NB
 \$21,343, Restoration Plain Air Campbellton NB \$14,540, Resur-
 rection Grand Falls NB \$18,642, Rexton Home & School Stud-
 ent Aid Rexton NB \$22,089, Richibucto Community Improve-
 ment Program Richibucto NB \$13,265, Richmond Memorial
 Park Woodstock NB \$11,346, Riley Brook Community Hall
 Riley Brook NB \$11,099, Riverbank Clean Up Florenceville NB
 \$33,936, Riverside Albert Service Improvement Project Riverside
 NB \$19,860, Riverview Leisure Incentive Riverview NB \$12,224,
 Rivière Verte en Marche Rivière Verte NB \$18,486, Rockport
 Community Hall Sackville NB \$19,208, Rogersville en Marche
 Rogersville NB \$15,853, Royal Canadian Legion Community
 Service Plaster Rock NB \$22,137, Royal Canadian Legion Com-
 munity Interest Promotion Activity Millerton NB \$63,078, Rural
 Activity Project (Part 2) Ripples NB \$36,659, S E E C Toronto
 Ont \$14,095, S T A N D Ottawa Ont \$106,800, Saint John Boys
 & Girls Club Saint John NB \$13,959, Saint John Summer
 Instructional Sports Prog St John NB \$10,554, Saint Martin's
 Headstart St Martins NB \$23,880, Salisbury Winter Recreation
 Salisbury NB \$12,751, Salle St Augustin Lagaceville NB
 \$14,982, Sauvons notre héritage Caraque NB \$14,150, Save The
 Old Post Office St Stephen NB \$23,081, School Community
 Resource Newcastle NB \$18,644, School District 8 Security
 Newcastle NB \$23,461, School Libraries Resource Personnel
 Service Fredericton NB \$28,028, Scouts of Canada Blackville
 Rec Hall Blackville NB \$25,689, Seal Cove Recreation Area
 Grand Manon NB \$11,849, Security in Schools Saint John NB
 \$58,903, Selective Brush Cutting Moncton NB \$38,028, Self
 Determination Project Fredericton NB \$35,961, Self Improve-
 ment for Native Women Fredericton NB \$121,901, Seagile
 Community Hall & Surrounding Project Red Bank NB \$45,131,
 Service communautaire Saint Quentin NB \$10,657, Service com-
 munaire St Arthur NB \$16,998, Service d'aide com-
 munaire St Isidore NB \$18,513, Service et Loisirs pour Tous
 St Paul NB \$17,523, Service for Seniors Fredericton NB \$17,790,
 Services communautaires Boutouche NB \$23,085, Services com-
 munitaires St Quentin NB \$40,630, Service communautaires de
 Notre Dame des Érables NB \$24,940, Services communautaires

de St Antoine St Antoine de Kent NB \$22,610, Services des livres
 Neguac NB \$11,868, Services et améliorations 77 St Charles NB
 \$14,972, Services for Senior Citizens Moncton NB \$17,892,
 Services réparations communautaires Rang St George NB
 \$13,902, Services techniques et communautaires aux pêcheurs
 Sheila NB \$23,148, Sewage Collector Project Atholville NB
 \$44,723, Shade Tree Preservation & Planting St Andrews NB
 \$12,524, Shediac Road Roman Catholic Cemetery Moncton NB
 \$23,384, Shippagan au travail Shippagan NB \$12,771, Skiff Lake
 Ski Trails Canterbury NB \$13,630, Skills Development Project
 Newcastle NB \$30,490, Source Industries Cornwall Ont
 \$185,000, South End Dev St John NB \$41,472, South Esk
 Recreation Council Newcastle NB \$46,154, Southern New
 Brunswick Forest Management Dev Sussex NB \$18,726, Speer-
 ville Mill Entertainment Committee of Mitchell Debec NB
 \$13,734, Sports & House Repairs Atholville NB \$27,989, Sports
 et loisirs d'été Pigeon Hill NB \$13,823, Sports Neguac Neguac
 NB \$10,192, Spruce Up for Senior Citizens St John NB \$12,872,
 Spurville Grist Mill Project Spurville NB \$10,792, Squaw Cap
 Sportsmen Club Squaw Cap NB \$13,500, St Andrews Church St
 Andrews NB \$24,756, St Hilaire Avenir St Hilaire NB \$13,483,
 St Hilaire au travail St Hilaire NB \$34,194, St Hilaire en progrès
 St Hilaire NB \$32,761, St John Heritage Conservation Project St
 John NB \$14,711, St Joseph Home St Anne De Kent NB
 \$16,134, St Louis au travail St Louis NB \$17,547, St Marks
 Communal Centre Miscou NB \$47,332, St Marys Energy Con-
 servation Fredericton NB \$14,193, St Marys Housing and Com-
 munity Imp Fredericton NB \$18,790, St Mathews Anglican
 Church Harcourt NB \$17,878, St Mathews Presbyterian Church
 Douglastown NB \$17,706, St Nicholas Farmers Centre West
 Branch NB \$20,163, St Nicholas Farmers Centre Bass River NB
 \$41,930, St Pauls Cemetery & Church Restoration Grand
 Manon NB \$15,640, St Thomas Parish Community Hall Red
 Bank NB \$11,949, St. Timothy's Foundation Dalhousie NB
 \$25,015, Staffing Salisbury Public Library Salisbury NB
 \$11,932, Stage de réalisation et l'animation théâtrale Moncton
 NB \$10,144, Stanley Agricultural Society Stanley NB \$32,500,
 Ste Basile Loisirs estivals St Basile NB \$14,241, Steeves Moun-
 tain Community Centre Steeves Mtn NB \$25,534, Stewart Brook
 Nature Study & Recreational Project Boiestown NB \$16,101,
 Summel Recreation 1977 Bathurst NB \$13,120, Superior School
 Improvement Bathurst NB \$10,320, Survey 78 Lower Neguac
 NB \$11,787, Sussex Energy Conservation Advisory Sussex NB
 \$24,072, Sylviculture de Gloucester Nord St Jean Baptiste NB
 \$19,320, Terrain de golf Boutouche NB \$10,240, The Boyce
 Market Expansion Fredericton NB \$15,470, The Papineau Com-
 munity Development Papineau NB \$45,000, The Seamen's Mis-
 sion Renovation St John NB \$10,802, The York & Sunbury
 Home Makers Fredericton NB \$18,168, Thermal Insulation of
 Church Facilities Bathurst NB \$31,359, Tide Head Activity
 Programme Tide Head NB \$10,742, Tiens bon mon Gars Rogers-
 ville NB \$27,963, Tobique Snowmobile Trail Makers Plaster
 Rock NB \$16,355, Tom Thumb Under 12 Creative Services
 Moncton NB \$10,416, Town of Dalhousie T D A O 00016
 Dalhousie NB \$11,541, Town of Dalhousie Canada Works Pro-
 gram Dalhousie NB \$68,000, Town of Dalhousie Dalhousie NB
 \$40,286, Town Surveying Cataloguing File up Grading Dieppe
 NB \$10,046, Tracadie & son Histoire Tracadie NB \$16,167,
 Training & Employment for the Handicapped Moncton NB
 \$13,783, Trav ensemble Notre Dame des Érables Notre Dame
 des Érables NB \$13,176, Travailleurs ensemble Bathurst NB
 \$45,273, Travailleurs ensemble St Quentin NB \$12,969, Travail-
 lions ensemble Val Doucet NB \$10,413, Travillons ensemble St
 Joseph NB \$22,620, Travaux manuels pour personnes âgées St
 François NB \$14,150, Tree Planting Program St Stephen NB
 \$37,618, Tri Church Multiple Purpose Building Hartland NB
 \$13,209, Tri Programme Bathurst NB \$38,880, Trimming Prun-
 ing & Planting of Trees Newcastle NB \$21,931, Trinity United
 Church Scaudouc NB \$14,584, Triple K Red Lake Ont \$12,465,

MANPOWER AND IMMIGRATION—Continued

Trout Brook Recreation Red Bank NB \$19,809, Tutorial Clinic Perth Andover NB \$54,049, Tweedside Tweed Ont \$53,412, Tycos Toronto Ont \$85,629, Un effort communautaire Cap Pele NB \$48,387, UNB Student Union Research Team Fredericton NB \$14,040, Une patinoire a Darlington Darlington NB \$12,600, Union of Ontario Indians Toronto Ont \$12,000, Upgrading & Restoration Project 1 Hampton NB \$21,774, Upgrading of Recreational Facilities Newcastle NB \$59,887, Upper Mills Community Improvement Upper Mills NB \$11,078, Valley View Direct Charge Co Op Ltd Fredericton NB \$65,467, Valley's Kindergartens 76 St Joseph NB \$15,081, Vazalee Community Services Moncton NB \$13,199, Verret se developpe Verret NB \$16,044, vers un objectif commun Petit Rocher NB \$31,439, Videothèque communautaire Edmundston NB \$16,326, Village de Bouctouche Bouctouche NB \$10,000, Village de Port Elgin Port Elgin NB \$19,534, Village de St Andre Grand Sault NB \$33,982, Village de St Antoine Ste Antoine NB \$49,938, Village of Charlo Charlo NB \$11,808, Village of Douglastown Douglastown NB \$18,357, Village of Ell River Crossing Ell River NB \$16,506, Village of Gagetown Gagetown NB \$20,063, Village of Petticodiac Petticodiac NB \$20,797, Village of Rexton Rexton NB \$10,524, Ville St Leonard Projet Communautaire St Leonard NB \$12,158, Vision nouvelle Moncton NB \$23,292, Vision possible Fredericton NB \$61,277, Voir Resume Charlo NB \$18,120, W 3 (We want to work) St John NB \$11,916, Waste Materials Reclamation Hamilton Ont \$71,433, Wastewood Utilization St Stephen NB \$58,341, Water Shed Conservation Loch Lomond St John NB \$26,472, Wesley United Church Hall Building Committee Red Bank NB \$33,323, West Nipissing Sturgeon Falls Ont \$11,340, Wickham Recreation Build Up & Clean Up Hatfield Point NB \$10,814, Wickham Volunteer Fire Department Wickham NB \$17,228, Wildwood Diversified 1977 Moncton NB \$10,351, Windigo Transportation Round Lake Ont \$93,572, Women's Credit Union Toronto Ont \$125,452, Womens Institute Community Service Moncton NB \$17,597, Woodstock Awareness Programme Woodstock NB \$23,327, Woodstock Community Emergency Meas Org Woodstock NB \$11,853, Woodstock Old Home Week on the Move Woodstock NB \$22,622, Work Team Services Alexandria Ont \$95,585, Working Women Toronto Ont \$22,150, Workshop for Learning Disabled Children St Stephen NB \$16,735, Youth & Family Together Moncton NB \$34,050, Youth Profits from experience Venture Moncton NB \$10,416, Youth Recreation Red Bank NB \$10,180, Zetland Lodge 24 FTAM Shediac NB \$11,167, 22000 pieds carres sous polyethylene Rogersville NB \$20,122, 4 Saisons Installations Lions Club Bouctouche NB \$25,063, Adams Lake Band Chase BC \$34,094, Adanac Housing Co Operative Society Vancouver BC \$16,746, Addition to Keno Comm Hall & Landscaping Grounds (project name) YT \$11,517, Alberni District Fall Fair Association Port Alberni BC \$33,766, Ambrose Wallace Mount Currie BC \$46,982, Anahim Indian Band Alexis Creek BC \$22,452, Anahim Lake Community Association Anahim Lake BC \$29,476, Anderson Lake Indian Band D'Arcy BC \$17,660, AR WYATT Construction Ltd Nanaimo BC \$12,822, Arden Malcolm Cummings Gold Bridge BC \$22,323, Armstrong Enderby Historical Society Enderby BC \$11,143, Ashcroft Historic Club Ashcroft BC \$14,106, ASSN for Early Childhood Educ Vancouver BC \$28,318, ASSN for Mentally Retarded Kitimat BC \$25,201, Association of the Museum of Natural History Prince Rupert BC \$21,655, Atlin Indian Band Atlin BC \$24,899, Auxiliary Fort Nelson Hospital Fort Nelson BC \$19,244, Aware (Assisting Women's Awareness) New Westminster BC \$13,631, Axis Mime Theatre Society Vancouver BC \$16,981, Band Council Kwane Indian Band Burwash Landing YT \$14,071, Bayview Comm School Comm Vancouver BC \$22,819, BC Association for the Mentally Retarded Vancouver BC \$14,087, BC Coalition of the Disabled Vancouver BC \$38,833, BC Roadbuilders ASSN Vancouver BC \$41,324, BC Touring Council Vancouver BC \$12,936, BC Wildlife Federation Surrey BC \$37,425, BC Yukon Div

CNIB Vancouver BC \$34,272, BCANSI Local 123 Burns Lake BC \$16,859, BCANSI Local 125 Hazelton BC \$31,668, BCSPCA Prince Rupert Prince Rupert BC \$11,106, Beaver Creek Improvement District Port Alberni BC \$38,274, Bella Bella Band Council Waglisla BC \$46,120, Bella Coola Band Council Bella Coola BC \$53,234, Bevan Lodge Association Courtenay BC \$22,176, Bill Miner Society for Cultural Activities Kelowna BC \$22,605, Blue Beach Fishery Committee Lourde Nfld \$27,000, Blue River Community Association Blue River BC \$26,001, Bonaparte Indian Band Cache Creek BC \$26,545, Boundary District Curling Club Midway BC \$13,443, Boundary Family Community Grand Forks BC \$22,673, Boundary Regional Recreation Community Grand Forks BC \$12,684, Boys & Girls Clubs of Vanc Vancouver BC \$32,974, Boys & Girls' Club of Vernon Vernon BC \$32,284, Boys' & Girls' Club of Kamloops Kamloops BC \$27,544, Boys' & Girls' Clubs of Vancouver Vancouver BC \$15,682, Bralorne Briede River Community Hall Gold Bridge BC \$13,615, Bridge River Indian Band Lilloet BC \$22,102, Britannia Comm Services Ctre Vancouver BC \$216,160, Britannia Music Department Vancouver BC \$35,288, British Columbia Forest Museum Society Duncan BC \$24,078, British Columbia Wildlife Federation Nanaimo BC \$53,815, Burrard Indian Band North Vancouver BC \$17,098, Camp Homewood Incorporated Heriot Bay BC \$22,050, Campbell Lake Wood Products HYTHE BC \$47,754, Can Forestry Assn of BC Vancouver BC \$43,238, Canadian Association in Support Smithers BC \$10,458, Canadian Forestry Association Vancouver BC \$10,811, Canadian Mental Health Association Vernon BC \$13,011, Canadian Paraplegic Association Vancouver BC \$11,079, Canadian Wheelchair Sports Association Vancouver BC \$12,436, Canal Flats Recreation Commission Canal Flats BC \$13,644, Canex Speedway Nelson BC \$11,998, Canim Lake Band Canim Lake BC \$31,454, Canim Lake Band Social Service Canim Lake BC \$28,526, Canoe Creek Indian Band Dog Creek BC \$27,678, Canyon City Village Council Terrace BC \$103,012, Canyon Community Association Canyon BC \$21,059, Cape Mudge Indian Band Quathiahi Cove BC \$30,996, Carcross Band & Yansi Locals Carcross YT \$11,424, Cariboo Cerebral Palsy Association Williams Lake BC \$10,713, Cariboo Indian Friendship Society Williams Lake BC \$12,134, Carmacks Indian Arts & Crafts Carmacks YT \$17,644, Carmacks Indian Band Carmacks YT \$57,661, Carousel Theatre Society Vancouver BC \$24,528, Carrier Linguistic Committee Fort St James BC \$22,630, CDN Coun Christians & Jews Vancouver BC \$26,594, Cedar Cottage Neighbourhood Services Vancouver BC \$32,962, Cedar Lodge Society Cobble Hill BC \$25,906, Central Community Hall Society Ganges BC \$16,447, Central Okanagan Indian Friends Kelowna BC \$25,215, Cesa Labrador Straits Lase au Loup Nfld \$41,457, Cesa Port au Port Port au Port Nfld \$40,293, Champagne Aishihik Canada Works Haines Junction YT \$14,511, Champagne Aishihik Indian Band Haines Junction YT \$38,455, Charis Camp Chilliwack BC \$43,398, Chase Resource Committee Chase BC \$20,648, Cheanuh Development Ltd Sooke BC \$17,850, Chehalis Indian Band Harrison Mills BC \$66,423, Cherry Creek Recreation Community Port Alberni BC \$12,644, Cherryville Community Club Lumby BC \$16,773, Cheslatta Farming Ventures Ltd Burns Lake BC \$28,816, Cheslatta Indian Band Burns Lake BC \$20,897, Children's Television Association Vancouver BC \$15,860, Chilliwack Fish & Game Protection Chilliwack BC \$19,003, Chilliwack Valley Historical Society Chilliwack BC \$10,629, Chinese Cultural Centre Vancouver BC \$14,149, Chrisholme Society Langley BC \$20,899, Ciocese of Yukon Carcross YT \$17,474, City of Dawson Dawson YT \$35,966, City of Kelowna Kelowna BC \$11,775, City of Nanaimo Nanaimo BC \$19,345, City of Prince George Prince George BC \$53,591, City of Whitehorse Whitehorse YT \$40,794, Clayoquot Indian Band Tofino BC \$13,962, Coal Harbour Elementary School Coal Harbour BC \$12,522, Coast Foundation Society Vancouver BC \$62,757, Coldwater Indian Band Merritt BC

MANPOWER AND IMMIGRATION—Continued

\$21,681, Collingwood United Church Vancouver BC \$53,340, Columbia Valley Community Services Invermere BC \$17,536, Columbia Valley Sports Society Invermere BC \$19,179, Community Action Group for You Kamloops BC \$18,346, Community Alternatives Society Vancouver BC \$13,775, Community Outreach Project (Project name) BC \$32,211, Community Resource Ctre SOC Surrey BC \$48,971, Comox Valley Children's Day Care Courtenay BC \$22,050, Comox Valley Ford Ltd Courtenay BC \$10,266, Comex Vancouver BC \$10,579, Conne River Native Council Baie d'Espoir Nfld \$167,500, Coqualeetza Education Training Sardis BC \$29,139, Corp of Village of Hazelton Hazelton BC \$16,550, Corporation of Delta Delta BC \$14,280, Corporation of Quesnel Quesnel BC \$12,169, Corporation of the City of White Rock White Rock BC \$12,279, Corporation of the City of Courtenay Courtenay BC \$14,451, Corporation of the City of Revelstoke Revelstoke BC \$10,223, Corporation of the City Dawson Creek Dawson Creek BC \$20,869, Corporation of the District of Peachland Peachland BC \$14,010, Corporation of the District of Clearbrook Clearbrook BC \$13,300, Corporation of the Township of Richmond Richmond BC \$10,858, Corporation of the Township of Langley Langley BC \$17,136, Corporation of the Village of Hazelton Hazelton BC \$10,450, Corporation of the Village of Valemount Valemount BC \$15,912, Corporation of the Village of McBride McBride BC \$29,897, Corporation of the Village of Midway Midway BC \$32,159, Corporation of the Village of Cumberland Cumberland BC \$11,070, Corporation of the Village of Ucluelet Ucluelet BC \$20,183, Corporation of the Village of Vanderhoof Vanderhoof BC \$16,423, Corporation of Village of Pouce Coupe Pouce Coupe BC \$16,684, Council of the Hudson Hope Wonwon BC \$40,276, Cowichan Band Council Duncan BC \$21,523, Cowichan Fish & Game Association Duncan BC \$11,609, Cranbrook Boys & Girls' Club Cranbrook BC \$15,009, Crescent Beach Community Serv Crescent Beach BC \$39,039, Creston Branch Kootenay Society Creston BC \$17,582, Crossroads Cranbrook BC \$27,801, Cultural Committee Vancouver BC \$28,859, Cumberland Diagnostic Centre Cumberland BC \$12,109, Dawson City Museum Dawson City YT \$26,097, Dawson Creek Exhibition Society Dawson Creek BC \$14,589, Dawson Indian Band Dawson City YT \$13,153, Dawson Museum & Hist Soc Dawson City YT \$22,644, Delta Family Court Committee Delta BC \$15,679, Denman Island Recreation Community Denman BC \$32,018, Dept of Plant Science UBC Vancouver BC \$19,488, Dewdney Alouette Regional District Maple Ridge BC \$24,795, Discovery Passage Video Campbell BC \$18,064, District of Mackenzie Mackenzie BC \$19,453, District of Port Hardy Port Hardy BC \$12,765, District of Squamish Squamish BC \$80,834, Double Door Studio Ltd Mayne Island BC \$13,250, Douglas College Community New Westminster BC \$12,636, Doukhobor Village & Museum Castlegar BC \$40,110, Downtown Community Health Soc Vancouver BC \$42,998, Downtown Eastside Residents' Association Vancouver BC \$101,568, Downtown Eastside Women's Ctre Vancouver BC \$44,603, Duncan & District Association Duncan BC \$12,432, Dwnntn Blanshard Advisory Comm Victoria BC \$41,163, Engineering Department City of Vancouver Vancouver BC \$306,045, Esket Women's Group Williams Lake BC \$46,157, Evergreen Park Horsemen's Association Port Alberni BC \$17,917, Nfld Exploits Enterprises Ltd Windsor \$47,364, Fairview Mountain Golf Course Olive BC \$10,789, False Creek Cooperative Housing Vancouver BC \$10,802, Family Serv of Greater Vanc BC \$38,409, Fanny Bay Waterworks District Fanny Bay BC \$14,988, Faro Association for Children Faro YT \$29,090, Faro Community Development Group Faro YT \$16,931, Fernie Disco & Youth Society Fernie BC \$13,333, Fernwood Community Assn Victoria BC \$70,023, Fish Lake Cultural Education Centre Williams Lake BC \$13,780, Fort Nelson Liard Friendship Society Fort Nelson BC \$18,135, Fort Ware Indian Band Fort Ware BC \$47,981, Fortune Tailoring & Upholstery Fortune Nfld \$73,692, Fountain Homemakers Fountain Lillooet BC \$85,476, Fountain

Indian Bank Lillooet BC \$18,732, Franklin Community School Association Vancouver BC \$42,202, Fraser Correctional Resources Burnaby BC \$17,062, Friendship House Association Prince Rupert BC \$20,621, Frog Hollow Community Serv Vancouver BC \$48,430, Frog Hollow Neighbourhood House Vancouver BC \$20,815, Gander Bay Woodcrafts Clarkes Head Nfld \$160,575, Garry Wayne Anderson Vancouver BC \$12,533, Gastown Historic Area Vancouver BC \$37,424, Gillies Bay & District Community Association Gillies Bay BC \$23,582, Girl Guides of Canada Williams Lake BC \$25,200, Gitnaamx Community Development Phase II Gitnaamx BC \$30,744, Gitnaamx Council Hazelton BC \$62,868, Glen Vowell Band Council Hazelton BC \$21,816, Glen Vowell Band Office Hazelton BC \$44,226, Golden Outdoors Club Golden BC \$13,882, Golden Social Planning Council Golden BC \$29,503, Good Hope Lake Community Resources Cassiar BC \$10,175, Gordon House Services Vancouver BC \$37,598, Grace Lynn Day Care Society Hazelton BC \$20,000, Grand Forks & District Society Grand Forks BC \$10,983, Grand Forks Milling Cooperative Grand Forks BC \$11,466, Grandview Community Centre Vancouver BC \$19,478, Grandview Woodland Improvement Project Vancouver BC \$10,464, Greater Victoria Community Activities Victoria BC \$12,390, Green Bay Marketing Springdale Nfld \$33,788, Greenthumb Players' Society Vancouver BC \$19,992, Greenlake Businessmen's Association 70 Mile House BC \$15,246, Greenpeace Foundation Vancouver BC \$15,456, Greenville Village Council Greenville BC \$45,872, Greenwood Community Association Greenwood BC \$26,872, Greenwood Labor Day Committee Greenwood BC \$20,310, GRT Victoria Assoc for Retard Victoria BC \$52,826, Hac Victoria BC \$46,228, Hachilget Band Council New Hazelton BC \$44,521, Halalt Indian Band Council Chemainus BC \$20,668, Hallmark Society Victoria BC \$41,668, Harold Eckes Smithers BC \$24,166, Hastings Sunrise Act'n Council Vancouver BC \$17,629, Hastings Townsite Child Care Society Vancouver BC \$11,466, Hazelton Children's Home Hazelton BC \$10,794, Hazelton Curling Club New Hazelton BC \$15,876, Heffley Creek Community Recreation Facilities Heffley Creek BC \$23,377, Heritage Festival Society Vancouver BC \$16,281, Hesquiat Band Port Alberni BC \$21,688, Hickory Wing Ski Club Nordic Prince George BC \$11,035, Hilary Brown Hornby Island BC \$20,765, Historic Sites Committee Waglisla BC \$13,911, Holly Community School Day Care Society Vancouver BC \$21,916, Homalco Indian Band Powell River BC \$21,974, Hope Golf & Country Club Hope BC \$15,266, Hope Indian Band Hope BC \$40,244, Horsefly Community Club Horsefly \$12,301, Horsefly Historical Society Horsefly BC \$16,634, Hudson Hope Hall Development Society Hudson Hope BC \$16,523, Indian Homemakers Association Vancouver BC \$29,896, Interior Indian Friendship Society Kamloops BC \$26,802, Irvine's Landing Community Landing Centre Garden Bay BC \$18,572, Iskui Band Council Iskut BC \$52,080, Island Furniture St John's Nfld \$54,492, Islands Protection Committee Massett BC \$14,784, Jack Seaton Park Board Winfield BC \$18,061, Jamus Theatre Vancouver BC \$35,536, Japanese Community Volunteers Vancouver BC \$37,280, John Campbell Wells BC \$13,798, John Howard Society of British Columbia Vernon BC \$34,843, John Wayne Sterloff Vancouver BC \$30,156, Johnstone Creek James Creek Bull Control Rock Creek BC \$14,498, Kami Senior Citizens & Handicapped Persons \$29,652, Kamloops Museum Association Kamloops BC \$10,671, Kelowna Recycling Society Kelowna BC \$17,224, Kermode Friendship Society Terrace BC \$21,815, Kettle Friendship Society Vancouver BC \$22,995, Kimberley Arts & Crafts Centre Kimberley BC \$13,566, Kincolith Band Council Kincolith BC \$11,337, Kispiox Band Council Hazelton BC \$117,684, Kispiox Valley Community Association Hazelton BC \$30,450, Kitamaat Village Council Kitamaat Village BC \$14,180, Kitasoo Band Council Klemtu Swindle Island BC \$51,996, Kitasoo Band Council Klemiu BC \$54,432, Kitimat

MANPOWER AND IMMIGRATION—Continued

Association for the Mentally Retarded Kitimat BC \$19,306, Kitimat Cross Country Ski Club Kitimat BC \$21,867, Kitimat Oil Coalition Vancouver BC \$21,960, Kitkatla Band Council Kitkatla BC \$49,454, Kitsegukla Band Council South Hazelton BC \$37,452, Kitsel as Village Council Terrace BC \$46,567, Kitsilano Neighbourhood House Vancouver BC \$34,389, Kitsumkalin Band Council Terrace BC \$11,063, Kitwancow Anglican Church Kitwanga BC \$18,648, Kitwanga Community Army Hall Kitwanga BC \$37,934, Kitwanga Community Association Kitwanga BC \$14,138, Kiwanis Club of Kelowna Kelowna BC \$11,791, Kiwanis Club of Vancouver Vancouver BC \$37,645, Kiwassa Neighbourhood Ser: Vancouver BC \$41,022, Klondike Visitors' Association Dawson City YT \$24,081, Klauane Lake Athletic Association Mile 1083 YT \$12,688, Kootenay Chamber Orchestra Association Kimberley BC \$12,306, Kootenay Indian Area Council Cranbrook BC \$15,779, L'Arche Society Victoria BC \$14,994, La Troupe de la Seizième Vancouver BC \$32,627, Lakammen Band Deroche BC \$14,297, Langham Cultural Society Kaslo BC \$52,944, Lardeau Ski Area Improvement Project Meadow Creek BC \$16,705, Leonardo Da Vinci Cultural Society Vancouver BC \$19,660, Leonardo Da Vinci Public Library Vancouver BC \$14,864, Little Min Human Res Society Vancouver BC \$17,956, Local 312 Canadian Paperworks Ocean Falls BC \$10,362, Loretto Development Committee Port au Port Nfld \$58,918, Lower Similkameen Indian Band Keremeos BC \$22,932, Lytton Indian Band Lytton BC \$25,336, MacBride Museum Society Whitehorse YT \$11,205, Mackenzie Family Services Society Mackenzie BC \$11,436, Maclean Park Residents' Association Vancouver BC \$14,549, Maritime Museum of BC Victoria BC \$10,348, Marpole Oakridge Area Council Vancouver BC \$49,113, Marpole Oakridge Comm Assoc Vancouver BC \$23,566, Massett Band Council Massett BC \$20,243, McConnell Creek Farmers' Institute Mission BC \$14,981, Medusa Marine Educational Services Port Moody BC \$13,737, Mennonite Central Committee Clearbrook BC \$23,293, Mental Health Activity Program Kamloops BC \$11,556, Mental Health Clinic North Vancouver BC \$12,810, Metlakatla Band Council Prince Rupert BC \$30,691, Michael William Day Prince George BC \$11,399, Military Engineer Association Sardis BC \$25,100, Mir Publication Society Grand Forks BC \$13,082, Mission Golf Club Mission BC \$74,040, Moricetown Band Council Moricetown BC \$55,590, Moricetown Econ Devel Assn Smithers BC \$10,694, Mosaic Vancouver BC \$49,302, Mount Pleasant Family Centre Vancouver BC \$13,547, Mount Pleasant Neighbourhood House Vancouver BC \$16,472, Mount Pleasant Neighbourhood Vancouver BC \$20,227, Mrs Elizabeth Ann Manji Terrace BC \$24,433, MSA Community Services Abbotsford BC \$23,517, MSA General Hospital Abbotsford BC \$10,601, MSA Halfway House Society Clearbrook BC \$22,684, Musqueam Indian Band Vancouver BC \$18,937, Nanaimo & District Museum Society Nanaimo BC \$21,639, Nanaimo Association for the Mentally Retarded Nanaimo BC \$15,332, Nanaimo Band Administration Nanaimo BC \$36,357, Nanaimo District Naturalist Class Nanaimo BC \$17,125, Native Courtworker & Counselling Vancouver BC \$156,054, Native Women's Group Smithers BC \$14,087, Nawican Friendship Centre Dawson Creek BC \$10,200, Nechako Justice Council Association Vanderhoof BC \$14,744, Necoslie Indian Band Fort St James BC \$32,004, Neesh Tow Friendship Centre New Westminster BC \$15,262, Neighborhood Services Assoc Vancouver BC \$49,976, Nelson Community Centre Nelson BC \$10,918, Neskanilth Indian Band Chase BC \$38,745, Ness Lake Bible Camp Prince George BC \$22,237, New Aiyansh Village Council New Aiyansh BC \$28,618, New Denver Kiyowakai Society New Denver BC \$14,772, New Vista Society Burnaby BC \$13,112, Nfld Veg Market Advisory Board St John's Nfld \$80,000, Nimpkish Band Council Alert Bay BC \$23,953, Niti-naht Band Council Port Alberni BC \$13,477, Nooatich Indian Band Merritt BC \$13,742, North Coast Committee to save Prince Rupert BC \$20,156, North End Recreation Commission Bowser

BC \$14,599, North Shore Family Services North Vancouver BC \$15,990, North Shore 12 Step Club North Vancouver BC \$14,166, North Thompson Indian Band Barriere BC \$24,868, Northern Training Centre Smithers BC \$15,561, Northfield Alternative School Nanaimo BC \$20,659, Okanagan College Kelowna BC \$14,282, Old Crow Indian Band Old Crow Yt \$11,928, Oliver & District Association for Mentally Handicapped Oliver BC \$12,270, Osborne Guest Home Terrace BC \$11,511, Osoyoos Recreation Enhancement Program Osoyoos BC \$16,968, Owikeno Village Rivers Inlet BC \$10,353, Pacific National Exhibition Vancouver BC \$10,353, Pavilion Indian Band Cache Creek BC \$81,203, Peace Land Activity Centre Dawson Creek BC \$11,898, Penticton & District Social Penticton BC \$11,158, Penticton & District Society Penticton BC \$30,996, Penticton Art Gallery Penticton BC \$11,709, Penticton Chamber of Commerce Penticton BC \$18,727, Penticton Golf & Country Club Penticton BC \$32,366, Penticton Indian Band Penticton BC \$18,503, Penticton Recreation Commission Penticton BC \$15,108, Pocomo Boys' & Girls' Club Demonstration Project Port Coquitlam BC \$12,138, Port au Port Agricultural Society Port au Port Nfld \$17,000, Port au Port Economic Development Association Port au Port Nfld \$20,000, Port Simpson Band Council Port Simpson BC \$13,675, Port Simpson Recreation Port Simpson BC \$22,022, Postville Boal Yard Postville Nfld \$69,253, Powell River Boys' & Girls' Club Powell River BC \$13,267, Prince George Activator Society Prince George BC \$15,884, Prince George Art Gallery Prince George BC \$14,060, Prince George Community Resources Prince George BC \$40,916, Prince George Day Care Society Prince George BC \$10,271, Prince George Justice Council Prince George BC \$17,490, Prince Rupert Lions Prince Rupert BC \$44,804, Prince Rupert Options for Women Prince Rupert BC \$15,934, Prince Rupert Visitors' Bureau Prince Rupert BC \$18,933, Princeton & District Pioneers Princeton BC \$15,168, Princeton Community Services Princeton BC \$13,298, Princeton Recreation Commission Princeton BC \$12,012, Prophet River Indian Band Prophet River BC \$29,254, Public Advisory Committee Creston BC \$29,778, Queen Charlotte City Women's Group Queen Charlotte City BC \$19,083, Queen Charlotte Island Health Services Masset BC \$79,384, Quesnel & District Association Quesnel BC \$18,298, Quesnel Tillicum Society Quesnel BC \$10,487, Ralph Calvin Walker Campbell River BC \$22,736, Ray Cam Co Operative Association Vancouver BC \$47,474, Recreation Commission Burns Lake BC \$47,376, Recreation Services Kelowna BC \$11,554, Recycling Council of BC Victoria BC \$44,646, Redbrush Indian Enterprises Chilanko Forks BC \$21,974, Regional District of Central Okanagan Kelowna BC \$16,775, Regional District of East Kootenay Cranbrook BC \$18,999, Regional District of Fraser Fort George Prince George BC \$31,218 Regional District of Okanagan Penticton BC \$46,438, Renfrew Collingwood Citizens Community Vancouver BC \$14,784, Reverend Robert A Delcatty Quesnel BC \$10,312, Ross River Curling Club Ross River Yt \$15,945, Ross River Indian Band Council Ross River Yt \$11,016, Rossland Historical Museum Association Rossland BC \$13,258, Rotary Club of Chilliawack Chilliawack BC \$28,589, Royal Canadian Legion Chilliawack BC \$18,131, Rutland Lions' Club Kelowna BC \$14,036, Salmon Arm & District Workshops Salmon Arm BC \$14,223, Saltspring Island Community Ganges BC \$15,845, Salvation Army Thrift Store Kelowna BC \$10,952, Saturna Volunteer Fire Department Saturna Island BC \$11,659, School District 52 Prince Rupert Prince Rupert BC \$14,333, Scowlit Indian Band Harrison Mills BC \$10,416, Sea Forest Products Feasibility Study Bide Arm Nfld \$40,000, Sechelt Indian Band Sechelt BC \$33,116, Selkirk Indian Band Pelly Crossing Yt \$74,932, Senior Citizens' Activity Centre Falkland BC \$17,799, Sepia Players' Society Vancouver BC \$13,089, Shackan Indian Band Merritt BC \$11,952, Shawkak Valley Community Club Haines Junction Yt \$52,558, Shuswap Day Care Society Salmon Arm BC \$21,940, Shuswap Homemakers' Service Sorrento BC \$10,757,

MANPOWER AND IMMIGRATION—Continued

Shuswap Living History Shuswap BC \$13,352, Silvery Sloca Historical Society New Denver BC \$16,669, Skeena Ice Arena Association Hazelton BC \$12,365, Skidegate Band Council Cheen Charlotte City BC \$17,684, Skidegate Recreation Centre Queen Charlotte BC \$18,614, Skulkayn & Yakweakwoose Indian Band Sardis BC \$24,744, Skulkayn Indian Band Sardis BC \$24,934, Slocan Valley and Arrow Lakes Winlaw BC \$15,544, Smithers Curling Club Smithers BC \$12,222, Smithers Indian Friendship Centre Smithers BC \$113,810, Smithers Ski Club Smithers BC \$13,263, Soc for Rec of Handicapped Victoria BC \$49,816, Soda Creek Indian Band Williams Lake BC \$11,211, Sooke Forum Council Sooke BC \$17,350, Sooke Region Historical Society Sooke BC \$15,208, Sorrento Lions' Club Sorrento BC \$16,657, South Okanagan Union Board Kelowna BC \$23,811, South Vancouver Island Aid the Fish Sooke BC \$29,245, Southern Labrador Development Association Forteau Forteau Nfld \$10,000, Spallumcheen Band Enderby BC \$10,597, Sparwood Community Care Society Sparwood BC \$15,288, Spec Vancouver BC \$35,200, Squamish Indian Band North Vancouver BC \$17,248, St James Social Service Soc Vancouver BC \$95,333, St John Council for British Columbia Vancouver BC \$22,205, St Michaels Univ School Soc Victoria BC \$15,400, St Philip's Anglican Church Teslin YT \$17,299, St Thomas Anglican Church Vancouver BC \$23,940, Stellquo Indian Band Fraser Lake BC \$74,020, Stewart Historical Society Stewart BC \$12,197, Stoney Creek Indian Band Vanderhoof BC \$11,294, Strathcona Community Centre Vancouver BC \$14,339, Strathcona Property Owners Vancouver BC \$68,483, Stuart Tremblay Lakes Band Fort St James BC \$44,446, Summerland Trail Riders' Association Summerland BC \$18,223, Sunnyside Workshop Kelowna BC \$14,964, Sunrise Learning Centre Society Vancouver BC \$37,527, Sunshine Coast Regional District Sechelt BC \$19,614, Surrey Assn Mentally Retarded Surrey BC \$28,478, Surrey Co Ordinated Alcohol & Drug Services Surrey BC \$17,136, Surrey Inter Section Society Surrey BC \$32,948, Surrey Parks & Recreation Comm Surrey BC \$38,074, Surrey Success Makers (project name) Surrey BC \$49,900, Switzemalph Society Salmon Arm BC \$35,951, Tache Noyeah Recreation Commission Fort St James BC \$22,294, Tahltan Band Council Telegraph Creek BC \$73,689, Takla Lake Band Council Takla Landing BC \$39,270, TBA 3 Surrey BC \$51,290, Telkwa Foundation Telkwa BC \$28,711, Terrace & District Chamber of Commerce Terrace BC \$11,466, Terrace & District Community Group Terrace BC \$24,503, Terrace Answering Bureau Terrace BC \$32,676, Teslin Community Association Teslin Yt \$10,263, Tete Jaune Community Club Valemont BC \$26,130, The Belfry Victoria BC \$17,896, The Botanical Garden UBC Vancouver BC \$34,293, The Corp of Vill of Vanderhoof Vanderhoof BC \$13,207, The Hub St John's Nfld \$199,292, The Newtowne Collection Kamloops BC \$10,800, Three Rock Cove Development Committee Port au Port Nfld \$30,170, Thunderbird Neighbourhood CTR Vancouver BC \$52,927, Timber Harvesting Feasibility Study Jamestown Nfld \$31,179, Atlin Volunteer Fire Dept Atlin BC \$15,876, Town of Comox Comox BC \$11,834, Town of Ladysmith Ladysmith BC \$13,120, Town of Williams Lake Williams Lake BC \$13,634, Trail Historical Society Trail BC \$10,812, Treatment Centre for Children Surrey BC \$63,166, Tri Agency Youth Group Work Program (project name) BC \$59,980, Is' Zil Board of Education Mount Currie BC \$63,185, Tsartlip Band Council Brentwood BC \$14,270, Tskut Band Council Tskut BC \$13,939, Tsulquate Band Council Port Hardy BC \$29,222, Tynehead Zoological Society Vancouver BC \$13,467, Ulkatcho Indian Band Anahim Lake BC \$40,841, Union of BC Indian Chiefs North Vancouver BC \$31,223, Union of Spiritual Community Grand Forks BC \$14,725, United Native Nations (Local 1) Kamloops BC \$22,037, United Native Nations Local 108 Vancouver BC \$36,987, United Native Nations (Local 1) Merritt BC \$12,276, United Native Nations (Local 11) Telkwa BC \$21,126, United Way Greater Vancouver Vancouver BC \$14,534, Univer-

sity of British Columbia Campbell River BC \$20,832, UNN Friendship Society Vernon BC \$25,129, Upper Island Low Income Society Courtenay BC \$17,640, Upper Nicola Indian Band Merritt BC \$16,934, Valley Native Friendship Centre Duncan BC \$13,338, Van Branch CDN Men Hlth Asse Vancouver BC \$66,478, Vanc Mental Patients Assoc Soc Vancouver BC \$45,086, Vancouver City Digest Society Vancouver BC \$13,650, Vancouver City Police Vancouver BC \$33,103, Vancouver Co Operative Radio Vancouver BC \$23,142, Vancouver Island Exhibition Association Nanaimo BC \$13,737, Vancouver Island Section Duncan BC \$19,759, Vancouver Little Theatre Assn Vancouver BC \$26,691, Vancouver Mental Patients Association Vancouver BC \$28,913, Vancouver Playhouse Vancouver BC \$17,287, Vancouver Police Department Vancouver BC \$53,596, Vancouver South Lawn Bowling Vancouver BC \$22,168, Vancouver Status of Women Vancouver BC \$35,700, Variety's Treatment Centre for Children Surrey BC \$21,678, Vernon Community Recycling Society Vernon BC \$17,758, Vernon Social Planning Council Vernon BC \$13,389, Vernon Women's Centre Society Vernon BC \$13,167, Vic Branch Cdn Men Hlth Assoc Victoria BC \$39,876, Victoria Native Friendship Centre Victoria BC \$12,655, Victoria Read Society Victoria BC \$58,384, Victoria School for Handicapped Victoria BC \$13,730, Victoria YM YWCA Victoria BC \$12,638, Village of Ashcroft Ashcroft BC \$17,893, Village of Chetwynd Chetwynd BC \$29,338, Village of Fort Nelson Port Nelson BC \$13,860, Village of Lillooet Lillooet BC \$11,655, Village of Port Edward Port Edward BC \$11,116, West Coast Activity Centre Port Renfrew BC \$16,999, West End Community Centre Vancouver BC \$27,849, Westbank Indian Council Westbank BC \$45,677, Western Association for Youth Pitt Meadows BC \$19,530, Western Canadian Universities Bamfield BC \$15,603, Western Institute for the Deaf Vancouver BC \$35,532, Westside Human Action Movement Kamloops BC \$14,117, Whe La La U Area Council Allet Bay BC \$17,621, White Rock Come Share Society White Rock BC \$16,717, Whitehorse Boys & Girls' Club Whitehorse YT \$33,295, Whitewater Ski Society Nelson BC \$10,994, Williams Lake Library Association Williams Lake BC \$11,810, Williams Lake Mental Health Association Williams Lake BC \$12,009, Wilson Creek Community Centre Association Sechelt BC \$36,518, Winfield Okanagan Centre Program Winfield BC \$14,133, Winch Memorial Hospital Hazelton BC \$14,297, Yale & District Volunteer Fire Department Yale BC \$26,558, Yanst-Beaver Creek Local Beaver Creek YT \$13,104, YMCA of Greater Vancouver Vancouver BC \$11,092, YNB Champagne Aishihik Band Haines Junction YT \$55,334, Yukon Association for Children Whitehorse YT \$19,285, Yukon Child Care Association Whitehorse YT \$19,572, Yukon Conservation Society Whitehorse YT \$11,851, Yukon Humane Society Whitehorse YT \$42,619, Yukon Indian Arts & Crafts Society Whitehorse YT \$19,576, Yukon Native Brotherhood Whitehorse YT \$21,004, Yukon Rehabilitation Whitehorse YT \$10,669, YWCA of Yukon Whitehorse YT \$11,679, 411 Seniors Centre Society Vancouver BC \$42,681, Abegweit Indian Band Charlottetown PEI \$107,281, Aberdeen Soapstone Project Frobisher Bay NWT \$40,286, Able Courier Service Halifax NS \$10,394, Acadian Museum Innovation Summerside PEI \$16,752, Ace Upholstery Digby NS \$13,996, Aces Halifax North Halifax NS \$78,047, Aces Spryfield Kings Heights Halifax NS \$78,309, Achagas Sipie Metis Local Atikameg Alta \$34,867, Aklavik Works Inuvik NWT \$29,904, Akvilikjuag Samattitjuq Pelly Bay NWT \$34,315, Akvilikjuag Samattitjuq Yellowknife NWT \$18,475, Alberta Association for the Dependent Handicapped Edmonton Alta \$35,070, Alberta Seventh Step Calgary Alta \$186,187, Alberta Society for Autistic Children Edmonton Alta \$19,490, Alberton Community Improvement Project Alberton PEI \$20,376, Alcohol and Drug Abuse Charlottetown PEI \$16,380, Alexander Band Enterprises Morinville Alta \$165,279, Alexis Band Glenevie Alta \$103,657, Alexis Indian Band Glenevie Alta \$13,130, Annandale Bait Shed Project Souris PEI \$22,711,

MANPOWER AND IMMIGRATION—Continued

Anzac Citizen's Association Fort McMurray Alta \$19,782, Anzac Metis Association Ft McMurray Alta \$15,652, Arch Enterprises Edmonton Alta \$182,698, Arctic Bay Ladies Group Resolute Bay NWT \$45,420, Ardmore United Church Ardmore Alta \$14,994, Argyle Shore Hall Argyle Shore PEI \$16,670, Arnati Katujukagitig Frobisher Bay NWT \$13,974, Assistance to SR Disabled Citizens Souris PEI \$19,356, Athabasca Cree Chipewyan Bands Fort Chipewyan Alta \$40,772, Auxiliary Drive Tyne Valley PEI \$22,284, Backwoods Colony Association Desmarais Sandy Lake Alta \$15,025, Backwoods Colony Association Sandy Lake via Desmarais Alta \$17,925, Basilica Recreation Centre Charlottetown PEI \$24,800, Battled River Agricultural Society Manning Alta \$11,905, Be Prepared Charlottetown PEI \$20,200, Beauvallon Bd of Trade Beauvallon Alta \$12,285, Beaver Lake Fashion & Sportswear Lac La Biche Alta \$157,090, Beaver Lake Indian Band Council Lac La Biche Alta \$23,190, Bedegue Area Community Ser Bedegue PEI \$20,814, Bedegue Area Canada Works Central Bedegue PEI \$86,692, Bethany Nursing Home of Camrose Camrose Alta \$12,962, Big Brothers of PEI Charlottetown PEI \$30,541, Big Prairie Metis Colony High Prairie Alta \$48,515, Bigstone Band Desmarais Alta \$58,872, Bissell Centre Edmonton Alta \$80,603, Blackfoot (LEAP) Development Gleichen Alta \$18,000, Blackfoot Band Housing Society Ltd Gleichen Alta \$59,585, Blackfoot Band Tribal Administration Gleichen Alta \$59,662, Blackfoot Band Welfare Office Gleichen Alta \$37,176, Blood Band Council Standoff Alta \$18,108, Blood Band Reserve 148 Standoff Alta \$153,106, Blood Tribe Administrative Standoff Alta \$19,635, Blood Tribe Standoff Alta \$32,878, Blue Ribbon Co Op Little Dover NS \$214,460, Blueberry Production Restoration Ellerslie PEI \$30,695, Borden Community Project Borden PEI \$18,489, Borden Improvement Project Borden PEI \$75,025, Bow Island Minor Baseball and Hockey Association Bow Island Alta \$10,707, Boyer River Indian Band High Level Alta \$50,669, Brae Harbour Port Renovation & Construction Brae Harbour PEI \$16,816, Broughton Island Workshop Frobisher Bay NWT \$13,622, Bunbury Recreational Facilities Bunbury PEI \$14,764, Burton Recreational Facilities Bloomfield PEI \$24,578, Caddotte Lake Comm Association Caddotte Lake Alta \$38,816, Caernarvon I Tenant's Association Edmonton Alta \$21,444, Calgary East Rotary Club Calgary Alta \$13,097, Calgary Native Friendship Society Incorporated Calgary Alta \$10,396, Calling Lake Community Association Calling Lake Alta \$13,201, Camp 3 F Cabin Building Camp 3 F Association Plamondon Alta \$14,165, Canadian National Institute for the Blind NE Calgary Alta \$12,689, Caribou River Alcohol Rehabilitation Inuvik NWT \$37,440, Castor Golden Circle Club Castor Alta \$13,260, Central Prince Grassland Ass'n Tyne Valley PEI \$23,575, Central Slave Lake Agri Kinuso Alta \$10,200, Cerebral Palsy Association in Alberta Calgary Alta \$38,229, CES Guysborough Guysborough NS \$96,101, CGM Holdings Ltd Guysborough NS \$17,650, Charlottetown Watershed Charlottetown PEI \$23,316, Charlottetown YMCA Charlottetown PEI \$83,960, Cherry Canyon Recreation Bear Canyon Alta \$16,800, Chief and Council Slaves of the Upper Hay River Band Chateh Alta \$42,790, Church Restoration Kensington PEI \$23,185, City of Calgary Parks Rec Dept Central Svcs Branch Calgary Alta \$25,665, City of Camrose Camrose Alta \$16,147, City of Medicine Hat Alberta Comm Serv Div Medicine Hat Alta \$31,278, Claresholm District Parks and Recreation Claresholm Alta \$28,530, Claresholm Granum Staveland and Dist Prev Soc Services Claresholm Alta \$30,771, Clubhouse Construction Summerside PEI \$16,136, Clyde River Cultural Project Frobisher Bay NWT \$35,996, Coalition Supportive Services Halifax NS \$43,210, Cold Lake Tribal Administration Grand Centre Alta \$33,348, Coleman Community Hall Coleman PEI \$20,764, Communications Regional News Reporting Yellowknife NWT \$18,514, Community Care Liaison Committee Ponoka Alta \$33,010, Community Construction Arctic Bay Recreation Comm Arctic Bay NWT \$11,014, Community

Employment Services Edmonton Alta \$116,154, Community Garden Rink Maintenance Kensington PEI \$20,588, Community History Today & Tomorrow Abrams Village PEI \$19,686, Community Improvement Program Fort Simpson NWT \$28,117, Community Income Tax Services Edmonton Alta \$50,677, Community Upholstery and Repair Halifax NS \$12,153, Confederation Centre Concert Charlottetown PEI \$24,062, Construction & Remodeling of Marine Plants Co Op Charlottetown PEI \$33,956, Consumer Information Services Yellowknife NWT \$15,574, Coppemine Youth Development Council Coppemine NWT \$15,878, Cornwall Village Recreation Cornwall PEI \$20,776, Council of Social Affairs of the RC Diocese of Calgary Calgary Alta \$14,978, County of Athabasca Athabasca Alta \$46,741, Covehead Harbour Improvement York PEI \$26,672, Crack of Dawn Project Norman Wells NWT \$70,832, Crapaud Community Improvement Crapaud PEI \$24,979, Creation & Training Program Churchill Manitoba \$29,484, Cree Cultural Inclusion Frobisher Bay NWT \$11,443, Crownstest Pass Horticultural Dev Blairmore Alta \$18,375, Cultural Heritage Three Mile Plains NS \$72,142, Curling Rink Renovation Recreation Committee Eskimo Point NWT \$11,146, Dechinta Fort Simpson NWT \$17,142, Delburne & Distr Argic Delburne Alta \$10,200, Delton Community League Edmonton Alta \$13,481, Dene Band Council Office Fort Providence NWT \$22,874, Dene Emergency Repair Program Yellowknife NWT \$80,320, Dene Go Geh Deh Yellowknife NWT \$45,576, Dene Nation Account Yellowknife NWT \$10,448, Dene Works & Recreation Program Tree of Peace Yellowknife NWT \$14,760, Dene Workshop Block 500 Yellowknife NWT \$32,392, Detah Dene Band Yellowknife NWT \$17,536, Development Quahaug Industry Ellerslie PEI \$21,440, Do It Yourself Legal Project Charlottetown PEI \$11,076, Dove Centre Bonnyville Alta \$10,404, Dr Piano Halifax NS \$15,488, Drift Pile River Indian Reserve Drift Alta \$26,812, Duggan Social Group Work Edmonton Alta \$12,504, Duggan Social Services Edmonton Alta \$32,000, Dundas & Bridgetown CIC Cardigan PEI \$11,923, Dundas Bridgetown CIC Charlottetown PEI \$12,730, Dundas Central Kings Churches & Cemetery Dundas PEI \$18,682, East Prairie Settlement High Prairie Alta \$12,368, East Prairie Wood Products East Prairie Alta \$156,000, East Royalty Development Program Charlottetown PEI \$11,102, Eastern Kings Advisory Board Home Repair Souris PEI \$12,378, Eastern Kings Community Improvement Souris PEI \$11,945, Eastern Kings Home Repair Souris PEI \$34,218, Eastern Kings Sports Arena Souris PEI \$71,236, Ecum Secum Moser River Homemakers Group Inc Moser River NS \$19,156, Edm Assoc for the Mentally Retarded Edmonton Alta \$10,424, Edmonton Catholic School Syst Edmonton Alta \$18,682, Edmonton Chinatown Planning Committee Edmonton Alta \$11,061, Edtn Social Services for Disabled Edmonton Alta \$10,644, Educational Enrichment for Residential Living Charlottetown PEI \$17,326, Elizabeth Colony Council Grande Centre Alta \$27,283, Elizabeth Settlement Grand Centre Alta \$52,151, Ellerslie Bideford Devel Island Dance Ensemble Charlottetown PEI \$12,580, Elmsdale Community Club Elmsdale PEI \$14,225, Emerald Recreation Club Emerald PEI \$15,892, Employability Preparation Halifax NS \$58,565, Erection of a building for Recreation Summerside PEI \$26,128, Ermineskin Band Enterprises Hobbema Alta \$16,816, Expansion to Legion Community Hall Tignish PEI \$39,388, Facilities Manager & Youth Instructor Inuvik NWT \$20,791, Faust Metis Local 147 Faust Alta \$10,166, Fireguard 77 Port Resolution Settlement Council Pine Point NWT \$40,075, First Aid & Home Nursing Yellowknife NWT \$31,366, Fishermans Parkdale Recreation Sherwood PEI \$10,377, Fishing Lake Colony Council Sputnikow Alta \$12,008, Fishing Lake Metis Colony Fishing Lake Alta \$11,397, Fishing Lake Metis Colony 10 Sputnikow Alta \$38,258, Fort Good Hope Settlement Council Fort Good Hope NWT \$12,469, Fort Liard Community Hall Fort Liard NWT \$55,541, Fort Mackay Band Fort Mackay Metis Local Fort Mackay Alta \$13,163, Fort Macleod and

MANPOWER AND IMMIGRATION—Continued

District Recreation Board Fort Macleod Alta \$33,401, Fort Mackay Band Fort Mackay Alta \$27,741, Fort McMurray Band Council Fort McMurray Alta \$15,710, Fort Simpson Broadcast-
 ing Society Fort Simpson NWT \$14,565, Fort Simpson Dene Band Council Fort Simpson NWT \$11,250, Foxly River Commu-
 nity Centre Rehabilitation Portage PEI \$32,430, Freetown United Church Renovation Freetown PEI \$30,789, Friendly Senior Citizens Club Ellerslie PEI \$30,000, Frog Lake Tribal Administration Frog Lake Alta \$29,673, Fur Mar Group Sydney NS \$29,733, Garden City Senior Citizens Association Magrath Alta \$16,718, Gencheff Crippled Children's Camp Charlottetown PEI \$11,902, Georgetown Harbour Bait Shed Georgetown PEI \$33,599, Gift Lake Metis Colony Gift Lake Alta \$39,102, Glendon Agricultural Society Glendon Alta \$27,481, Glooscap Lumber & Building Supply Assoc Mic Mac Post Office NS \$154,399, Graham's Pond Bait Shed Montague PEI \$58,626, Guy Donnelly Sportex Society Donnelly Alta \$13,180, Guysborough County Resource Enterprises Co Op Ltd Guysborough NS \$19,864, Guscoco Co Resource Enterprises Co Op Ltd Canso NS \$56,985, Handicapped Services Committee Wainwright Alta \$10,886, Handy Helpers Charlottetown PEI \$24,587, Hay River Golf Course Hay River NWT \$51,916, Heart Lake Indian Band Lac La Biche Alta \$32,989, Help Information & Distress Centre Yellowknife NWT \$12,526, Heritage Agricultural Society Stony Plain Alta \$12,228, Heritage Preservation Charlottetown PEI \$41,665, High Prairie Rural Electrification Association Ltd High Prairie Alta \$19,683, Historic Building Preservation Charlottetown PEI \$34,969, Home Makers Bureau Halifax NS \$24,417, Home Repair Inverness Inverness PEI \$30,476, Horse Lake Band Canada Works Hythe Alta \$26,051, Horse Lake Indian Band Hythe Alta \$12,564, Hunter's & Trapper's Association Eskimo Point NWT \$12,382, Ice House Project 2 Port Good Hope NWT \$16,898, Igutag Group Frobisher Bay NWT \$86,252, Ikayutit Churchill Manitoba \$31,196, Improvement District No 5 Blairmore Alta \$30,114, Improvements Extends to Recreational & Tourist Facilities Tingsh PEI \$26,886, Improving the Community of Kensington Kensington PEI \$14,028, Indian Rights for Women Edmonton Alta \$11,824, Individualized Child Development Charlottetown PEI \$17,369, Ingamo Hall Friends Hip Centre Inuvik NWT \$38,088, Inner City Leap Development Calgary Alta \$22,682, Inner City Project Calgary Alta \$29,672, Inuit Illiniatisijit Inuit Pigusiginit Frobisher Bay NWT \$11,008, Inuit Pitqosii Baker Lake NWT \$47,789, Innummarit Cultural Association Igloolik NWT \$34,529, Isolated Comm Advisory Bd Slave Lake Alta \$11,733, Isthm Island Community Metis Association Local 55 Yellowknife NWT \$21,689, James Retoolook Yellowknife NWT \$15,223, Janvier Band Chard Alta \$55,490, Job Exposure Charlottetown PEI \$41,256, Join Cadets Charlottetown PEI \$19,968, Jousard Metis Local 148 Jousard Alta \$18,899, Jousard Sports Association Jousard Alta \$14,670, JP Sullivan and Associates Limited Vermilion Alta \$18,457, Kapaskwatinak Association Peerless Lake Alta \$18,000, Kee Wee Tia Nok Metis Local 129 Wabasca Alta \$34,285, Kee Wee Tin Nak Metis Local 129 Wabasca Alta \$24,554, Keewatin Communication Project Rankin Inlet NWT \$13,746, Keewatin Environmental Research Study Rankin Inlet NWT \$15,045, Keewatin Sports & Recreation Rankin Inlet NWT \$12,012, Kehewin Cree Tribal Council Bonnyville Alta \$27,223, Kehewin Crest Tribal Council Bonnyville Alta \$11,229, Kehewin Steel Industries Ltd Bonnyville Alta \$152,572, Kelly's Cross Area Improvement Assin Bonshaw PEI \$54,369, Kensington Development Kensington PEI \$28,243, Kerby Assembly Calgary Alta \$29,157, Kikino Colony Council Kikino Alta \$79,960, Kikino 7W Settlement Association Caslan Alta \$66,446, Kikiteevik Nunxmi Yellowknife NWT \$25,255, Kings County Savings Program Charlottetown PEI \$14,160, Kings County One Parent Family Project Charlottetown PEI \$19,124, Kingsmen Club of Summerside Summerside PEI \$44,647, Kinuso and District Senior Citizens Friendship Club

Kinuso Alta \$24,065, Knottwood Community League Edmonton Alta \$10,681, Koomuit Co Op Community Benefit Yellowknife NWT \$12,488, Koomuit Co Operative Pelly Bay NWT \$22,198, Kuh Nah Equipment Calling Lake Alta \$140,160, La Crete Chamber Of Commerce La Crete Alta \$15,304, La Fabrique Saulnierville NS \$16,743, Lac La Martre Settlement Council Yellowknife NWT \$27,076, Lacombe Action Group for the Handicapped Lacombe Alta \$13,896, Lacrete Chamber Of Commerce Lacrete Alta \$16,874, Launching Harbour Bait Shed Montague PEI \$35,750, Lennox Island Forestry Project Ellerslie PEI \$80,597, Lethbridge Naturalists Lethbridge Alta \$10,391, Life Skill Training for Handicapped St Eleanor's PEI \$32,512, Lions Community Betterment Sherwood PEI \$14,889, Lions Home Improvement North Rustico PEI \$23,488, Little Buffalo Community Board Little Buffalo Alta \$21,598, Little Buffalo Community Road Little Buffalo Alta \$13,003, Little Red River Band Fox Lake Alta \$27,770, Little Red River Band Jean d'Or Prairie Alta \$35,327, Local Incentive for Entertainment (Life) Dixonville Alta \$12,787, Local 111 Metis Association Lac La Biche Alta \$19,383, Log Cutting Project Fort Smith NWT \$11,005, Log Harvest for Housing Fort Liard NWT \$25,636, Loon Lake Development Association Red Earth Creek Alta \$20,458, Lorne Valley Community Project Lorne Valley PEI \$13,138, Lot 16 Grassland Ass'n Misouche PEI \$13,841, Louis Bull Band Enterprises Hobbema Alta \$13,451, Mackenzie Craft & Lifeskills Yellowknife NWT \$13,970, Mackenzie River Voyagers Norman Wells NWT \$19,547, Macrame & Weaving Yellowknife NWT \$16,461, Mannville Alcohol and Drug Project Mannville Alta \$36,549, Mannville and District Agricultural Society Mannville Alta \$14,380, Maple House Inc O'Leary PEI \$27,049, Maple Leaf Curling Club O'Leary PEI \$22,807, McAulay's Wharf Belfast PEI \$25,549, Men's Hostel Services Charlottetown PEI \$18,623, Metis Assoc of Alberta (Local 101) Calgary Alta \$18,023, Metis Association of Alberta Alberta Beach Alta \$10,281, Metis Association Local 124 Fort Chipewyan Alta \$23,004, Metis Association Local 173 Manning Alta \$11,627, Metis Association of Alberta Local 160 Alberta Beach Alta \$15,881, Metis Association of Alberta Local 147 Faust Alta \$22,276, Metis Association Of Alta Blue Ridge Alta \$21,924, Metis Association 128 Smith Alta \$25,547, Metis Campsite Fort Smith Metis Association Fort Smith NWT \$32,280, Metis Local Desmarais Alta \$26,387, Metis Local 129 Wabasca Alta \$16,384, Metis Local 139 Canyon Creek Alta \$22,272, Metis Local 148 Jousard Alta \$23,981, Metis Local 70 Winterburn Alta \$12,460, Mic Mac Fisheries Dev Assoc Baddeck NS \$15,424, Mighty Peace Golf & Country Peace River Alta \$11,118, Milton Hall Project Winsloe PEI \$20,848, Mimingash Harbour Committee Mimingash PEI \$24,857, Miquisvirk Natsiq Cape Dorset Sewing Centre Frobisher Bay NWT \$23,100, Misouche Fire Hall Misouche PEI \$17,685, Modification & Adaption of Recreation Facilities Charlottetown PEI \$11,543, Mont Carmel Community Improvement Mont Carmel PEI \$10,944, Montague Boys and Girls Montague PEI \$29,688, Montague Kindergarten Montague PEI \$12,159, Montague Legion Home Branch Montague PEI \$16,891, Montague Lions Youth Building Montague PEI \$26,344, Montague Opportunity for Training & Development Montague PEI \$10,868, Montague Recreation Park Montague PEI \$23,915, Montague Rodent Control Evaluation Montague PEI \$10,623, Morell Legion Addition Morell PEI \$36,268, Morell North Shore Marine Boat Repair Morell PEI \$16,500, Morell Port Committee Morell PEI \$27,921, Morrin and District Agricultural Society Morrin Alta \$14,718, Mount Stewart Legion Project Mt Stewart PEI \$28,816, Mountain View Vocational Centre Coleman Alta \$38,658, Mrs Ruth Robb Medicine Hat Alta \$11,907, Ms Awareness Charlottetown PEI \$37,111, Mt Stewart Rink Construction Mt Stewart \$11,057, Multiple Sclerosis Awareness Charlottetown PEI \$29,402, Murray River Dixon Creek Project Murray River PEI \$18,212, Nampa and District Agricultural Society Nampa Alta \$18,138, Native Com-

MANPOWER AND IMMIGRATION—Continued

community Workers Charlottetown PEI \$10,083, Native Daycare Research Project Calgary Alta \$12,468, Native Friendship Society of Southern Alberta Lethbridge Alta \$16,758, Nattiq Program Yellowknife NWT \$28,161, Neequan Society Edmonton Alta \$15,265, New Arena Project Tukoyaktuk NWT \$13,496, New Glasgow Fire Hall Construction Hunter River PEI \$23,225, New London Harbour Improvement Kensington PEI \$21,358, New London's Lions Club Community Centre Kensington PEI \$19,376, New Sun Auto Renewals Edmonton Alta \$120,731, New Thru Bay Fire Hall Type Valley PEI \$23,160, Nichi Institute of Alcohol and Drug Education Winterburn Alta \$29,347, Nisku Industrial Park Park Businessmen's Association Nisku Alta \$27,370, Nisku Parks and Recreation Society Nisku Alta \$10,166, North Bedeque United Church Improvement Summerside PEI \$10,212, North East Social Concern Association Edmonton Alta \$14,611, North Enmore WI Community Centre Ellerslie PEI \$39,806, North Jasper Place Youth Association Edmonton Alta \$10,806, North Lake East End Community Project Souris PEI \$22,050, North Light Chapter Voice of Alta Native Women Soc High Level Alta \$13,773, North Rustico Home Repair North Rustico PEI \$16,826, North Tryon Community Improvement Albany PEI \$62,300, Northern Homecrafters Society Yellowknife NWT \$11,043, Northern Native Fashions Yellowknife NWT \$38,766, Northumberland Recreation Ass'n Murray Harbour PEI \$66,163, Norwood Community Service Centre Edmonton Alta \$29,793, Northern Community Centre Tyne Valley PEI \$28,856, O'Chiese Band of Indians Rocky Mountain House Alta \$11,137, O'Chiese Band 203 Rocky Mountain House Alta \$35,505, O'Leary Legion Renovations O'Leary PEI \$21,941, O'Leary Rink Repair O'Leary PEI \$49,920, Oak Acres Project 77 Charlottetown PEI \$18,977, Old Post Community Association Trout Lake Alta \$31,332, Old Sun Community College Gleichen Alta \$28,426, Operation Detah '77 Part 2 Detah Dene Bank Yellowknife NWT \$17,658, Operation Detah '77 Part 3 Detah Band Council Yellowknife NWT \$17,190, Operation Friendship Edmonton Alta \$35,337, Operation Heritage Yellowknife NWT \$55,626, Operation SOS Tignish PEI \$17,353, Orwell Park Selkirk Wharf Area Vernon Bridge PEI \$21,787, Orwellcoave Community Hall Vernon PEI \$28,153, Oyster Spat Collector Kensington PEI \$22,677, Paddle Prairie Settlement Council Paddle Prairie Alta \$12,047, Pairivik Day Care Centre Frobisher Bay NWT \$34,531, Pangnirtung Misuik Frobisher Bay NWT \$20,992, Panmure Island Pioneer Cemetery Montague PEI \$33,897, Parks for People Charlottetown PEI \$13,854, Paul Band Duffield Alta \$17,448, Peers and District Curling and Recreation Association Peers Alta \$13,734, PEI Amateur Boxing Club Charlottetown PEI \$12,330, PEI Council of the Arts Charlottetown PEI \$17,524, PEI 4H Counsel New Annan Summerside PEI \$28,762, Peigan Band Brocket Alta \$160,148, Peigan Band Council Brocket Alta \$16,680, Peigan Band Reserve 147 Brocket Alta \$13,890, People Helping People Kensington PEI \$37,391, Permafrost Ice House Inuvik NWT \$12,648, Pioneer Thresherman's Association High Prairie Alta \$74,283, Preparing Site & Erecting Community Hall Frobisher Bay NWT \$12,716, Preventive Social Services BD Stettler Alta \$14,970, Prince Co Exhibition Operation Facilit Alberton PEI \$20,150, Prince County Horsemen's Club Summerside PEI \$36,277, Prince Street School Home and School Assoc Charlottetown PEI \$10,178, Programming Culture Guidance Summerside PEI \$18,908, Project Lumberjack Fort Simpson Dene Band Fort Simpson NWT \$36,831, Project Pioneer Fort Simpson NWT \$28,750, Promotion d'Oeuvres communautaires Summerside PEI \$23,906, Providence Works Project Fort Providence NWT \$21,966, Psngrituv Cultural Education Frobisher Bay NWT \$38,094, Puckgivi Cape Dorset Alcohol Education Comm Frobisher Bay NWT \$11,483, Q Society Cultural Project Frobisher Bay NWT \$15,664, Queens Co Jail Work & Recreation for Inmates Charlottetown PEI \$15,677, Queens Co Oystermen's Association Rice Point PEI \$18,780, Rae Edzo Band Council Rae

Edzo NWT \$28,560, Ramp Stellarton NS \$39,425, Reading & Language Development Parkdale PEI \$44,774, Rebound Industries Dartmouth NS \$68,279, Rebuild Wharfs Port Resolution NWT \$23,448, Recreate Playground 77 MT Stewart PEI \$10,366, Recreation Centre Norman Wells NWT \$14,542, Recreation Sport Leadership for Spec Population of Charlottetown PEI \$10,532, Red Deer College Child Care Centre Red Deer Alta \$18,552, Regional Resources Project No 1 Carbo Alta \$37,943, Register Update Charlottetown PEI \$43,602, Relaxation with Recreation Charlottetown PEI \$30,988, Relocation & Renovation Wheatley River PEI \$22,186, Renovation of Community Centre Tignish PEI \$21,850, Renovations to Peters Rd Presbyterian Church Montague PEI \$10,224, Richfield Steering Committee Edmonton Alta \$11,900, Rollo Bay Resources & Remediation Program Souris PEI \$11,448, Rose Valley Church Breadalbane PEI \$22,448, Rosedale Nacmne Advisory Council Rosedale Alta \$14,565, Royal Canadian Legion Branch 39 Vegreville Alta \$12,059, Russel Tremblay & Mille Olsen Conklin Alta \$24,605, Rustico Bay Sr Citizens Club Winslow PEI \$16,523, Saddle Lake Tribal Administration Saddle Lake Alta \$229,926, Safety on the Water Charlottetown PEI \$10,157, Sanaugaa Riiaarvik Resolute Bay NWT \$20,997, Sarcee Band Reservation Calgary Alta \$69,891, Savage Harbour Fisherman's Project MT Stewart PEI \$19,380, Savanna Agricultural Society Spirit River Alta \$69,404, Save Tomorrow Oppose Pollution Edmonton Alta \$17,976, SCC Low Income Housing Project Summerside PEI \$15,246, Scout Jamboree '77 Charlottetown PEI \$23,942, Second Prince Home Improvements Ellerslie PEI \$42,572, Senior Citizen's Carvers Workshop Frobisher Bay NWT \$18,900, Senior Citizen's Friendship Club Kinuso Alta \$18,568, Seogatat & Faivaotatiotolo Yellowknife NWT \$26,870, Service for Shut Ins Charlottetown PEI \$15,557, Sherwood Park Recreation Board Sherwood Park Alta \$16,110, Sikeedoo Leopik Hunter's & Trappers Association Frobisher Bay NWT \$15,310, Siksika Alcohol Society Gleichen Alta \$10,475, Skidoo Workshop & Warehouse Yellowknife NWT \$37,435, Slave River Sawmill Yellowknife NWT \$80,000, Smoky River Area Recreation Board Falher Alta \$26,914, Sneye Reopen Fort Resolution Settlement Council Pine Point NWT \$12,978, Snowdrift & Fort Reliance Historical Project Yellowknife NWT \$20,007, Snowdrift Drop in Centre Yellowknife NWT \$17,725, Social Clerk Youth Charlottetown PEI \$13,590, Souris Area Handicapped Souris PEI \$18,505, Souris Kings Co Fiddler's Ass'n Souris PEI \$24,630, South Lake Eastern Kings Community Hall Souris PEI \$28,489, South Shore Arena Crapaud PEI \$10,370, Southshore Parents' Alone Assoc Bridgewater NS \$28,791, Southern Alberta Art Gallery Lethbridge Alta \$11,766, Southern Kings Home Repair Montague PEI \$68,326, Southern Kings Services Centre Home Repair Montague PEI \$13,405, Southland Nursing Home Lethbridge Alta \$18,338, Southport Parish Council Southport PEI \$29,491, Sporting Recreation Frobisher Bay NWT \$25,144, St Albert Day Care Society St Albert Alta \$22,221, St Felix Community Centre Tignish PEI \$46,168, St Jean Baptiste Parish Morinville Alta \$16,555, St Laurent Parish Council Association Brosseau Alta \$11,794, St Marks Anglican Church Hunter River PEI \$10,938, St Mary's Church Restoration Indian River Kensington PEI \$17,358, St Nicholas Women's Institute Miscouche PEI \$20,007, St Paul and District Chamber of Commerce St Paul Alta \$30,801, St Peters Bay Roman Catholic Church St Peters Bay PEI \$39,118, St Peters Bay United Church St Peters Bay PEI \$12,854, St Teresa Community Project Mt Stewart PEI \$13,539, St Teresa Sports & Recreation Mt Stewart PEI \$16,069, Star of Hope Cape Wolfe PEI \$16,733, Stoney Tribal Administration Morley Alta \$65,720, Strathmore and District Recreation Board Strathmore Alta \$15,498, Styr Creek Catholic Parish Vilna Alta \$19,478, Sturgeon Lake Band 25 Valleyview Alta \$12,927, Sucker Creek Band Enilda Alta \$17,935, Summer-set Court Variety Aid Summerside PEI \$14,261, Summerside Adult Development Centre Summerside PEI \$17,734, Summer-

MANPOWER AND IMMIGRATION—Continued

side Civic Stadium Summerside PEI \$41,070, Sunchild Indian Band Rocky Mountain House Alta \$49,289, Sunnyville Community Assoc Guysborough NS \$43,344, Supportive Employment Placement Research Charlottetown PEI \$10,431, Suruisukivik Frobisher Bay NWT \$10,590, Swan River Band Kinuso Alta \$41,826, Taber Native Association Taber Alta \$14,212, Take Your Own Break Charlottetown PEI \$160,881, Taloyoak Takoyaksak Yellowknife NWT \$196,262, The Tallcree Band Fort Vermilion Alta \$38,530, The Thrift Shoppe Inc Miminegash PEI \$52,689, The Wood Corporation Charlottetown PEI \$178,080, Therien Community League Therien Alta \$16,330, Thornhill Day Care Society Calgary Alta \$15,611, Tignish Bait Sheds Tignish PEI \$26,659, Tignish Centennial Arena Tignish PEI \$44,735, Tignish Firehall Tignish PEI \$30,000, Tignish Shore Community Tignish PEI \$13,798, Total Rehabilitation Alberton Alberton PEI \$12,372, Town of Bassano Bassano Alta \$29,052, Town of Georgetown Georgetown PEI \$63,364, Town of Lac La Biche Lac La Biche Alta \$40,522, Town of McLennan McLennan Alta \$17,711, Town of Oyen and Oyen and District Recreation Board Oyen Alta \$10,318, Town of Peace River Peace River Alta \$19,881, Town of Slave Lake Slave Lake Alta \$26,883, Town of Spirit River Spirit River Alta \$16,915, Town of Sylvan Lake Sylvan Lake Alta \$11,840, Town of Taber Taber Alta \$10,700, Town of Two Hills Municipal Body Two Hills Alta \$23,444, Town of Vauxhall Vauxhall Alta \$18,900, Tracadia Group Recreation Project MT Stewart PEI \$93,542, Transnorth Firefighting Service Fort Smith NWT \$72,684, Tree Frog Press Edmonton Alta \$14,251, Trochu Lions Club Trochu Alta \$10,682, Tullibay Lake Agri Society Tullibay Lake Alta \$12,642, Tulugak Co Op Project Frobisher Bay NWT \$14,665, Tyne Valley Community Improvement Tyne Valley PEI \$10,660, Tyne Valley Community Sports Centre Tyne Valley PEI \$50,793, Ukrainian Canadian Archives & Museum of Alberta Edmonton Alta \$12,852, Ukrainian People's Home of Taras Shevchenko Morecambe Alta \$12,467, University of Calgary Students' Union Calgary Alta \$19,483, Upgrade Local Houses Spence Bay Yellowknife NWT \$42,720, Vegreville Association for the Mentally Retarded Vegreville Alta \$14,775, Vernon River Lions Facilities Improvement Vernon PEI \$12,534, View Point to the Waterfront Charlottetown PEI \$42,608, Village of Fort Assiniboine Fort Assiniboine Alta \$10,213, Village of Girouxville Girouxville Alta \$12,348, Village of North Rustico Sewer Repairs North Rustico PEI \$30,428, Visiting Homemakers Aides Charlottetown PEI \$30,079, Vocational Rehabilitation Research Calgary Alta \$20,800, Wabasca Mamawetowin Committee Wabasca Alta \$38,026, Wabash Nature Trail Development Westlock Golf Club Westlock Alta \$13,741, Wandering River Agricultural Society Wandering River Alta \$11,075, Waste Platforms Rankin Inlet NWT \$10,854, Wayatinow Association Chipewyan Lake Alta \$56,367, Wechitowin Edmonton Alta \$18,600, Wellington Village Improvement Wellington PEI \$20,179, West Baffin Eskimo Co Op Ltd Cape Corset NWT \$54,309, West Prince Community Business Research O'Leary PEI \$10,090, West Prince Forestry Project O'Leary PEI \$39,449, West Prince Novelities St Louis PEI \$23,875, West Prince Regional Services Centre O'Leary PEI \$130,383, West Prince Regional Service Centre Housing O'Leary PEI \$22,137, Western Kings Co Help A Child Charlottetown PEI \$38,141, Whitefish Lake Band Council Goodfish Lake Alta \$55,515, Whitefish Lake Band 41 AL158M485 Alta \$85,485, Whitefish Lake Reserve 128 Band Council Goodfish Lake Alta \$46,731, Wilderness Campsites Village of Fort Simpson Fort Simpson NWT \$17,619, Willow Point Chapter of Voice of Native Women High Prairie Alta Women High Prairie Alta \$12,568, Winsloe Community Hall Charlottetown PEI \$10,072, Winter Logs Rae Part 1 Rae NWT \$64,305, Winter Programs Lodges Charlottetown PEI \$33,496, Wonder Press Spryfield NS \$14,750, Wood Lot Harvesting & Reforestation Summerside PEI \$10,071, Woodcutting Winter Fuel Fort Providence NWT \$14,277, Worker's Compensation Board Yellowknife NWT \$30,285, Workmen's

Compensation Charlottetown PEI \$351,516, Workmen's Compensation Charlottetown PEI \$26,229, Workshop for Handicapped Persons Tignish PEI \$31,917, Worth Unlimited Calgary Alta \$90,260, Yellowknife Detah Dene Bank Council Detah NWT \$35,998, Yellowknife Native Women's Group Yellowknife NWT \$20,437, Young Women's Christian Association Edmonton Alta \$45,242, Young Women's Christian Association Lethbridge Alta \$12,208, YWCA Forrest Park Day Care Yellowknife NWT \$10,783, 7th Step Society Calgary Alta \$22,563, ABC Advancement Beyond Children (Project Name) BC \$43,477, Action BC Vancouver BC \$14,616, Adams Lake Band Works Program Chase BC \$43,176, Adams Lake Indian Band Chase BC \$10,328, Adult Daycare Association Vancouver BC \$23,378, Ahousaht Band Council Ahousaht BC \$10,406, Alberni District Association F Port Alberni BC \$10,491, Alexis Creek Indian Band Council Chilanko Forks BC \$23,366, Alfred William Ambers Alert Bay BC \$94,937, Alkali Lake Band Williams Lake BC \$31,149, Anaham Indian Band Alexis Creek BC \$34,940, Anaham Comm Club Anaham Lake BC \$14,076, Anderson Lake Indian Band D'Arcy BC \$16,121, Anne Rushworth New Westminster BC \$12,665, Arden Cummings Gold Bridge BC \$16,337, Area Drainage Comm 2 Sardis BC \$90,270, Art Connections Mission BC \$11,004, Ashcroft and Dist Curling Club Ashcroft BC \$13,792, Ashcroft Indian Band Ashcroft BC \$50,853, Assoc for Mentally Retarded Terrace BC \$47,964, Assoc for Mentally Retarded Vancouver BC \$28,243, Atchelitz Farmer's Institute Sardis BC \$100,913, Baker Creek Community Club Quesnel BC \$16,740, Bamfield Volunteer Fire Dept Bamfield BC \$38,976, Barrowtown Waterworks Dist Yarrow BC \$21,712, Bayview Community School Vancouver BC \$10,708 BC Cattlemen's Assoc Kamloops BC \$40,379, BC Civil Liberties Assoc Vancouver BC \$11,004, BC Wildlife Federation Cobble Hill BC \$23,104, Beaver Creek Improvement Distr Port Alberni BC \$14,275, Beaver Valley Outdoormen Fruitvale BC \$13,104, Bella Bella Band Council Waglisla BC \$79,203, Bella Coola Valley Fish and Wi Bella Coola BC \$32,425, Big Brothers of Burnaby Burnaby BC \$37,078, Blueberry Reserve Band 975 Fort St John BC \$49,195, Board of Parks and Recreation Vancouver BC \$23,711, Boarding Home Recreation Prog Maple Ridge BC \$12,342, Bonaparte Indian Band Cache Creek BC \$14,346, Boothroyd Indian Band Boston Bar BC \$35,060, Boston Bar Indian Band North Bend BC \$29,550, Boys & Girls Club Vancouver Vancouver BC \$10,263, Boys & Girls Clubs of GRTR Vict Victoria BC \$53,871, Bradner Community Club Bradner BC \$10,546, Bralorne Mine Mushrooms Coldbridge BC \$44,585, Bridge Lake Comm Club Bridge Lake BC \$19,934, Bridge River Cement Lillooet BC \$10,263, British Columbia Sujmer Environmental Law Clinic Vancouver BC \$11,004, Brook House Society Vancouver BC \$51,851, Burnaby Assoc of Child Care Burnaby BC \$17,670, Burnaby Association for the Mentally Retarded Burnaby BC \$16,355, Burnaby Family YMCA Burnaby BC \$75,088, Burnaby Lake Nature House Burnaby BC \$10,672, Burnaby Outdoor Education Burnaby BC \$15,637, Burns LK Women's Awareness GRP Burns Lake BC \$34,353, Burrard Indian Band North Vancouver BC \$66,365, Caledonia Book Shop Ltd Prince George BC \$28,978, Camal Foundation Cranbrook BC \$55,274, Camp Alexandra Crescent Beach BC \$18,407, Campbell Lake Wood Products Goodfare BC \$32,532, Campbell River Youth Centre Campbell River BC \$37,800, Campbell River Youth CTR Society Campbell River BC \$10,701, Can Forestry Assn of BC Kelowna BC \$39,438, Canadian Mental Health Assoc Vancouver BC \$18,113, Canadian Mental Health Assoc Port Alberni BC \$11,649, Canim Lake Carnival Committee Canim Lake BC \$21,339, Canim Lake Indian Band Canim Lake BC \$45,076, Canoe Creek Indian Band Dog Creek BC \$15,112, Canyon City Village Council Terrace BC \$15,946, Canyon Community Association Canyon BC \$23,940, Capital Regional District Victoria BC \$19,181, Cariboo Educational Outreach Kamloops BC \$10,733, Cariboo Friendship Society Williams Lake BC \$39,115, Cayoose Creek Indian Band

MANPOWER AND IMMIGRATION—Continued

Lillooet BC \$27,442, Cdn Mental Health Assn Richmond BC \$13,692, Cedar Cottage Neighbourhood SE Vancouver BC \$21,304, Cedar Lodge Society Cobble Hill BC \$54,755, Central City Mission Vancouver BC \$11,313, Central Island Community Dev Nanaimo BC \$21,025, Century Park Museum Associated Burnaby BC \$51,238, CES Kamloops BC \$93,328, Chamber of Commerce Nanaimo BC \$18,609, Charles H Morrison Campbell River BC \$14,464, Charles Harvey Sidney BC \$25,568, Cheam Indian Band Rosedale BC \$32,711, Chehalis Indian Band Harrison Mills BC \$14,694, Chemainus Indian Band Council Ladysmith BC \$62,522, Chemalis Band Council Harrison Mills BC \$12,299, Cherry Creek Comm & Rec Comm Port Alberni BC \$27,300, Chetwynd Lions Club Chetwynd BC \$27,493, Chilliwack and District Chamber Chilliwack BC \$10,814, Chilliwack Community Services Chilliwack BC \$70,760, Chinese Cultural Centre Vancouver BC \$15,204, Chrisbom Manufacturing Duncan BC \$160,113, City of Chilliwack Chilliwack BC \$115,622, City of Dawson Creek Dawson Creek BC \$124,785, City of Grand Forks Grand Forks BC \$12,436, City of Nanaimo Nanaimo BC \$18,900, City of Prince George Prince George BC \$15,154, City of Vanc Engineering Dept Vancouver BC \$80,885, City of Vancouver Vancouver BC \$44,190, Civic Prop & Rec Commission Prince George BC \$54,689, Civic Properties & Rec Commis Prince George BC \$12,288, Clinton Indian Band Kamloops BC \$35,085, Coast Foundation Society (1974) Vancouver BC \$10,992, Coast Mountain Outdoor School Pemberton BC \$19,489, Coldwater Indian Band Merritt BC \$12,819, Comm & Employee Relations Div Surrey BC \$11,999, Comm Activity & Resource Cent Lake Cowichan BC \$45,894, Comm Aris Council White Rock White Rock BC \$17,304, Community Action GRP for Youth Kamloops BC \$14,713, Community Advisory Board Nanaimo BC \$83,644, Community Arts Council Alberni Port Alberni BC \$14,670, Community Association Lower Nicola BC \$12,683, Comox Gulf Club Comox BC \$21,690, Comox Valley Low Income Soc Courtenay BC \$17,496, Consumers Resource Service Vancouver BC \$14,326, Coombs Hilliers Park Committee Coombs BC \$35,633, Coqualeizda Educ Training Cent Sardis BC \$10,200, Corp City of White Rock White Rock BC \$14,464, Corp of Cranbrook City Cranbrook BC \$14,960, Corp of Dist of Burnaby Burnaby BC \$37,498, Corp of Dist of Maple Ridge Maple Ridge BC \$16,269, Corp of Dist of Peachland Peachland BC \$14,188, Corp of District Powell River Powell River BC \$32,012, Corp of the City of Penticton Penticton BC \$30,553, Corp of the Town of Quesnel Quesnel BC \$10,799, Corp of the Village of Taylor Taylor BC \$34,738, Corp Village of Alert Bay Alert Bay BC \$90,714, Corporation Dist of Oak Bay Victoria BC \$35,970, Corporation Dist of Saanich Victoria BC \$21,170, Corporation of Cranbrook City Cranbrook BC \$15,300, Corporation of the City of Greenwood Greenwood BC \$20,166, Corporation Village of Masset Masset BC \$11,362, Courtenay & Dist Historical Soc Courtenay BC \$22,888, Cowichan Band Council Cowichan BC \$37,746, Cowichan Indian Band Council Duncan BC \$38,987, Creativity 77 Recreation Areas for Community & Handicapped (Project Name) BC Creston Rotary Club Creston BC \$15,406, Crofton Community Centre Assn Crofton BC \$33,809, CTRL ISL Comm Development Corp Nanaimo BC \$171,798, Cultus Lake Park Board Cultus Lake BC \$37,514, David M Kelpin Qualicum Beach BC \$12,491, Dawson Creek Curling Club Dawson Creek BC \$24,331, Deadman's Creek Indian Band Savona BC \$41,555, Deep Soda Creek Indian Band Williams Lake BC \$42,727, Delta Family Services Society Delta BC \$17,248, Delta Parks & Rec Commission Delta BC \$23,977, Dist Chamber of Commerce Vernon BC \$14,330, District of Abbotsford Abbotsford BC \$10,390, District of Burnaby Burnaby BC \$10,227, District of Mackenzie Mackenzie BC \$25,439, District of Port Hardy Port Hardy BC \$33,645, District of Powell River Powell River BC \$14,184, District of Terrace Terrace BC \$25,016, District Recreation Commission Lillooet BC \$13,404, DOH Day de Clar Indian Centre Prince George BC \$33,859,

Douglas College Div of Library New Westminster BC \$10,780, Douglas Park Community Assoc Vancouver BC \$13,866, Downtown Blanshard Advisory CM Victoria BC \$11,574, Dunbar Community Association Vancouver BC \$10,857, East Kootenay Soc for the Handicapped Cranbrook BC \$10,685, Eastburn Resident Planning Com Burnaby BC \$10,552, Elder Citizens Recreation Soc Prince George BC \$28,320, Elizabeth Fry Society of BC Vancouver BC \$10,837, Elizabeth Fry Society of BC Kelowna BC \$29,316, Engineering Dept City of Van Vancouver BC \$32,772, Esquimalt BC and Victoria BC \$13,092, Eugene Cahoose Anahim Lake BC \$11,189, Faculty of Law U Victoria Victoria BC \$24,999, Falkland & District Community Falkland BC \$11,900, Family & Individual Serv Soc Grand Forks BC \$10,416, Family Guidance Association Port Alberni BC \$31,834, Forest Grove Curling Club Forest Grove BC \$37,018, Fort Nelson Sec Services Fort Nelson BC \$73,448, Fort Nelson Slave Band Fort Nelson BC \$14,898, Fort St John Band Boig River Rose Prairie BC \$34,717, Fort St John Life Line Soc Fort St John BC \$35,217, Fountain Home Maker Lillooet BC \$12,435, Fraser Canyon Friendship Soc Lytton BC \$35,712, Fraser Lake & Dist C of C Fraser Lake BC \$30,189, Frasersview Boys & Girls Club Vancouver BC \$13,376, Frasersview Neighbourhood Centre Vancouver BC \$15,993, Friendship House Assoc of Pr Rupert Prince Rupert BC \$26,688, Frog Hollow Community Services Vancouver BC \$10,637, Gardom Lake Parks Board Enderby BC \$44,186, Girl Guides of Canada Williams Lake BC \$11,574, Gitanmaax Band Council Hazelton BC \$41,287, Glen Vowell Band Council Hazelton BC \$12,819, Golden Community Resources Society Golden BC \$14,807, Goya Consolidated Business Burnaby BC \$21,291, Grandeur Recreation Society Surrey BC \$12,093, Green Watch Lake Bus Assoc 70 Mile House BC \$20,055, Greenwood Community Assoc Greenwood BC \$17,228, GT Victoria Creative Ctr Victoria BC \$42,509, Hall & Recreation Commission Gray Creek BC \$19,308, Handicapped Surrey BC \$15,306, Handy Help Kamloops BC \$32,776, Hartley Bay Band Council Hartley Bay BC \$24,457, Hastings Community Association Vancouver BC \$12,297, Health Education Centre Victoria BC \$10,682, Helen Dixon Annex Class for IM Quesnel BC \$13,835, Hillside Boys' & Girls' Club Delta BC \$25,601, Holy Trinity Parish New Westminster BC \$21,498, Homalco Indian Band Powell River BC \$13,600, Hope & District Chamber of Com Hope BC \$12,416, Hope Indian Band Hope BC \$81,383, Howard Logging Industries Vernon BC \$61,143, Ilona Hitchcock Vancouver BC \$12,826, Indian Band Rec Commission North Vancouver BC \$17,766, Indian Friendship Centre Lillooet BC \$32,355, Information Children Burnaby BC \$29,105, Invermere & Area Pre-Employment Training Program Invermere BC \$28,924, Isulguate Village Band Port Hardy BC \$18,830, John Howard Society of BC Vernon BC \$23,535, John Howard Society of Van Isl Victoria BC \$39,559, Juan De Fuca Parks & Rec Comm Victoria BC \$34,919, Kaleidoscope Theatre Productions Victoria BC \$11,679, Kamloops Boys & Girls Club Kamloops BC \$11,004, Kamloops Comm YM YWCA Kamloops BC \$37,706, Kamloops Secondary School Kamloops BC \$17,518, Kamloops Society Retarded Kamloops BC \$50,743, Kaslo Chamber of Commerce Kaslo BC \$19,295, Kelowna Boys' Club Kelowna BC \$26,124, Kensington Area Council Vancouver BC \$21,061, Kent Recreation Commission Agassiz BC \$34,381, Kettle Friendship Society Vancouver BC \$21,125, Kimberley Arts Council Kimberley BC \$46,922, Kimberly Ski Club Kimberley BC \$31,497, Kincolth Band Council Kincolth BC \$37,264, Kinsmen Club of Powell River Powell River BC \$14,103, Kispiox Band Council Hazelton BC \$23,376, Kispiox Recreation Commission Hazelton BC \$13,154, Kitamaat Village Council Kitamaat Village BC \$144,437, Kitimat Stikine Regional Dist Terrace BC \$22,382, Kitkatla Bakery Kitkatla BC \$12,186, Kitkatla Band Council Kitkatla BC \$32,640, Kitsiland Neighbourhood House Vancouver BC \$13,100, Kitsumkalum Village Council Terrace BC \$14,994, Kitwancool Band Council Kitwanga BC \$28,560, Kiwanis Club

MANPOWER AND IMMIGRATION—Continued

of Abbotsford BC \$23,712, Kiwanis Club of Courtenay BC \$10,807, Kluskus Indian Band Quesnel BC \$43,680, Kootenay Society Handicapped Cranbrook BC \$15,825, Ksan Association Hazelton BC \$12,625, Ladysmith Early Childhood Educ Ladysmith BC \$13,316, Lakahahnen Band Deroche BC \$14,892, Langara Student Society Vancouver BC \$23,346, Langley Assn Handicapped Langley BC \$29,800, Langley Recreation Commission Langley BC \$12,693, Ledgewiew Golf & Country Abbotsford BC \$12,166, Lester Williams Salmon Arm BC \$13,650, Likely Park Board Likely BC \$47,371, Lillooet Dist Indian Council Lillooet BC \$16,812, Lillooet Indian Band 45 Lillooet BC \$47,432, Lochdale Area Community School Summer Project (project name) Burnaby BC Lois Cartledge Delta BC \$17,099, Lower Kutenai Band Agricultural Corp Creston BC \$48,790, Lower Nicola Band Merritt BC \$31,160, Lower Similkameen Indian Band Keremeos BC \$13,339, Lullabye Bargains Coquitlam BC \$12,916, Lumby Royals Soft Ball Club Lumby BC \$14,104, Lytton Indian Band Lytton BC \$10,158, Mackenzie Day Care Society Mackenzie BC \$36,809, MacMillan Bloedel Limited Powell River BC \$21,669, Maisqui Abbotsford Comm Serv Abbotsford BC \$40,785, Maisqui Abbotsford Recreation Clearbrook BC \$17,514, Malahai Band Council Mill Bay BC \$24,209, Malaspina College Nanaimo BC \$15,168, Martin Amiable Lumby BC \$37,570, Mary E Turner Abbotsford BC \$14,892, Masset Band Council Masset BC \$12,893, Mentally Retarded Alberni Dist Port Alberni BC \$43,491, Mentally Retarded Williams Lake Williams Lake BC \$41,042, Midway Recreation Commission Midway BC \$14,164, Mission Chamber of Commerce Mission BC \$13,280, Mission Community Services Soc Mission BC \$71,945, Mission Daycare Centre Mission BC \$35,852, Mission Golf & Country Club Mission BC \$12,629, Mission Indian Friendship Ctre Mission BC \$48,420, Moberly Lake Dist Golf Club Moberly Lake BC \$22,277, Moricetown Band Administration Moricetown BC \$10,866, Moricetown Cultural Education Program Moricetown BC \$10,861, Mount Arrowsmith Ski Club Port Alberni BC \$51,652, Mount Currie Band Council Mount Currie BC \$53,712, Mowachaht Band Gold River BC \$13,564, Mrs Rose Zalesky Surrey BC \$12,480, MSA Community Services Abbotsford BC \$17,447, MSA Heritage Society Abbotsford BC \$43,852, MSA Museum Society Abbotsford BC \$32,417, Musicians' Society Powell River BC \$43,814, N Thompson Sportsplex Comm Clearwater BC \$10,705, N Vanc Comm Arts Council North Vancouver BC \$50,160, Nakusp Centennial Golf Club Nakusp BC \$11,532, Nanaimo Indian Band Economic Dev Nanaimo BC \$10,837, Naramata Centre Society Naramata BC \$12,862, National Farmer Union Dawson Creek BC \$19,396, Native Courtworker & Counselling Vancouver BC \$14,724, Nazko Indian Band Quesnel BC \$38,278, Nechako Valley Wildlife Conser Vanderhoof BC \$25,257, Neoslie Indian Band Fort St James BC \$10,755, Neighborhood Services Assoc Vancouver BC \$16,176, Nelson District Child Care Society Nelson BC \$11,135, Nemaiah Valley Indian Band Williams Lake BC \$20,610, Neskanilth Indian Band Chase BC \$46,912, Nimpkish Indian Mariculture Project Alert Bay BC \$106,062, Nooatich Indian Band Merritt BC \$15,393, North Burnaby Boys & Girls Burnaby BC \$17,004, North Island Resource Centre Port Hardy BC \$25,268, North Peace Comm Res Society Ft St John BC \$25,787, North Shore Assoc Mentally Re North Vancouver BC \$68,598, North Shore Association of Vol West Vancouver BC \$16,929, North Shore Comm Svc Interpretation North Vancouver BC \$12,798, North Shore Playcare Society North Vancouver BC \$15,811, North Thompson Indian Band Barriere BC \$18,620, Okanagan Indian Band No 1 Vernon BC \$21,989, Opetchesah Band Port Alberni BC \$25,657, Osoyoos Golf & Country Club Extension Osoyoos BC \$13,363, Osoyoos Indian Band Oliver BC \$33,936, Pacheneah Band Port Renfrew BC \$13,336, Pacific Assoc for Autistic Vancouver BC \$11,492, Pacific Centre for Human Devel Victoria BC \$13,092, Pacific Unit 280 Vancouver BC \$16,973, Parks & Recreation

Dept Corp of Dist of West Vanc West Vancouver BC \$10,701, Parks & Recreation Foundation Maple Ridge BC \$36,400, Patricia Hitchins Vancouver BC \$14,949, Patricia Julia Joe Prince George BC \$16,983, Patrick St Dennis Lillooet BC \$15,538, Pauquachin Band Council Sydney BC \$10,892, Pavilion Indian Band Pavilion BC \$65,629, Peace River Dist Women's Institute Dawson Creek BC \$13,099, Penticton & Dist Garden Club Penticton BC \$13,839, Penticton Recreation Comm Penticton BC \$32,711, Port Alberni Parks and Recreat Port Alberni BC \$32,962, Port McNeill Chamber of Commer Port McNeill BC \$13,155, Programs for Special Children Courtenay BC \$11,088, Project Independence Vancouver BC \$22,222, QC Volunteer Fire Pr Society Queen Charlotte City BC \$31,770, Queen Charlotte Isl Gen Hosp Queen Charlotte City BC \$36,861, Quesnel Assn Mentally Retarded Quesnel BC \$35,351, Rainbow Lake Ski Club Prince Rupert BC \$12,772, Ralph Heading Vancouver BC \$13,217, Recreation Commission of Burns Burns Lake BC \$12,064, Reg Dist of Kitimat Stikine Terrace BC \$33,983, Reg Dist Okanagan Similkameen Penticton BC \$12,751, Regional Dist of Cntl Okanagan Kelowna BC \$14,860, Regional Dist of East Kootenay Cranbrook BC \$21,469, Regional District of East Kootenay Cranbrook BC \$14,516, Regional Recreation Comm 5 Nelson BC \$20,869, Rehabilitation Society New Westminster BC \$27,669, Rev Edward J Egan North Vancouver BC \$12,031, Revelstoke Dist Hospital Society Revelstoke BC \$11,985, Richmond Public Library Richmond BC \$11,503, Rock Creek Community Med Soc Rock Creek BC \$57,398, Roman Catholic Episcopal Corp Prince George BC \$14,630, Rotary Club Chilliwack BC \$26,762, Rotary Club of Chilliwack Chilliwack BC \$79,150, Royal Canadian Legion BR 260 100 Mile House BC \$31,907, Royal Canadian Legion Kaslo BC \$13,134, Saanich Pen Dist Comm Res Soc Sidney BC \$44,062, Salmo Valley Curling Assn Salmo BC \$12,487, Salmon Arm Const Training Salmon Arm BC \$56,785, Salmon Arm Downtown Improvement Salmon Arm BC \$14,698, School Dist No 37 Delta BC \$39,551, School District 36 (Surrey) Surrey BC \$36,036, School District 88 Terrace BC \$11,232, Sculpture Symposium Soc of BC West Vancouver BC \$17,808, Seabird Indian Band Agassiz BC \$78,725, Self Aid Never Ends Society New Westminster BC \$67,499, Senior Citizens Centre Extens Sidney BC \$41,539, Seton Lake Band Shalalth BC \$115,969, Seymour Arm Res Ratepayers Sicamous BC \$15,162, Seymour Fitness Club North Vancouver BC \$23,499, Shackan Indian Band Merritt BC \$11,919, Shoreacres Recreation Comm Shoreacres BC \$14,108, Shuswap Teachers' Association Salmon Arm BC \$37,819, Sicamous Waterworks District Sicamous BC \$29,600, Sidney Kinsmen Club Sidney BC \$10,052, Steven Lake Coquitlam BC \$11,665, Simon Fraser Student Society Burnaby BC \$10,255, Sir W Churchill School Vancouver BC \$18,156, Sir Winston Churchill Secondary Vancouver BC \$12,150, Skidegate Band Council Charlotte City BC \$12,240, Skokumchuck Indian Band Mission BC \$13,308, Slaishpring Island Farmers' Ins Ganges BC \$12,678, Sliammon Indian Band Powell River BC \$54,266, Smithers Ski Club Smithers BC \$14,687, Society For Retarded Children Dawson Creek BC \$24,569, Songhees Band Council Victoria BC \$13,939, Sooke Conservation Society Sooke BC \$14,574, Sooke Region Historical Soc Sooke BC \$26,796, South Cariboo Community 100 Mile House BC \$12,171, South Okanagan Union Board of Health Kelowna BC \$10,109, South Vancouver Communities as Vancouver BC \$10,958, Spallumcheen Band Enderby BC \$29,682, Sparwood Community Care Society Sparwood BC \$26,520, Sparwood Public Library Assoc Sparwood BC \$10,200, Spec Vancouver BC \$28,056, Sprdat Lake Ratepayers Assoc Port Alberni BC \$12,710, Squamish Indian Band North Vancouver BC \$21,940, Squamish Indian Band Soc Serv North Vancouver BC \$20,853, Squamish Parks & Recreation Squamish BC \$39,197, St Joseph's General Hospital Comox BC \$30,826, St Joseph's Parish Victoria BC \$15,438, St Luke's United Church Fort St John BC \$15,246, St Mary's Xmas Tree Farm Dev

MANPOWER AND IMMIGRATION—Continued

Cranbrook BC \$63,698, Stave Gardens Community Assn Ruskin BC \$13,150, Stone Indian and Hanceville BC \$92,828, Stoney Creek Homemakers Club Vanderhoof BC \$18,518, STPC Vancouver BC \$11,406, Strathcona Community Assoc Vancouver BC \$13,449, Stuart Tremblay Band Education Fort St James BC \$21,513, Summerland Recreation Society Summerland BC \$14,994, Sunrise East Learning Centre Vancouver BC \$10,637, Sunshine Coast Arts Council Sechelt BC \$27,304, Sunshine Coast Comm Res Soc Sechelt BC \$28,415, Sunshine Coast Regional Dist Sechelt BC \$26,175, Superior Cleaners Campbell River BC \$52,064, Surrey Parks & Rec Commission Surrey BC \$24,755, Surrey Regional Chamber of Commerce Surrey BC \$11,556, Surrey School Board 36 Surrey BC \$10,974, Tahltan Band Council Telegraph Creek BC \$27,790, Telkwa Foundation Telkwa BC \$34,272, Terrace & Dist Chamber of Comm Terrace BC \$17,822, Terrace & District Hospital Assc Terrace BC \$19,635, Terrace Answering Bureau Terrace BC \$28,349, The British Columbia Lions Soc Vancouver BC \$62,312, The Corporation of the Township Richmond BC \$10,391, The Elks Lodge No 455 Salmon Arm BC \$20,832, The Good Hope Lake Community Cassiar BC \$11,444, the Habitat Festival Society Vancouver BC \$11,831, The Incentive Crafts Society Port Moody BC \$36,036, The Legal Aid Society of BC Vancouver BC \$15,517, The Lytton Indian Band Lytton BC \$73,336, The Norman Bethune Coop Coquitlam BC \$15,836, Timberland Ski Club Williams BC \$11,654, Timberline Ranch Society Maple Ridge BC \$46,012, Town of Hope Hope BC \$45,395, Town of Sidney Sidney BC \$27,715, Town of Smithers Smithers BC \$17,808, Town of Williams Lake Williams Lake BC \$25,856, Township of Richmond Richmond BC \$37,785, Trinity Western College Langley BC \$14,613, Tsaltilp Band Council Brendwood Bay BC \$31,652, Tsawout Band Council Saanichton BC \$10,296, Tsawout Indian Saanichton BC \$10,370, TSE Shaht North Port Alberni BC \$50,448, Tseycum Band Council Sidney BC \$44,803, Tsitow Log Products Kamloops BC \$65,187, UBC Research Forest Maple Ridge BC \$52,997, Uchuckleshat Band Council Port Alberni BC \$10,500, Ucluelet Band Ucluelet BC \$14,264, Ulkatcho Indian Band Anahim Lake BC \$39,649, Union Bay Community Club Union Bay BC \$18,405, Union of Spiritual Communities Castlegar BC \$13,388, United Chinese Community Vancouver BC \$15,204, United Native Nations Vancouver BC \$13,286, Upper Nicola Band Merritt BC \$11,256, Upper Squamish Band Educ Comm Squamish BC \$70,306, Valley Fish & Game Club Lake Cowichan BC \$12,208, Vanc Richmond Assc Mentally Re Vancouver BC \$11,004, Vanc Suicide Prevention Centre Vancouver BC \$13,016, Vancouver Area Unit YMCA Vancouver BC \$11,866, Vancouver Church for the Deaf Vancouver BC \$10,080, Vancouver General Hospital Vancouver BC \$25,000, Vancouver Seed Laboratory Vancouver BC \$29,963, Variety's Treatment Centre for Outdoor Awareness Activities for the Varsity Outdoor Club Vancouver BC \$16,304, Vernon & Dist Assn for Retarded Vernon BC \$49,022, Vernon BRD of Museum & Archive Vernon BC \$36,540, VI Prog Special Children Courtenay BC \$14,070, Victoria Branc Mental Health Victoria BC \$10,529, Victoria Read Society Victoria BC \$19,481, Victoria YM YWCA Victoria BC \$11,244, Village of Chetwynd Chetwynd BC \$30,400, Village of Fraser Lake Fraser Lake BC \$10,143, Village of McBride McBride BC \$19,404, Village of New Denver New Denver BC \$22,818, Village of Port McNeill Port McNeill BC \$17,103, Village of Pouce Coupe Pouce Coupe BC \$35,006, Village of Salmu Salmu BC \$25,729, Village of Silverton Silverton BC \$14,417, Vimy Community Club Duncan BC \$22,050, W Creston Hall Assn & Rec Comm Creston BC \$11,310, Wells Curling Club Wells BC \$28,396, Western Institute for the Deaf Vancouver BC \$21,813, Westminster Rehabilitation Soc New Westminster BC \$117,345, Westworld Hall Committee Westworld BCC \$15,571, Whalley Branch Library Surrey BC \$16,336, Whistler Min Dist Cham of Comm Whistler BC \$28,980, Whitewater Ski Society Nelson BC \$10,812, Williams

Lake Curling Club Williams Lake BC \$44,982, Williams Lake Indian Band Williams Lake BC \$40,452, Williams Lake Stampede Assn Williams Lake BC \$13,577, Windermere Dist Cham of Comm Invermere BC \$34,567, Work Opportunity Program Vancouver BC \$47,535, Wycliffe Exhibition Assc Marysville BC \$10,142, Yellow Head Ski Club McBride BC \$19,404, YM YWCA of New Westminster New Westminster BC \$14,568, YMCA of Greater Vancouver West Vancouver BC \$15,475, YMCA YWCA of New West & Dist New Westminster BC \$59,166, Banbury Cross Toys Winnipeg Man \$62,593, Breadii Commk Thompson Man \$20,030, Brockett Radio Station Lynn Lake Man \$53,879, Kee Tan O Ke Min Swan River Man \$93,914, Kistigan Enterprises Co Ltd Thompson Man \$100,041, MLPH Business Development Winnipeg Man \$18,554, Mountain Log Builders Roblin Man \$166,636, New Frontier Winnipeg Man \$155,938, Opasquin Manufacturing the Pas Man \$55,752, Pint Inc Winnipeg Man \$207,574, Project Adventure Winnipeg Man \$167,527, Sagkeeng Furniture Corp Pine Falls Man \$130,022, Social Skills Orientation Winnipeg Man \$86,023, Socio Economic Development Project Brandon Man \$76,941, Swan Lake Welding Shop Somerset Man \$65,668, The Renovators Winnipeg Man \$44,707, Weavers West Inc Winnipeg Man \$51,880.

Payments to municipal and other public bodies, community organizations and private groups and corporations and partnerships and individuals, in accordance with agreements entered into between the minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to the unemployed workers and contributing to the betterment of the community \$274,699,696—

A Different Summer for Handicaps Winnipeg Man \$13,530, A la recherche \$26,422, A P E D R S M Ltée Longueuil Que \$65,219, Accueil Maisonneuve Montreal Que \$61,842, Accueil St Esprit Inc Quebec Que \$25,588, Accueil 3^e Âge Montreal Que \$12,887, Action commu centre sud Sherbrooke Sherbrooke Que \$21,189, Action Serv Contract Centre Etobicoke Ont \$13,423, Action St Louis Nord Outremont Que \$35,281, Adventure Education Concept Toronto Ont \$11,464, Adventure in Stackwall Building Swan Lake Man \$18,901, Advisory Group for Turning Point Windsor Ont \$11,024, Aero Club de Thetford Inc Thetford Sud Que \$21,550, Afeas Ste Thérèse de Lisieux Ste Thérèse de Lisieux Que \$16,368, Aide aux personnes Âgées Laval Laval Que \$58,435, Aide Bénévole St Hubert Que \$37,948, Aide Pers Âgées en résidence Laval Que \$50,554, Alain Brochu St Henri de Lévis Que \$12,315, Alcona Comm Programming Group Stroud Ont \$12,548, Alderville Indian Band Roseneath Ont \$16,781, All Laurent Metis Ind Statut Moisie Que \$43,251, All Saints Anglican Church St Felix de Valois Que \$15,730, Ambulance St Jean Jonquière Que \$62,906, Amel Renovation Complexe Spor Amos Que \$101,011, Aménagement Maria Chapdelaine Peribonka Que \$12,750, Amisk Demolition Program Wpg Man \$34,491, Amitié Serv 3^e Âge Inc Asta Montreal Que \$43,919, Amitié Soleil Inc Montreal Que \$56,906, André Boillard St Fortunat Que \$12,892, Anglican Church Women of York York Gaspé Co Que \$14,166, Angus Donovan Assn Reg'd Gaspé Que \$16,337, Angus Lake Lodge & Motel Temagami Ont \$15,601, Années d'or Metabetchouan Metabetchouan Que \$26,776, Ano Ke We Ka Mik Wanipigow Man \$19,233, Anthony E O'Donohue Toronto Ont \$24,373, Apartment Living for the Mentally Retarded Wpg Man \$12,294, Argyle Curling Club Bldg Argyle Man \$29,306, Arnoldi Jean Pierre Montreal Que \$31,548, Ass Canadienne Santé Mentale Valleyfield Que \$71,124, Ass Canadienne Santé Mentale Mont Joli Que \$36,724, Ass Chasse et Pêche Kamouraska Cité de Kamouraska Que \$58,227, Ass Chasse Pêche Cantons Broug E Broughton Co Frontena Que \$28,470, Ass Chasse Pêche Cherbourg Matane Que \$19,676, Ass Chasse Pêche Rivière du Loup Rivière du Loup Que \$10,600, Ass Cinéastes amateurs Quebec Montreal Que \$34,620, Ass Coop Foeres de Bergeronnes Grandes Bergeronnes Que \$21,798, Ass Cooper Travail de Guyenne Abitibi Ouest Que

MANPOWER AND IMMIGRATION—Continued

\$30,207, Ass de Paralyisie Cérébrale Que Charlesbourg Que \$38,555, Ass des citoyens de Fitch Bay Magog Que \$12,555, Ass des consommateurs du Canad Québec Que \$29,851, Ass des consommateurs du Can Trois Rivières Que \$16,910, Ass des consommateurs du Canada Montreal Que \$32,714, Ass des handicapés Ste Marie Ste Marie Comte Beauce Que \$25,800, Ass des hommes d'affaires de la Tuque Que \$44,122, Ass des loisirs Albanel Que \$48,451, Ass des loisirs de la Tapanée Ste Anne du Lac Que \$37,480, Ass des Policiers d'Acton Vale Acton Vale Que \$37,893, Ass des Prop des Lacs Shawinigan Que \$58,724, Ass dévelop indust St Lazare 1 St Lazare Bellechasse Que \$82,781, Ass développe St Nazaire St Nazaire Que \$48,746, Ass familles d'accueil Jonquière Jonquière Que \$17,357, Ass familles monoparentales Chicoutimi Que \$40,051, Ass forestière de l'Ouest Québec Rouyn Que \$11,802, Ass forestière Saguenay Lac St Chicoutimi Que \$24,863, Ass Lois St Alexandre Inc St Alexandre Que \$13,105, Ass Loisirs de Montpelliér Montpelliér Que \$45,494, Ass Mont Laurier pour Handica Mont Laurier Que \$24,531, Ass paralyisie cérébrale du Que Hull Que \$29,568, Ass paraplégiques handicapés Chicoutimi Que \$44,747, Ass pour les déficients mentaux Sherbrooke Que \$40,857, Ass préretraites de Rosemont Montreal Que \$38,200, Ass prisonniers guerre Dieppe Montreal Que \$69,039, Ass Québécois des pharmaciens Montreal Que \$42,489, Ass Reg de Loisirs et de Sport Montreal Que \$34,036, Ass Reg Loisir pour handicapés St Jerome Que \$48,011, Ass Reg Sport Soc de la Mauric Cap de la Madeleine Que \$44,988, Ass Régio Loisirs handicapés St Jerome Que \$38,014, Ass sport Gros Morne Enrg Cté Gaspé Ouest Que \$42,284, Ass sportive culturelle St Eustache Saint Eustache Que \$23,235, Ass sportive de Pointe a Garde Cté Bonaventure Que \$26,087, Ass sportive de St Cyprien capus Rivière du Loup Que \$31,281, Ass Sportive St Paul Capucins Matane Que \$23,940, Ass Sportive Ste Paule Sainte Paule Que \$14,490, Ass Techniciens Diététique St Hyacinthe Que \$67,214, Ass Touristique Charlevoix La Malbaie Que \$13,470, Ass Touristique de Charlevoix La Malbaie Que \$42,509, Assoc Archivistes du Québec haute ville Québec Que \$10,469, Assoc Archivistes du Québec haute ville Que \$10,925, Assoc CDN Franc de l'Ont Iroquois Falls A Ont \$13,479, Assoc Chasse & Pêche Forestville Forestville Que \$30,763, Assoc Chasse Pêche La Baie Que \$98,788, Assoc Chasseurs et Pêcheurs les Mechins Cté Matane Que \$15,476, Assoc Children Learning Disabilities Hamilton Ont \$13,566, Assoc des Travailleurs Grecs Montreal Que \$45,328, Assoc for Mentally Retarded Chatham Ont \$19,080, Assoc for the Mentally Retarded Cornwall Ont \$21,620, Assoc Loisirs en Foret La Tuque Que \$33,492, Assoc Port du Parisienne Chomedey Laval Que \$30,889, Assoc Sportive Celanese Drummondville Que \$10,243, Assoc Sportive d'Albertville Albertville Que \$35,935, Assoc Sportive de Sennefervill Senneferville Que \$19,990, Association Chasse & Pêche Lac St Paul Que \$18,576, Association Chasse et Pêche Gaspé Est Que \$22,752, Association Culturelle L'Outaouais Hull Que \$28,420, Association des Cabanes a Pêche Jonquière Que \$36,757, Association des Scouts Canada Sherbrooke Que \$45,910, Association Domremy Drummondville Que \$40,686, Association Forestiere Chateau Richer Que \$23,226, Association Hommes d'Affaires Thetford Mines Que \$50,878, Association Pecheurs d'Homard Grande Riviere Gaspé S Que \$15,667, Association Regionale de Loisirs Montreal Que \$22,070, Astat Senoo Ka Meg The Pas Man \$11,483, Astaskoan Project God's Lake Narrows Man \$68,011, Atelier Meuble Centre Sud Inc Montreal Que \$37,740, Atelier Populaire Enrg Fort Coulonge Que \$36,931, Atelier Riviere Rouge St Malo Man \$24,869, Ateliers Agrico Forestiers Inc Ste Moni Que Lac St Jean Que \$46,166, Audet Gabrielle Montreal Que \$26,402, Bacon Ridge Youth Centre Ebb & Flow Man \$11,323, Bacon Ridge Youth Works Ebb & Flow Post Office Man \$15,502, Baldur Skating Arena Renovation Baldur Man \$13,936, Band Council of Rapid Lake LaVerendry Park Que \$11,496, Band Office & Band Hall Cross Lake Man \$31,381, Barachois Recreative Centre Co Gaspé Que \$21,252, Baron de Hirsch Inst And Hebs Montreal Que \$42,230, Barrows Administration Bldg Barrows Man \$14,753, Barry's Bay Recreation Comm

Barry's Bay Ont \$15,980, Base de Plein Air Jean Jeune Longueuil Que \$13,384, Base Plein Air de Bellefeuille Gaspé Est Que \$34,775, Base Plein Air de Matane Inc Matane Que \$13,103, Base Plein Air Lac Pohenegamook Pohenegamook Que \$36,372, Base Plein Air le Nord du Nord Sault au Mouton Que \$62,238, Base Plein Air Port Cartois Port Cartier Que \$30,072, Basic Shelter Program Kootstak Man \$57,244, Basswood Curling Club Minnedosa Man \$13,159, Beaulieu Solange Arvida Jonquière Que \$11,947, Beausoleil Band Council Christian Island Ont \$18,715, Belanger Mme Liliane Baie Comeau Que \$25,722, Belliste Community Centre Mafeking Man \$27,830, Berens River Clearing Land Wpg Man \$34,715, Berens River Community Council Berens River Man \$22,049, Bernard Jr Atkins Granby Que \$26,375, BIB C Pret Bas St Laurent Gasp Cap Chat Que \$58,471, Bibliothèque Centrale de Pret Noranda Que \$16,032, Bibliothèque Publique Asbestos Asbestos Que \$21,774, Big Brother Project Montreal Que \$39,276, Big Trout Lake Band Big Trout Lake Ont \$12,192, Bigtime Productions D D O Que \$44,158, Billy Blackned Band Manager Rupert House James Bay Que \$65,528, Birch River Community Improvement Birch River Man \$24,993, Birdtail Sioux Band Hall Construction Miniota Man \$17,508, Birtle Elcive Recreation Distr Birtle Man \$23,360, Bisson Pierre Robert Arthur Grand'Mere Que \$49,043, Blair Kevin Shular Fort Erie Ont \$18,264, Bloodvein Band Logging & Pulp Wpg Man \$48,542, Bloodvein Foundation Incomp Winnipeg Man \$37,478, Boilard Maurice Pire St Eugene d'Argentan Que \$18,522, Boissevain International Peace Boissevain Man \$20,371, Boys & Girls Club Brantford Brantford Ont \$12,460, Boys' & Girls' Club of Niagara Niagara Falls Ont \$13,648, Braeburn Neighbourhood Place Rexdale Ont \$14,277, Brandon Allied Arts Council Brandon Man \$12,204, Brandon Camping Enrichment Brandon Man \$10,823, Brandon Museum Incomp Brandon Man \$18,340, Brandon Recreation & Respite Brandon Man \$10,135, Brant Cnty Bd of Ed Brantford Ont \$12,280, Bridgeview Pk Development Comm Petrolia Ont \$17,961, Brigade Incendies Acton Vale Acton Vale Que \$31,520, Brilliant Cove Fisherman's Ass Douglastown Gaspé Que \$35,596, Brochet Community Council Brochet Man \$17,612, Brochet Fencing Brochet Man \$51,580, Brock Univ Students Union Inc St Catharines Ont \$11,872, Brock University St Catharines Ont \$44,232, Brokenhead Multi Purpose Selkirk Man \$31,511, Brunelle Rolland Mattice Ont \$24,752, Brush Clearing Renovation of Community Hall Moose Lake Man \$14,907, Bryson Lions Club Bryson Que \$35,886, Bureau d'Etudes et d'Actions U Montreal Que \$36,096, Bureau de Consultation Jeunesse Jeunesse Montreal Que \$22,029, Bureau de Consultation Jeunesse Pont Viau Laval Que \$37,062, Bureau de Consultation Jeunesse Longueuil Que \$47,971, C A B Drummondville Que \$31,851, C Anciens Combattants Unis Que Québec Que \$31,788, C L S C de la Petit Nation St Andre Avellin Que \$21,924, C L S C de Mont Laurier Mont Laurier Que \$26,460, C L S C du Marigot Pont Viau Laval Que \$22,049, C L S C Grande Vallée Grande Vallée Gaspé Que \$19,257, C L S C Jardin du Québec St Remi Napierville Que \$21,172, C L S C Seigneurie de Beauhar Valleyfield Que \$54,027, C Pop de Notre Dame Thetford Thetford Mines Que \$21,218, C Pop des Chataillons (R Lemay) Deschailions Que \$54,908, C R I P P E Sherbrooke Que \$32,455, Caisse Populaire d'Hochelaga Montreal Que \$45,240, Caisse Populaire de Brossard Brossard Que \$42,341, Caisse Populaire St Joseph Hull Que \$33,755, Camp Committee Niagara Falls Ont \$11,136, Camp Ecole Keno Sillery Que \$12,390, Camp Jouvence Inc Base Plein à Bonsecours Shefford Que \$18,677, Camp Musical St Alexandre Inc Kamouraska Que \$22,310, Camperville Community Camperville Man \$23,819, Can Outward Bound Wildrns Schl Kingston Ont \$17,856, Canadian Ski Marathon Inc Ottawa Ont \$31,407, Canadore Coll App Arts & Tech North Bay Ont \$15,630, Cap aux Meules Iles de la Madeleine Que \$35,320, Car Sobriete Canada Sec Lapoin Jonquière Que \$48,510, Cardio Alerte 1976 Inc Ville Vanier Que \$23,150, Career Exposure Winnipeg Man \$10,044, Career Immersion & Development Red Sucker Lake Man \$15,923, Carrefour Adaptation Québec In Québec Que \$47,738, Carrefour Citoyens de l'Avenir L'Avenir Co Johnson Que \$36,202,

MANPOWER AND IMMIGRATION—Continued

Carrefour Communautaire Moutie Longueuil Que \$39,159, Carrefour des Arts Shawinigan Que \$41,267, Carrefour des Employées de Sec Levis Que \$24,835, Carrefour Du Portage Valleyfield Que \$44,917, Carrefour Entraide Benevolat R Sorel Que \$53,342, Carrefour Tiers Monde Quebec Que \$32,045, Catholic Youth Organ Toronto Toronto Ont \$36,719, Catholic Youth Organization Hamilton Ont \$11,872, Cayer Community Hall Project Cayer Man \$13,439, Cdn Natl Rec Assoc Thunder Bay Ont \$14,660, Cdn Urban Tr Pro for Chr Ser Toronto Ont \$11,217, Cee & Four Bees Granville Lake Man \$15,980, Cegep Centre Culturel du Haut Quebec Que \$44,603, Cen Comm Quartier St Edouard Montreal Que \$18,987, Cen Lke Ont Cons Authority Whitby Ont \$21,256, Cen Plein Air Familial de Gaspé Gaspé Que \$70,277, Cenetary Landscaping The Pas Man \$29,484, Cent Recherc Serv Aines Inc S Montreal Que \$20,084, Cent Recreat Canton Tremblay Chicoutimi Nord Que \$14,109, Centennial Student Art Workshops Winnipeg Man \$12,684, Central Council of Comm Centre Brandon Man \$11,940, Centrap (Mitis) Inc Ste Flavie Que \$54,764, Centre Accueil de la Baie New Carlisle Bonaventure Que \$11,835, Centre Benevolat d'Acton Vale Acton Vale Que \$22,860, Centre Benevo Grand Mere Grand Mere Que \$68,109, Centre Bevenolat Reg St Jean St Jean Que \$23,998, Centre Comm Normandie Inc Montmagny Que \$51,998, Centre Comm Shawinigan Inc Shawinigan Que \$71,119, Centre Comm YMCA de St Laurent Saint Laurent Que \$41,561, Centre Cult Lois St Eugene Cte l'Islet Que \$19,206, Centre Culture de Terrebonne Terrebonne Que \$55,738, Centre Culturel Educatif Soc Rosemont Montreal Que \$35,518, Centre d'Accueil le Mainbourg Pointe aux Trembles Que \$42,817, Centre d'Animation Depannage Gatineau Que \$31,184, Centre d'Entraide de Sorel Inc Sorel Que \$21,880, Centre d'Info & d'Anim Culturi Val Rita Ont \$19,339, Centre de la Croix Blanche Montreal Que \$21,550, Centre de Loisirs Inc Kapuskasing Ont \$12,066, Centre de Loisirs St Esprit St Esprit Que \$106,165, Centre de Loisirs Ste Agnes de St Agnes Que \$22,308, Centre de Plein Air St Edgar New Richmond Station Que \$138,850, Centre de Ski de Rimouski Inc Rimouski Que \$23,183, Centre des Loisirs de St Rene St Rene Que \$25,155, Centre Feminin Communautaire Chibougamau Que \$38,907, Centre Feminin du Saguenay Inc Chicoutimi Que \$54,774, Centre Formego Inc La Tuque Que \$33,600, Centre Hospitalier Bois Francs Victoriaville Que \$18,061, Centre Hospitalier Jonquiere Jonquiere Que \$13,568, Centre la Femme et le Film Que Quebec 4 Que \$53,482, Centre Laurier Montreal Que \$34,590, Centre Local Serv Communautaire Laurier Station Que \$10,306, Centre Local Services Communau Ville Ste Catherine Que \$19,780, Centre Local Services Communau Montreal Que \$38,356, Centre Local Services Communau St Marc des Carrières Que \$76,430, Centre Loisirs Fatima Inc Iles de la Madeleine Que \$22,195, Centre Loisirs Pointe aux Chênes Pointe aux Chênes Que \$30,871, Centre Obalski Inc Chibougamau Que \$48,440, Centre Plein Air Foret Recreat Val d'Or Que \$59,252, Centre Plein Air Mini Base la Patrie Cte Compton Que \$61,942, Centre Plein Air Mont Dequen Metabetchouan Que \$20,698, Centre Plein Air St Daniel Cte Frontenac Que \$22,764, Centre Recreatif Côte des Neiges Montreal Que \$38,817, Centre Recreatif Etang du Nord Iles de la Madeleine Que \$76,925, Centre Recreatif Simon de Rimouski Cte Rimouski Que \$12,314, Centre Serv Sociaux Bas Fleuve Rimouski Que \$67,956, Centre Services Sociaux Cote Havre St Pierre Que \$30,000, Centre Services Sociaux N D Q Ville Marie Que \$64,398, Centre Ski Mont Citadelle Inc St Honore Que \$10,550, Centre Social St Ludger St Ludger De Milot Que \$36,565, Centre Video Lotbiniere Inc St Flavien Cte Lotbiniere Que \$44,546, Centre Video Populaire Rive S Levis Que \$35,162, Centreville Comm Assc Kitchener Ont \$14,038, Cercle Culturel Petite Bourgogne Montreal Que \$38,881, Cercle A F E A S Mont Laurier Que \$34,396, Cercle de Fermiers St Pierre de Broughton Que \$18,293, Cercle des Fermiers Cte Gaspé Que \$24,927, Cercle des Fermiers de Weedon Weedon Que \$42,748, Cercle des Fermiers Thurso Que \$32,088, Cercle Fermières Rivière à Claude Rivière à Claude Que \$15,690, Cercle Fermiers St Mojonique Fontenelle Que \$12,947, Ch Com l'Anse au Griffon

Anse au Griffon Que \$69,494, Ch Commerce Chambord Chambord Que \$24,461, Ch de Comm de St-Pacome Saint-Pacome Que \$37,604, Ch de Commerce Val Paradis Val Paradis Que \$49,737, Chalfoux Gaston Chomedey Laval Que \$30,161, Cham Comm Ste-Sophie New Glasg Ste-Sophie Que \$57,175, Chambre Comm et Tourisme Indus St Mark des Carrières Que \$32,381, Chambre Comm Rivière-du-Loup Riv-du-Loup Que \$12,035, Chambre Commerce Black Lake Black Lake Que \$28,878, Chambre Commerce Chandler Chandler Que \$13,200, Chambre Commerce de Disraeli Disraeli Que \$24,073, Chambre Commerce de Ste-Justine Ste-Justine Que \$19,514, Chambre Commerce Dolbeau Dolbeau Que \$32,400, Chambre Commerce Forestville Forestville Que \$20,202, Chambre Commerce Gaspé Gaspé Que \$24,030, Chambre Commerce Grande Riv Cte Gaspé Est Que \$19,498, Chambre Commerce Magog Orford Magog Que \$51,523, Chambre Commerce Maniwagi Maniwagi Que \$37,476, Chambre Commerce Notre Dame Kamouraska Que \$12,201, Chambre Commerce Senior St-Ray Rivière à Pierre Portneuf Que \$143,795, Chambre Commerce St-Lin des Laurentides Que \$35,594, Chambre Commerce Theford Mines Theford Mines Que \$16,937, Chambre Commerce Trois-Rivières Trois-Rivières Que \$42,751, Chambre de Commerce de Bedford Bedford Que \$25,519, Chambre de Commerce de Causapscal Causapscal Que \$30,576, Chambre de Commerce de Chicout Chicout Que \$22,212, Chambre de Commerce de Gaspé Gaspé Que \$29,894, Chambre de Commerce de Rawdon Rawdon Que \$81,412, Chambre de Commerce de Rougemont Rougemont Que \$20,741, Chambre de Commerce du Compt Drummondville Que \$53,148, Chambre de Commerce Ste-Agathe Ste-Agathe-Des-Monts Que \$85,419, Charlebois Monique Ville Emard Que \$20,888, Chânes Desfosses Drummondville Que \$43,750, Chasse Eliette Les Mechins Que \$13,659, Chev de Colomb Conseil 3063 Maniwagi Que \$13,731, Chevaliers Colomb Conseil 2817 Lac aux Sables Que \$37,431, Chevaliers de Colomb Val des Bois Que \$40,462, Chevaliers de Colomb Cte Gaspé Que \$24,685, Chevaliers de Colomb St-Majorique Gaspé Que \$34,879, Chevaliers de Colomb (6509) N D Hebertville Que \$33,730, Chevaliers de Colomb Bromptonville Que \$33,594, Chevaliers de Colomb Conseil Beauce Sud Que \$12,456, Chevaliers de Colomb Cons 1093 Granby Que \$39,313, Chevaliers de Colomb Inc St-Jean Que \$31,370, Chevaliers de Colomb Pont Rouge Que \$54,804, Chevaliers de Colomb Richmond Que \$10,484, Chevaliers de Colomb St Majori Fontenelle Gaspé Que \$28,073, Chevaliers de Colomb Valleyfield Que \$33,649, Children's Aid Society Kite Kitchener Ont \$12,416, Children's Aid Society Sud & Man Sudbury Ont \$11,600, Children's Aid Society Willowdale Ont \$11,200, Chinese Cdns Mutual Advancement Toronto Ont \$11,872, Chinese Volunteer Ass of Quebec Montreal Que \$40,661, Chippewas of Rama Band Rama Ont \$21,077, Chouinard Annette Mme St Jean Port Joli Que \$16,411, Churchill Social Service Project Churchill Man \$14,322, Churchill Winter Works Churchill Man \$17,945, Cie Historique Havre St-Pierre Havre St-Pierre Duplessis Que \$43,218, Cité Des Deux Montagnes Deux Montagnes Que \$18,718, Citizens Comm Red Rock Pin Hur Red Rock Ont \$10,759, Citoyens Ages Greco Canadiens Montreal Que \$29,953, City of Cornwall Cornwall Ont \$11,024, City of Ottawa Ottawa Ont \$23,200, City of Sault Ste Marie Sault Ste Marie Ont \$22,576, Clairette M Lafontaine Fabreville Laval Que \$55,690, Clearing Land for Hay Winnipeg Man \$85,264, CLSC du Marigot Duvernay Laval Que \$19,800, CLSC Kateri Claude Langlois de Ste Catherine Que \$42,885, CLSC Lemoulin Gatineau Que \$27,189, Club Age D'Or Cte Bonaventure Que \$14,876, Club Age d'Or de Gracefield Gracefield Que \$42,408, Club Age D'Or De Hauterive Hauterive Que \$33,169, Club Age D'Or de St-Adalbert St-Adalbert Que \$22,952, Club Age D'Or St Pierre Brough Cte Frontenac Que \$18,506, Club Aramis Beauce Que \$12,481, Club Aramis Granby Inc Granby Que \$24,024, Club Bonne Aventure Inc Co Bonaventure Que \$22,975, Club Chasse Pêche Canton Otis St-Félix D'Otis Que \$22,066, Club Consommateurs St-Michel Mtl Que \$14,230, Club D'Age D'Or Val Gagne Ont \$13,855, Club D'Age D'Or

MANPOWER AND IMMIGRATION—Continued

Hervey Jonction Que \$16,359, Club D'Age D'Or Mekinac Que \$33,740, Club de Canotage Radisson Trois Rivieres Que \$30,182, Club de Chasse et Pêche Maska St-Hyacinthe Que \$31,821, Club de Courses sous Harnais Îles-de-la-Madeleine Que \$49,902, Club de l'Age d'Or Cap Chat Que \$56,820, Club de Ski de Fond Evain Evain Que \$30,870, Club de Ski de Fond St-Michel St-Michel Que \$39,892, Club de Ski Val D'Irene Inc Ste Irene Que \$33,436, Club de Yacht de Matane Inc Matane Que \$26,187, Club des Elans de St-Joseph St-Joseph Cte Beauce Que \$30,053, Club des Loisirs St Laurent St Laurent Que \$31,986, Club du Faisan Inc de St Stanislas St Stanislas Que \$36,580, Club Gauthier St-Gabriel de Brandon Que \$33,878, Club Gymnase D'Alma Enr Alma Que \$24,855, Club Kiwanis Bertrand Garneau Roberval Que \$53,286, Club Kiwanis de Rouyn Incorpor Rouyn Que \$63,482, Club Kiwanis de Ville Marie Ville Marie Que \$25,905, Club L'Age d'Or St Charles Garnier St Charles Garnier Que \$30,366, Club l'autre Côte St-Georges Est Que \$47,459, Club Lions de Carleton Carleton Que \$56,276, Club Lions de Malartic Malartic Que \$51,175, Club Lions Panet Cte Montmagny Que \$26,868, Club Lions St-Jean Inc St-Jean Que \$39,149, Club Loisirs Sports Inc Duvernay Que \$34,462, Club Loisirs Sports Languedoc Languedoc Abitibi Ouest Que \$67,660, Club Loisirs Ste Therese Inc Drummondville Que \$31,288, Club Moto Neige Lac Ceinture St-Augustin Que \$26,514, Club Moto Neige Mont Louis Enr Mont Louis Cte Gaspé Que \$15,531, Club Montoneige Bonaventure Inc Cte Bonaventure Que \$15,838, Club Motoneige Langevin St Justine Co Bellecha Que \$19,169, Club Naturalistes St François Lennoxville Que \$21,198, Club Nautique de New Richmond New Richmond Que \$74,012, Club Nautique Inc Cap à l'Aigle Cap à l'Aigle Que \$36,110, Club Nautique Roberval Roberval Que \$44,006, Club Opt de Greenfield Park Greenfield Park Que \$19,517, Club Optimist Farnham Farnham Que \$18,536, Club Optimiste St Laurent Quebec Beaufort Que \$35,358, Club Optimiste Thurso Thurso Que \$14,805, Club Pingouins Fort Coulonge Que \$51,781, Club Pop Cons Petite Bourgogne Montreal Que \$53,285, Club Recreatif D'Inverness Inverness Que \$13,944, Club Recreatif Labrieville Inc Forestville Que \$67,660, Club Resident Lac Trois Sauts Montmagny Que \$42,124, Club Richelieu de Malartic Malartic Que \$38,160, Club Richelieu de Sacre Cœur Sacre Cœur Que \$44,806, Club Richelieu Laporte Ottawa Ont \$11,546, Club Rotary de Maniwaki Incorp Maniwaki Que \$14,224, Club Rotary Hauterive Hauterive Que \$15,693, Club Sarcell Inc St Methode St Methode Que \$10,880, Club Ski de Fond Alexis Le Trotte Baie St Paul Que \$13,304, Club Ski Mont Villa Saguenay Alma Que \$70,455, Club Skifab de Temiscaming Temiscaming Que \$20,287, Club Social Chevalier Noirs Mistassini Que \$15,657, Club Social Ste Marie Inc Ste Marie de Blandford Que \$14,098, Club Sportif Compagnonsneiges Girardville Que \$28,846, Club Sportif K D L Inc Lac Ste Marie Que \$14,924, Club Sportif Mont Artique Inc L'Alverne Que \$39,654, Club Sportif St Agapit Inc St Gilles Que \$18,844, Club Sportif St Alphonse St Alphonse Co Bonavent Que \$24,948, Club Tir Oeil de Faucon Inc St Jacques de Leeds Que \$16,777, Club Tournesol St Daniel Thetford Mines Que \$10,752, Club X'M Copain du Lac Inc Roberval Que \$14,704, CM Les Sept Cantons Unis Saguenay Cte Saguenay Que \$42,704, Cntr de Loisirs de la Frncphn Toronto Ont \$12,520, Co Communautaire Gaspesienne Matane Que \$54,293, Coin des Briceux Handicaps Hull Que \$40,321, Coldwell Community Recreation Lunder Man \$29,898, Columbus Club Kirkland Lake Kirkland Lake Ont \$12,016, Com Bibliothèque pour adultes Beauharnois Que \$40,722, Com Culturel St Henri Taillon St Henri de Taillon Que \$16,649, Com D'Action Soc de Plessisville Plessisville Que \$28,010, Com D'Adaptation Main d'œuvre Lasalle Que \$23,741, Com Dev Touristique St Beatrix Ste Beatrix Joliette Que \$57,186, Com Entraide Pop Grand Chateau Chateaugay Que \$51,882, Com Intermun Arena Ville Candi St Constant Que \$15,000, Com Loisirs Intermun Socie Cul Hebertville Que \$59,852, Com Mun des Loisirs de Squatec Squatec Que \$14,518, Com Parc Plein Air Age d'Or de Coaticook Que \$23,008, Com Promoteur Project C L S C Lac Megantic Que \$26,664, Com Sports Loisirs

Cheneville Cheneville Que \$27,546, Comi Loisir Louis Garnier Duplessis Que \$34,695, Comité Action Sociale Culturel Ste Luc sur Mer Que \$22,256, Comité Bibliothèque d'Acton Acton Vale Que \$17,461, Comité Citoyen de Bridgeville Bridgeville Gaspé Que \$27,073, Comité Citoyens de Martinville Martinville Que \$15,162, Comité Citoyens Ferland Boileau Ville Ferland Cte Dubuc Que \$31,008, Comité Citoyens Newport Chandler Cte Gaspé Que \$14,632, Comité Citoyens Newport Inc Newport Que \$16,529, Comité Citoyens Rivière Éternité Rivière Éternité Que \$39,102, Comité Cordi Lois Asbestos Asbestos Que \$17,550, Comité d'École St-Honoré St-Honoré Que \$10,584, Comité d'Éducation aux adultes Montreal Que \$53,142, Comité D'Entraide Populaire Chateaugay Que \$38,632, Comité de Citoyen de Petit Pabos Pabos Co Gaspé Que \$63,314, Comité de Développement Econo St-Paul du Nord Que \$23,707, Comité de Développement Touris St-Joachim de Tourelle Que \$29,522, Comité de l'Aéroport du Sec N a Methode Que \$26,466, Comité de la Res Place St Pasc Quebec 3 Que \$58,376, Comité de liaison des Handicaps Montreal Que \$64,704, Comité de loisir Longue Pointe Longue Pointe Mingan Que \$45,464, Comité de Loisirs St Georges I Longueuil Que \$33,326, Comité de Loisirs Tete a la Baleine Que \$11,368, Comité des Citoyens Abitibi Est Que \$30,549, Comité des Citoyens de Caplan Caplan Que \$54,630, Comité des Citoyens de St Remi St Remi D'Amherst Que \$43,098, Comité des Citoyens Inc Matane Que \$19,814, Comité des Citoyens Normetal Normetal Abitibi Que \$24,798, Comité des Citoyens St Ignace St Michel des Sts Que \$26,381, Comité des Loisirs Cte Labelle Que \$14,880, Comité des Loisirs de Normetal Normetal Que \$43,850, Comité des loisirs de Rouche Larouche Que \$68,714, Comité des Loisirs Inc Compton Que \$12,180, Comité des Loisirs Jonquiere Que \$10,880, Comité des Loisirs St-Gédéon St-Gédéon Lac St-Jean Que \$37,962, Comité des Loisirs St-Maurice Amos Que \$19,200, Comité des Loisirs St Simeon St Simeon Charlevoix Que \$18,772, Comité des Loisirs Ste Cecile Cte Frontenac Que \$16,094, Comité des Loisirs Ste Sophie East Aldfield Que \$21,822, Comité des Sports de Mont St-Michel Mont St-Michel Que \$29,372, Comité du Cimetiere Pointe Bleue Que \$39,042, Comité Industriel Commercial Saint Louis France Que \$36,446, Comité Inf Recherches Louiseville Que \$36,430, Comité Int de Chapaïs Chibougamau Que \$28,400, Comité Inter Municipal St-André Saint-André Avellin Que \$25,383, Comité Jeunesse de Montreal No Montreal Que \$74,389, Comité l'Avenir St Athanasie Cte Kamouraska Que \$40,678, Comité Local & Municipal Cte Duplessis Que \$26,611, Comité Local Municipal La Romaine La Romaine Dup Que \$14,000, Comité Local Municipal Tête Baleine Tête à la Baleine Que \$20,000, Comité Logement de Rosemont Montreal Que \$39,917, Comité Loisir Gallix Inc Cte Duplessis Que \$31,206, Comité Loisir Inc Cte Frontenac Que \$10,782, Comité Loisirs Becancour Inc Becancour Que \$22,732, Comité Loisirs Brébeuf Brébeuf Que \$37,106, Comité Loisirs Cap à l'Aigle Cap à l'Aigle Charlevoix Que \$22,699, Comité Loisirs Charny Inc Charny Que \$18,110, Comité Loisirs de St Ours Inc St Ours Que \$22,349, Comité Loisirs des Sports Chandler Cte Gaspé Que \$19,311, Comité Loisirs Grande Entrée Îles de la Madeleine Que \$80,192, Comité Loisirs Longue Pointe Longue Pointe de Mingan Que \$34,817, Comité Loisirs Orléans Inc Beaufort Que \$17,112, Comité Loisirs Petite Rivière St François Cte Charlevoix Que \$16,862, Comité Loisirs Pte Aux Loups Îles de la Madeleine Que \$24,468, Comité Loisirs Rivière Éternité Rivière Éternité Que \$16,758, Comité Loisirs St Jean des Piles St Jean des Piles Que \$43,869, Comité Mun Loisirs Marsoui Inc Marsoui Cte Matane Que \$53,364, Comité Municipi St Roch Bellecombe St Roch de Bellecombe Que \$29,898, Comité Municipal de Manneville Abitibi Que \$40,331, Comité Municipal de McWatters Rouyn Que \$37,029, Comité Municipal des Loisirs Marsoui Que \$24,234, Comité Organ Champion Canoe Jonquiere Que \$23,567, Comité par Remigny Remigny Que \$58,351, Comité Paroissial Montdoulard Montdoulard Que \$31,628, Comité Paroissial Sagard Inc Charlevoix Que \$34,328, Comité Promoteur du CLSC de PE Montreal Que \$59,432, Comité Promoteur Shawinigan Sud Que \$43,197, Comité

MANPOWER AND IMMIGRATION—Continued

Régional Inter Organism Lachute Que \$41,779, Comité Socio Culturel Made lein Gaspé Ouest Que \$17,559, Comité Sports St Marcellin Rimouski Que \$30,296, Comité Touristique St Pierre T Co Témiscouata Que \$17,568, Comité Touristique Village l'Ascension Que \$26,221, Comm Council Soc Development Sault Ste Marie Ont \$11,812, Comm Emergency Ass Deux Montagnes Que \$45,299, Comm Industrielle Monteregienn St Céaire Que \$15,294, Comm Municipale des Loisirs St Jean Port Joli Que \$31,300, Comm Planning Assistance Prog Toronto Ont \$11,312, Commissariat Scout DCQ Victoriaville Que \$33,489, Commission Loisirs Shawinigan Shawinigan Sud Que \$95,885, Commission Sports & Loisirs Causapcal Cte Matane Que \$14,695, Commissions des Loisirs Ville Degelis Que \$81,352, Communication Rosemont Enrg Montreal Que \$35,995, Community Advocacy Project Wpg Man \$22,626, Community Beautification Lands Gillam Man \$13,192, Community Council of Koartak Koartak Que \$13,185, Community Development Services Ilford Man \$10,843, Community Home Services Wpg Man \$28,678, Community Housing Fisher Branch Man \$21,110, Community Improvement South Indian Lake Man \$16,150, Community Media Project Wpg Man \$11,553, Community Recreation Portage La Prairie Man \$18,738, Community Stackwall Housing Project Winnipeg Man \$15,126, Community Work Shop Portage La Prairie Man \$37,715, Comp Inter de Papier du Canada La Tuque Que \$22,967, Comtois Agathe M SSA Rosemont Que \$82,364, Con des Chevaliers de Colomb Cap Chat Que \$38,711, Con Reg Santé Serv Soc Reg 04 Trois Rivières Que \$17,996, Conférence St Thomas D'Aquin St Foy Quebec 10 Que \$40,820, Conférence St Vincent de Paul St Luc Que \$38,954, Conférence St Vincent de Paul St David Levis Que \$15,449, Cons Dev Soc Gr Shawinigan Shawinigan Que \$101,897, Cons Intermun Loisirs Témiscou Notre Dame du Lac Que \$86,100, Cons Reg Dev L Est Quebec Rimouski Que \$46,170, Cons Reg Deve Est du Québec Rimouski Que \$107,251, Cons Reg Santé Serv Soc Reg 04 Trois Rivières Que \$53,869, Conseil Bande de Weymontachie Weymontachie Que \$21,795, Conseil Bande Hurons Lorette Village des Hurons Que \$28,889, Conseil de Bande Bessi Msi Betramities Que \$57,000, Conseil de Bande Betsiamites Que \$52,382, Conseil de Bande de Manouane St Michel des Saints Que \$35,819, Conseil de Bande des Montagnais Pointe Bleue Cte Roberv Que \$13,200, Conseil de Bande La Romaine Manicouagan PQ \$45,954, Conseil de Développement du Québec Que \$41,009, Conseil de Fabrique St Jacques de Leeds Que \$10,239, Conseil des Arts Rimouski Inc Rimouski Que \$40,049, Conseil des Montagnais Pointe Bleue Que \$98,732, Conseil des Montagnais Sept Îles et Malietonam Que \$45,965, Conseil du Qué de l'Enf Excep Montreal Que \$54,295, Conseil Econ Alma Lac St Jean Alma Que \$107,475, Conseil Économique Charlevoix Rivière Malbaie Que \$40,784, Conseil Économique Drummond Drummondville Que \$49,260, Conseil Inter-mun Boissoucache St Jean de Dieu Que \$29,400, Conseil Inter-municipal Loisirs l'Ascension Lac St Jean Que \$59,868, Conseil Loisirs Canton Percé Gaspé Sud Que \$15,700, Conseil Loisirs Mauricie Inc Trois Rivières Que \$34,733, Conseil Loisirs Pte à la Croix Pointe à la Croix Que \$30,000, Conseil Mun Ste Thérèse Gaspé Est Que \$22,264, Conseil Municipal d'Aguanish Aguanish Que \$75,933, Conseil Municipal St Tite des Caps Que \$21,924, Conseil P St A d'Argenteuil St André Est Argenteuil Que \$21,074, Conseil pour l'Unité Canadienne Trois Rivières Que \$32,405, Conseil Reg de Pastorale Orlea Beauport Que \$15,666, Conseil Reg Dev Lanau-dière Joliette Que \$35,002, Conseil Reg Santé Services Soc Trois Rivières Que \$53,015, Conseil Régional de Dev Jonquiere Que \$44,452, Conseil Régional de Pastorale Quebec 3 Que \$24,724, Conseil Régional Loisirs Alma Que \$14,880, Conseil Régional Pastorale Ori Beauport Que \$13,656, Conseil Régional Santé Chicoutimi Que \$12,489, Conseil 3719 des Chevaliers Co Ste Anne des Monts Que \$15,750, Consommateurs du Canada (Q) Se Valleyfield Que \$30,408, Contact Rive Sud Longueuil Que \$37,874, Coop Amenag Ressources Trancon Rivière Bleue Cte Temis Que \$15,918, Coop de Production Agricole Abitibi Que \$52,156, Coop Dev Agro Forestier Auclair Cte Témiscouata Que \$30,576, Coop École

Mieux Vivre Melbourne Que \$17,856, Coop Prod Artisanale Appalache Lac Etc Hemin Que \$34,334, Coop Reboul Hull Que \$13,679, Coop Serv Agricoles Abitibi O La Sarre Que \$29,526, Cooperat Génér Rocher Percé Val D'espoir Que \$11,916, Coopérative d'Artisanat Îles de la Madeleine Que \$25,904, Coopérative Ouvrière Productio Manseau Cte Lotbinière Que \$61,853, Coopérative Travail Temps Part Quebec Que \$29,996, Coopératives Services Popul AB Rouyn Que \$36,156, Copains des Neiges Inc Windsor Que \$21,382, Cormac Community Improvement Cormac Ont \$12,824, Cormier Ginette Murdochville Que \$22,682, Cormier Regis Chandler Que \$20,655, Cormorant Helping Hands Cormorant Man \$38,266, Cornwall & Dist Assoc M R Arc Cornwall Ont \$11,536, Corp Arena Port Daniel Port Daniel Cte Bon Que \$29,630, Corp Canton Montminy Cte Montmagny Que \$10,845, Corp Centre Sportif Mistassini Mistassini Que \$30,290, Corp de la Paroisse de Lemieux Lemieux Cte Nicolet Que \$18,400, Corp de St Bonaventure Saint Bonaventure Que \$47,392, Corp Develop Indust Commer Val d'Or Que \$42,386, Corp du Journal Handicapés Qué Montreal Que \$54,192, Corp Épiscopale Catholique Rom Joliette Que \$20,412, Corp Festival Folklorique Panc Cap Chat Que \$26,380, Corp Festival Folklorique Cap Chat Que \$12,015, Corp Initiatives Plein Air Cowansville Que \$24,564, Corp Lois St André Lac St Jean Que \$30,070, Corp Loisirs Rivière du Loup Rivière du Loup Que \$88,197, Corp Loisirs St François de Sales Saint François de Sales Que \$51,460, Corp Mun Canton de Wright Gracefield Que \$42,594, Corp Mun de Fatima Îles de la Madeleine Que \$39,528, Corp Mun de Godbout Godbout Que \$36,623, Corp Mun de l'Île Havre Aubert Îles de la Madeleine Que \$36,580, Corp Mun de l'Île Havre Aubert Îles de la Madeleine Que \$123,950, Corp Mun de La Macaza La Macaza Que \$60,385, Corp Mun de la Par de St Michel Comte Berthier Que \$21,619, Corp Mun de Port Daniel Partie Port Daniel Que \$36,912, Corp Mun de Sainte Rita Comté Rivière du Loup Que \$10,577, Corp Mun de St Alban Paroisse St Alban Que \$29,997, Corp Mun de Thetford Mines Thetford Mines Que \$59,892, Corp Mun Godbout Godbout Que \$48,524, Corp Mun Islet Kamouraska Que \$20,255, Corp Mun Lac Bouchette Lac Bouchette Que \$68,139, Corp Mun Natashquan Natashquan Que \$66,129, Corp Mun Notre Dame du Nord Notre Dame du Nord Que \$111,087, Corp Mun Paroisse St Alexis St Alexis des Monts Que \$50,937, Corp Mun Paroisse St Eusèbe Cte Témiscouata Que \$28,321, Corp Mun Paroisse Ste Anne des Plaines Ste Anne des Plaines Que \$32,687, Corp Mun Port Daniel Ouest Port Daniel Centre Que \$34,246, Corp Mun Saint Jean de Dieu Comté Rivière du Loup Que \$20,388, Corp Mun St Thomas Didyme St Thomas Didyme Que \$27,222, Corp Mun Val St Gilles St Gilles Que \$31,940, Corp Mun Village Deschailions Deschailions Que \$28,980, Corp Mun Village Lac au Saumon Lac au Saumon Que \$61,134, Corp Mun Village Normandin Normandin Que \$11,840, Corp Mun Ville des Laurentides Ville des Laurentides Que \$26,023, Corp Muni du Village Rougemont Rougemont Que \$36,489, Corp Muni Ste Christine Cte Bagot Que \$18,597, Corp Muni Village Frelighsburg Frelighsburg Que \$12,513, Corp Muni Village St Siméon St Siméon Cte Charlevoix Que \$20,240, Corp Muni Baie Johan Beetz Cte Duplessis Que \$24,277, Corp Muni Cte Îles de la Madeleine Îles de la Madeleine Que \$23,893, Corp Muni de Paspebiac Paspebiac Cte Bonaventure Que \$20,000, Corp Muni de St Marcel St Marcel L'Islet Que \$22,866, Corp Muni Mont St Pierre Cte Gaspé Que \$55,394, Corp Muni Paspebiac Ouest Paspebiac Que \$22,574, Corp Muni St Alexis Matapédia St Alexis Cte Bonaventure Que \$28,907, Corp Muni St Louis Île aux Coudres Que \$39,162, Corp Muni St Zenondu Lac Humqui Lac Humqui Que \$41,015, Corp Muni Village Ste Angèle Meu Ste Angèle de Meric Que \$27,511, Corp Municipale Ste Rose du Nord Ste Rose du Nord Que \$41,956, Corp Municipal St Gabriel St Gabriel Que \$117,378, Corp Municipale Canton St Jean Ste Jean Que \$64,708, Corp Municipale de Ferme Neuve Ferme Neuve Que \$65,756, Corp Municipale de Gascons Gascons Que \$108,275, Corp Municipale de Kazabazua Kazabazua Que \$14,645, Corp Municipale de Messines Messines Que \$11,658, Corp municipale de Montpellier Montpellier

MANPOWER AND IMMIGRATION—Continued

Que \$17,865, Corp municipale du Canton Trec Villemontel Que \$76,211, Corp municipale St David Falardeau St David de Falardeau Que \$34,700, Corp municipale Vill St Noël St Noël Que \$31,367, Corp of the County of Brantford Brantford Ont \$10,336, Corp of Twp of Ignace Ignace Ont \$15,623, Corp of Twp of Oxbridge Oxbridge Ont \$10,216, Corp of Village of Beeton Beeton Ont \$11,210, Corp Salle Centenaire Inc Cte l'Islet Que \$16,669, Corp Tourist La Manie Inc Kamouraska Que \$24,243, Corp touristique de Sept Iles Sept Iles Que \$11,834, Corp touristique La Manie Inc Kamouraska Que \$48,216, Corp Town of Midland Midland Ont \$12,165, Corp Twp Black River Matheson Matheson Ont \$10,303, Corp d'oeuvres du diocèse Gaspé Gaspé Que \$15,750, Corpo Lois St André Restigouche St André de Restigouche Que \$37,345, Corpor Muni St Elzéar St Elzéar de Bonaventure Que \$29,735, Corpora Mun St Jean Port Joli St Jean Port Joli Que \$39,735, Corporat Mun Newport Newport Que \$30,318, Corporation canton de Rawdon Rawdon Que \$21,891, Corporation des loisirs Ste Rose de Ponlarus Que \$38,963, Corporation loisirs La Reine La Reine Abitibi Que \$24,292, Corporation Mun de St Omer St Omer Cte l'Islet Que \$23,133, Corporation Mun de St Ubalde St Ubalde Que \$95,726, Corporation Mun Pabos St Félicité St Félicité Que \$40,613, Corporation mun St Hubert St Hubert Co Riv d Lou Que \$21,538, Corporation mun St Christine Bagot Que \$10,950, Corporation municipale Mont St Pierre Que \$48,794, Corporation municipale Clorido Cloridorme Gaspé Que \$35,925, Corporation municipale Cte l'Islet Que \$12,363, Corporation municipale de Gros Cte Matane Que \$24,000, Corporation municipale Grande Grande Vallée Gaspé Que \$102,202, Corporation municipale Lac du Cerf Lac du Cerf Que \$32,150, Corporation municipale Les Hauteurs Que \$38,640, Corporation municipale St Alexandre des Lacs Que \$15,118, Corporation Ville de Maniwaki Maniwaki Que \$37,552, Coup de Pouce 3^e Âge Mercier Montreal Que \$77,533, Craig Quinn Magdalen Islands Que \$21,830, Cranberry Portage Cranberry Portage Man \$17,045, Cranberry Portage Town Refuse Cranberry Portage Man \$13,082, Cranberry Portage Work Orientation Cranberry Portage Man \$56,094, Crane River Band Repair & Replace Crane River Man \$15,918, Crane River Local Man Metis Fed Recreation Rorekton Man \$11,116, Crea de Paspebiac Inc Paspebiac Ouest Cte Bona Que \$17,099, Cree Indian Centre Chibougamau Chibougamau Que \$38,506, Cross Lake Fisherman's Co Op Cross Lake Man \$25,235, Cross Lake Indian Crafts Cross Lake Man \$40,991, Cross Lake Metis Women's Centre Thompson Man \$18,353, Cross Lake Outdoor Field House Cross Lake Man \$13,067, Cross Lake Recreation Development Cross Lake Man \$17,306, Cross Lake School Committee Cross Lake Man \$26,917, CSSCQ Victoriaville Que \$37,929, Ctr cult sportif Ste Jeanne d' Montreal Que \$61,540, Ctr local serv communautaire Terrebonne Que \$68,495, Cultulic Forestville Que \$33,513, Curve Lake Band Curve Lake Ont \$12,157, D George Dewar St Catharines Ont \$11,498, Daily Kid and Kaboodle Club Winnipeg Man \$13,913, Dakota Tipi Training Portage La Prairie Man \$37,955, Dallas Jackhead Recreation Dallas Man \$14,040, Dancing Bear Review St Catharines Ont \$11,661, Daniel Harold Bone Belleville Ont \$12,335, Dauphin Handi Hands Services Dauphin Man \$17,951, Dauphin Library Book Recataloguing Dauphin Man \$10,444, Dauphin Metis Awareness Project Dauphin Man \$36,108, Dauphin Recreation Programming Dauphin Man \$11,615, Dauphin River Fishermen's Co Op Gypsumville Man \$19,405, Dauphin River Improvements Ashern Man \$32,252, Dauphin River Women's Handicraft Ashern Man \$43,054, Dawson Boys & Girls Club Verdun Que \$26,517, Deacon Pat Montreal Que \$42,892, Deer Lake Band Council Sandy Lake Ont \$10,725, Deernhorn Community Improvements Lundar Man \$17,305, Demolish Old Homes & Rebuild Sandy Lake Man \$18,548, Denise Dubé Cap de la Madeleine Que \$39,012, Dept of Geography Brock U St Catharines Ont \$21,358, Deraps Denise G Mme Aguanish Que \$23,985, Desautels Gaetane Ste Thérèse Que \$33,610, Oeuvre des

terrains de jeux St Omer Que \$72,036, Devost Armand Ile à Michon Que \$24,381, Dion A Marie Mme Montreal Que \$27,918, Dixon Hall Toronto Ont \$13,420, Do Mi Ski Inc Mistassini Que \$30,508, Domaine de la jeunesse Inc Arvida Jonquière Que \$43,665, Domremy St Joseph Inc St Joseph Que \$29,400, Dunville Hort Society Dunnville Ont \$22,035, Douglas Hospital Centre Verdun Que \$36,373, Dovercourt International Toronto Ont \$13,107, Dryden Athletic & Rec Comm Dryden Ont \$13,414, Dubeau Lorraine Brossard Que \$20,002, Duck Bay Help Helping Eld Duck Bay Man \$18,481, Dufferin School Comm Educ Wpg Man \$16,251, Durham Region Family YMCA Whitby Ont \$12,824, Earl Bales Community Centre Downsview Ont \$12,416, Earth Stage Cultural Resources Sawyerville Que \$30,765, East End Boys and Girls Club Montreal Que \$28,592, Eastern Ontario Olympic Club Kingston Ont \$12,982, Easterville Comm Home & Ground Easterville Man \$30,675, Easterville Community Project Easterville Man \$107,863, Eastmain Band Council via Moosonee Ont \$67,542, Eastminster Comm Services Toronto Ont \$17,779, Eastview Neighbourhood Com Ont Toronto Ont \$24,016, Ebb & Flow Carpentry Training Ebb & Flow Man \$27,404, Ebb & Flow Development of Indians \$23,002, Echo féminin de Shawinigan Shawinigan Que \$48,989, École de musique de Charlevoix Baie St Paul Que \$129,419, Economic Development Committee Thunder Bay Ont \$17,770, Eddystone Man Metis Federation Eddystone Man \$30,708, Edwin Long Plain Canada Works Edwin Man \$23,254, Ellen Johanna Paul London Ont \$10,344, Emerson Co Operative Comm Centre Inc Emerson Man \$17,788, Emond Anne Jonquière Que \$19,476, Engineering Univsty of Windsor Windsor Ont \$11,872, Enrichment & Involvement Winnipeg Man \$36,935, Ensemble folklorique Moromaguy Montreal Que \$23,159, Entraide 3^e âge Joliette Que \$43,272, Entrep agric Forest Shick Cap Chat Que \$30,614, Entrep agric Foresti Peninsul St Maurice de l'Échourie Que \$34,457, Entreprises agricoles & forest Cap Chat Que \$35,656, Entreprises agricoles Cap d'Espoir Cte Gaspé Que \$32,504, Immac Conception Montreal Que \$35,428, Équipe secours Cm de Long in Longueuil Que \$51,091, Ernest Lorne Mahoney Tenaga Que \$37,636, Espanola Recreation Comm Espanola Ont \$11,808, Essex County Federation Agric Ruthven Ont \$10,524, Etobicoke YMCA Etobicoke Ont \$14,266, Exploration Work Orientation Cranberry Portage Man \$19,655, Fab de la paroisse St-Joseph de Maskinongé Que \$37,807, Fab paroisse Immaculée Concept Robertsonville Que \$15,411, Fab paroisse St-André Cap aux Meules Que \$23,788, Fabrique de Grande Rivière Grande Rivière Que \$21,924, Fabrique de la minerue Labelle Que \$33,270, Fabrique de la paroisse Ste Drummondville Que \$37,337, Fabrique de Magpie Magpie Cte Duplessis Que \$29,532, Fabrique de Pontbriand Pontbriand Que \$21,042, Fabrique de Port Daniel Port Daniel Que \$33,257, Fabrique de Saint Godefroi Cte Bonaventure Que \$21,895, Fabrique de Saint Jean Port Joli Saint Jean Port Joli Que \$15,427, Fabrique de St Mathieu du Lac St Mathieu Lac Bellemar Que \$24,321, Fabrique de St Omer St Omer Bon Que \$14,700, Fabrique des Capucins Matane Que \$14,903, Fabrique des Méchins Matane Que \$26,756, Fabrique Notre Dame de l'Assom Montreal Que \$52,375, Fabrique Parois St Ignace Stan St Ignace de St Anbridge Que \$12,939, Fabrique paroisse N D Neiges Charette Que \$42,867, Fabrique paroisse St Alexis St Alexis de Matapedia Que \$66,786, Fabrique St Charles Grondines Grondines Cte Portneuf Que \$26,012, Fabrique St Elzéar St Elzéar Bon Que \$15,876, Fabrique St Étienne des Gres St Étienne des Gres Que \$11,110, Fabrique St Félix d'Otis St Félix d'Otis Que \$16,758, Fabrique St François d'Assise Cte de Dubuc Que \$37,603, Fabrique St Georges Ouest Cte Beauce Que \$36,595, Fabrique St Omer St Omer Que \$22,111, Fabrique St Philippe Trois Rivières Que \$82,413, Fabrique Ste Lucie d'Albanel Albanel Que \$33,650, Fabrique Ste Marguerite Trois Rivières Que \$55,236, Factory Theatre Lab Toronto Ont \$18,272, Fairford Band Housing Improvement Ashern Man \$43,563, Fairford

MANPOWER AND IMMIGRATION—Continued

Brushing Ashern Man \$57,777, Fairford Reserve Carpentry Ashern Man \$12,463, Fairford Reserve Comm Improve Fairford Man \$82,298, Fam & Child Serv Niagara Reg St Catharines Ont \$13,608, Famille Mono parentales Quebec Quebec 2 Que \$45,117, Famille St André de Matapédia St-André Restigouche Que \$13,656, Fantaistes Laurentins Inc St-Jérôme Que \$37,640, Fed Enrg Montreal Que \$46,163, Fed Chantiers Coop l'Ouest Que Authier Que \$66,885, Fed of Ont Tenants Assoc Ont \$17,833, Fed Reg Assoc Serv Int Compr Sept-Iles Que \$61,475, Feder des guides de Sherbrooke Sherbrooke Que \$46,115, Fédération AFEAS Chicoutimi Que \$125,169, Fédération des clubs de plongée Montreal Que \$17,530, Fédération mototourisme Quebec Sherbrooke Que \$19,846, Fédération québécoise de la Mo Montreal Que \$22,415, Festival Cantons Sherbrooke Sherbrooke Que \$48,679, Festival de la Gourgane Inc Albanel Que \$17,413, Festival gaspésien de Matane Matane Que \$13,226, Fisher Bay Community Development Fisher Branch Man \$26,592, Fisher River Arena Employment Kooatastak Man \$30,900, Fisher River Reserve Community Kooatastak Man \$70,892, Fisher River Reserve Work Kooatastak Man \$12,649, Fishermen's Rebuilding Program Ilford Man \$13,600, Fleur Ange Riendeau Montreal Que \$53,668, Flin Flon Norman Rg Man Games Flin Flon Man \$13,376, Fond can des mal de rein Chicoutimi Que \$56,983, Fond can des maladies du rein Jonquière Que \$98,767, Fondation N C I C Quebec Montreal Que \$29,547, Fondation Soleil de l'enfance St Come Bec Que \$13,397, Fort Dufferin Wild Life Part II \$37,030, Fort Erie Tourism Bd Fort Erie Ont \$24,792, Fort Hope Indian Band via Nakina Ont \$13,440, Fort Rouge Cultural & Leisure Winnipeg Man \$31,995, Fortin Eugène Rimouski Que \$29,530, Foyer d'Alma Inc Normandie Alma Que \$56,934, Fraternité citoyens E de Mont Montreal Que \$159,761, Gagné Yvonne Disraeli Que \$42,713, Galipeau Gérald St Léonard Que \$14,541, Gananouque Rec Dept Gananouque Ont \$17,728, Garde paroissiale St Fabien St Fabien de Panet Que \$59,575, Garder River Band de Ojibways Sault Ste Marie Ont \$11,046, Garderie Carosse Citrouille in Sherbrooke Que \$23,524, Garderie Comm Longueuil Est Longueuil Que \$24,616, Garderie Le Grand Chapiteau Granby Que \$24,880, Garderie Populaire St Michel St Michel Que \$20,798, Gauthier Jeannette Montreal Que \$43,859, Gauvin Marielle C Jonquière Que \$15,532, Geography Dept U of West Ont London Ont \$15,512, Geraldine Beckham St Laurent Que \$20,512, Gillam Brushing & Clean up Gillam Man \$30,291, Gilles J Marcoux St Heuri de Tailleur Que \$17,812, Girard Rose Alma Montreal Que \$51,129, Girls Group Home of London Inc London Ont \$12,231, Glenora Community Hall Project Griswold Man \$32,363, Glenwood Cemetery Company Picton Ont \$11,733, Gloucester Rec & Parks Dept Ottawa Ont \$14,823, God's Lake Bank Anisne Project WPG Man \$50,208, God's Lake Narrows Handicraft God's Lake Narrows Man \$28,361, God's River Band Resource Harvesting God's River Man \$62,905, Gods Lake Band God's Lake Narrows Man \$15,705, Golden Age Ass Montreal Que \$30,682, Golden Age Lodge Association Windsor Ont \$11,052, Gonneville Rejeanne M Verdun Que \$49,307, Grahamdale Community Centre Project Grahamdale Man \$34,566, Grand Council of the Crees Val D'Or Que \$34,706, Grand Rapids Band Civic Comm Grand Rapids Man \$141,420, Grand Rapids Rec Tourism Counsel (1018 No.M8) Grand Rapids Man \$44,449, Grey Bruce Rec Tourist Council Owen Sound Ont \$13,917, Group Forestier Agricole Bellechasse St-Magloire Bellechasse Que \$40,726, Group Forestier Sud de Dorchester St Prosper Que \$80,978, Groupe Communautaire St-Michel St-Michel Montreal Que \$27,740, Groupe de Prières la source Louiseville Que \$26,043, Groupe du Faubourg Québec Que \$53,481, Groupe Sportif Rivière aux Rats Dolbeau Que \$49,036, Groupement Propriétaires Boisé la Malbaie Cte Charlevoix Que \$116,539, Guy Brochu Victoriaville Que \$16,183, Halton Hills Rec & Pks Dept Halton Hills Georgetown Ont \$10,843, Halton Region Conservation Aut Milton Ont \$11,201, Ham Region Conservation Auth Ancaster Ont \$11,152, Hamel

Annette Montreal Que \$58,102, Hamilton East Kiwanis Hamilton Ont \$17,176, Hamiota Recreation District Summer Hamiota Man \$10,666, Handi Services The Pas Man \$61,505, Harwill Comm Hall Project Fisher Branch Man \$10,643, Hastings Cnty Historical Soc Belleville Ont \$13,776, Hastings Prince Edward County Belleville Ont \$14,335, Hellenic Canadian Community of Montreal Que \$18,225, Hellenic Community of Montreal Montreal Que \$32,382, Help Duck Bay Man \$24,660, Henley Philia Co Duplessis Que \$24,955, Hockey Baseball Crosse Socce St-Jérôme Que \$36,689, Hodgson Community Recreation Fisher Branch Man \$14,850, Hodgson Peguis Housing Improvement Hodgson Man \$75,729, Hollow Water Indian Band Wanipigow P O Man \$18,734, Hôpital de la Hal Hal Inc Bagotville Que \$38,262, Hôpital Louis H Lafontaine Montreal Que \$22,935, Hotel de Ville de Granby Granby Que \$12,348, Hotel Dieu de Roberval Roberval Que \$20,089, Housekeeping Service The Pas Man \$52,966, Housing Education Service Hamilton Ont \$13,438, Huguette Savoie Montreal Que \$34,954, Hydro Line Right of Way Clearing Winnipeg Man \$16,435, Ian Donald Gemmell Brockville Ont \$11,599, Ian Scott Murray Welland Ont \$11,872, Impact Heritage Ottawa Ont \$11,056, Improved Facility & Houses Winnipeg Man \$23,826, Improving the Community Environment Strathclair Man \$11,265, Improvement Dist of North Shore Rec Spanish Ont \$13,451, Ind Accident Victims Group Toronto Ont \$10,201, Information Femme Granby Que \$21,427, Initiatives Plein Air Davignon Cowansville Que \$105,922, Injured Workers Association of Manitoba Winnipeg Man \$10,829, Institut Nationale Canadienne des Aveugles Trois Rivières Que \$83,324, Institut Nazareth Louis Braille Longueuil Que \$17,575, Interlake Action Awareness Fairford Man \$41,107, Inuit Community Council Fort Chimo Fort Chimo Que \$14,028, Inuit Community Council Kooatark Que \$10,889, Isabelle Virginia Prevost Capre Ont \$10,833, Island Lake Project Island Lake Man \$23,895, Italian Immigrant Aid Society Toronto Ont \$10,453, Jack's Winnipeg Man \$31,715, Jackhead Island Dock Kooatastak Fisher Branch Man \$70,163, Jean J Laurendeau Rouyn Que \$35,468, Jeune Chambre Baie Comeau Inc Baie Comeau Que \$12,000, Jeune Chambre de Commerce Beauport Que \$11,466, Jeune Chambre Notre Dame des Monts Notre Dame des Monts Que \$13,314, Jeune Chambre Notre Dame des Monts Cte Charlevoix Que \$31,751, Jeune Chambre Québec Inc Haute Ville Québec 4 Que \$16,497, Jeux Chaudière Inc Ville-St-Georges Que \$42,774, Jeux du Québec Sherbrooke 1977 Sherbrooke Que \$58,464, Jewish Voc Serv of Metropolitan Toronto Toronto Ont \$11,127, Joan Minaker Belleville Ont \$12,700, John R Vander Schuit Mallorytown Ont \$12,884, Jolin Hélène St-Léonard Que \$43,653, Kasabonika Lake Indian Band Via Central Patricia Ont \$11,412, Kawartha Youth Incorporated Lindsay Ont \$11,304, Keewatin Rec Assoc Keewatin Ont \$13,920, Kegaska Local Committee Kegaska Cte Duplessis Que \$48,304, Kegaska Sports Committee Kegaska Duplessis County Que \$10,962, Killarney Library Canada Works Killarney Man \$10,193, Kinew Housing Inc Improvement Winnipeg Man \$53,567, Kingston Dist Chamber of Comm Kingston Ont \$12,018, Kingston Health Unit Kingston Ont \$16,880, Kingston Marine Museum Inc Kingston Ont \$11,654, Kinosa Reedy Creek Man Metis Kinosa Man \$22,077, Kinsmen Club of Beamsville Beamsville Ont \$19,067, Kiwanis Club of Leamington Leamington Ont \$13,295, Knights of Columbus St Pierre Man \$15,719, L J Adshead Cochrane Ont \$24,752, L U C F O L'Union France Ont Opatatika Ont \$10,240, L'Accueil St Esprit Ste-Thérèse-de-Lisieux Que \$15,623, L'AFEAS St Jean Bosco Tracy Tracy Cte Richelieu Que \$22,932, L'Ass des Prop du Lac Lamarre St-Gabriel Qué \$26,230, L'Étape Ste-Clothilde-de-Horton Que \$26,807, L'Institut National Canadien pour les Aveugles Québec Que \$44,423, L'Oeuvre des terrains de Jeux Cte Rivière-du-Loup Que \$10,512, L'Oeuvre des Terrains de Jeux Mont Brun Que \$29,233, L'Oeuvre Terrains Jeux Ste-Lucie Ste-Lucie-de-Doncaster Que \$73,422, L'Union sportive de Val d'Or Val d'Or Qué \$144,163, La

MANPOWER AND IMMIGRATION—Continued

Bibliothèque Gaspésienne Ste-Anne-des-Monts Que \$20,505, La Broquerie Arena La Broquerie Man \$11,723, La Caisse Pop de Baie Comeau Baie Comeau Que \$50,957, la Chambre de Commerce d'Asbestos Asbestos Que \$19,571, La Cité de Drummondville Drummondville Que \$35,059, La cité de Lachute Lachute Que \$36,716, La Coop de Travail de Québec Québec Que \$45,672, La Corp Municipale de St-Anne-des-Lac Lac Marois Que \$29,578, La Croisée Québec Que \$54,730, la Fab Ascension de Matapédia Ascension de Matapédia Que \$22,409, La Fabrique de la Paroisse de Pabos Mills Que \$24,699, la Fabrique de St-Jogues St-Jogues Cte Bona Que \$14,953, La Fabrique Notre-Dame-de-la-Salette Notre-Dame-de-la-Salette Que \$21,508, La Fabrique Paroisse St-Fabien Montreal Que \$46,879, La Fabrique St-André Lasarre Que \$70,748, La Fabrique St-François d'Assise Cté Bonaventure Que \$22,207, La Fabrique St-Guy Que \$10,584, la Fraternité des Citoyens de Montreal que \$59,442; La Gerbe Dorée St-Basile-le-Grand Que \$15,036, La Grosse Valise Montreal Que \$26,275, La Jeune Chambre de St-Felicien St-Felicien Que \$52,146, La Jeune Chambre de Trois Rivières Trois-Rivières Que \$59,885, La Municipalité de St-Fulgence St Fulgence Que \$51,041, La Résidence de Mont Joly Inc Mont Joly Que \$34,426, la Société de Bien des Aveugles du Saguenay Mistassini Que \$75,810, La Société St-Jean-Baptiste Trois-Rivières Que \$39,720, La Tabatière Local Committee Latabatière Que \$34,877, La Ville de Matane Matane Que \$47,994, Labrie Yvon Ste-Thérèse Que \$24,839, Labrosse Diane Montreal Que \$15,875, Lac Brochet Log Works Brochet Man \$31,473, Lac du Bonnet Community Resource Lac du Bonnet Man \$15,982, Laflamme Claudette Sherbrooke Que \$38,462, Lafleur Annette Co Labelle Que \$22,501, Lake Man Civic Comm & Rec Arena Vogar Man \$28,232, Lake Manitoba Indian Band Vogar Man \$11,830, Lake St-Martin Home Stucco Ashern Man \$27,587, Lake St-Martin Recreation Center Ashern Man \$79,360, Lakefield Chamber of Commerce Lakefield Ont \$10,863, Lakehead Assoc Mentally Rtrd Thunder Bay Ont \$10,920, Laliberté Lola Saint-Jean Que \$28,165, Landscaping & Fencing Winnipeg Man \$18,187, Langlois Lucille Hauteville Que \$22,307, Langruth Development Corp Langruth Man \$16,314, Lanthier Rose-Aimée Mme Montreal Que \$43,697, Laplante René Roberval Que \$24,577, Lapointe Pierre Paul St-Tharcisius Que \$21,023, Lapointe Tremblay Marielle Jonquière Que \$18,468, Laroche Robert Chambord Que \$38,834, Lassonne Jeanne Mance Drummondville Sud Que \$51,835, Latin American Winnipeg Resource Winnipeg Man \$47,448, Laurentian Alliance of Metis Val D'Or Que \$39,900, Laurette Demontigny Sherbrooke Que \$66,198, Laurier Community Buildings Laurier Man \$14,106, Laval Chapter Que Association of Children Chomedey Laval Que \$10,328, Le Centre Artisanat Matapédia Causapsal Que \$43,743, le Club de Golf Adstock Inc Theftord Mines Que \$30,270, le Club de Ski de fond Cté Dorchester Que \$14,962, le Club Vison Inc Ste Hedwidge Que \$29,665, le Comité de la Salle du Centre Compté l'Islet Que \$15,288, le Conseil du Quartier Shawinigan Que \$42,538, le Garage Coopératif des Milles Boisbriand Que \$43,736, le Rivage Trois-Rivières Que \$107,704, Learning Assistance Centre Winnipeg Man \$20,904, Lebanese Syrian Can Montreal Que \$31,318, Leclair Anne Marie Montreal Est Que \$40,665, Legal Assistance of Windsor Windsor Ont \$18,218, Légion Royale canadienne Chandler Que \$16,327, Légion canadienne Branch End 203 Chandler Cté Gaspé Que \$15,900, Lemay Jeannine Blanche Mme Tracy Que \$13,128, Léo Couvier Grande Rivière Que \$24,021, les Abeilles de Châteauguay Châteauguay Que \$21,482, les Alycons R H P Inc Mont Joli Que \$40,746, les Arc-en-Ciel de Montreal Nord Montreal Nord Que \$24,825, les Ateliers de Loisirs Culturels Senneterre Abitibi Que \$46,645, les Ateliers Plein Soleil Inc Mont-Joli Que \$48,984, les Auxiliaires Bénévoles Centre Lasalle Qué \$38,888, les Cercles Jeunes Naturalistes Montreal Que \$21,169, les Grands Frères des Bois Francs Victoriaville Que \$38,970, les Habitations Populaires Inc Montreal Que \$56,392, les Jeunes Aubergistes Inc Lac St-Jean Que

\$49,172, les Joyeux Copains Montcerf Que \$20,777, Les Loisirs Chamonix Inc Matapédia Que \$75,151, les Loisirs de Napierville Inc Napierville Que \$19,530, les Loisirs de Notre Dame du Rimouski Qué \$27,330, les Loisirs de Sheldrake Sheldrake Que \$31,584, les Loisirs de St-Armand Inc St-Armand Que \$16,128, les Loisirs de St-Dominique St-Dominique du Rosaire Qué \$81,091, les Loisirs de St-Ephrem Inc St-Ephrem Cté Beauce Que \$12,255, les Loisirs de St-Lambert Inc St-Lambert de Lévis Que \$20,024, les Loisirs de Weedon Inc Weedon Que \$22,020, Les Loisirs Destcourt Inc Estcourt Kamoraska, Que \$42,983, Les Loisirs le Grillon Inc Montreal Que \$63,631, Les Loisirs Rivière St-Jean Inc Rivière St-Jean Que \$79,503, Les Loisirs Saint-Basile Inc Saint-Basile de Portneuf Que \$55,793, Les Loups du Nord Notre-Dame-de-la-Dore Que \$45,572, Les Sans Peur Inc Cte Shefford Que \$31,259, Les Veilles Inc Montreal Que \$37,711, Ilford Women's Group Ilford Man \$16,033, Ligue des Propriétaires Ibergville Ibergville Que \$36,407, Ligue navale Cap Chat Cap Chat Que \$67,491, Lions Club of Marathon Inc Ont \$10,656, Lions Club of Milverton Milverton Ont \$10,233, Lions Club of Woodstock Woodstock Ont \$11,527, Little Black River Recreation Little Black River Man \$24,475, Little Grand Community Betterment Winnipeg Man \$23,082, Little Sisk Factory (Clothing) Gypsumville Man \$50,260, Little Sisk Reserve Building Gypsumville Man \$27,781, Luc Mun Comm St-Augustine Dupl St-Augustine Que \$22,086, Local Committee of Aylmer Soun Harbour Que \$43,100, Logging Operation Cross Lake Man \$26,745, Loisir de Frontenac Lac Megantic Que \$10,607, Loisir St Armand Inc Cte Missisquoi Que \$13,698, Loisir St-Francois de Br St Francois de Br Que \$17,878, Lois St-Marc de Latour Inc Forestville Que \$24,633, Loisir Handicaps Lanaudiere St Jerome Que \$40,785, Loisirs de Danville et Shipton Danville Que \$42,146, Loisirs de Daveyleville Inc Cte Athabaska Que \$24,277, Loisirs de Racine Inc Racine Que \$21,534, Loisirs de Ste Marcel-line de Kamouraska Ste Marcelline Que \$19,101, Loisirs du Centre Maisonneuve Rosemere Que \$35,360, Loisirs Mandeville Inc St Charles de Mandeville Que \$26,040, Loisirs Nazareth Inc Rimouski Inc Rimouski Que \$30,255, Loisirs Saguenay Inc Lac Saguy Cte Labelle Que \$19,616, Loisirs Saint Zenon Inc Saint Zenon Que \$33,928, Loisirs Sports Grande-Ile Grande-Ile Que \$42,168, Loisirs St Aime et Massueville Massueville Co Richelieu Que \$10,811, Loisirs St Alphonse Joliette Joliette Que \$23,951, Loisirs St Etienne Inc Que \$23,024, Loisirs St-Francois Montmagny St-Francois Que \$19,145, Loisirs St-Zotique St-Zotique Soulanges Que \$19,429, London & Dist for Retarded London Ont \$11,845, London & Middlesex R C S Ep S B London Ont \$21,877, London Chinese Alliance Church London Ont \$10,847, London Housing Authority London Ont \$13,688, London Children's Museum London Ont \$13,618, Lorne Ave Community Council London Ont \$12,188, Lucie Daoust Montreal Que \$39,387, Lynn Lake Training for Boat Tadoule Lake Man \$22,640, M Andre Auger Maire St Lin Que \$24,778, M Dion Theodule Ste-Marthe de Gaspé Que \$14,835, M Gilles Legault Mont Rolland Que \$90,315, M Renald Maltais N D Hebertville Que \$68,764, Ma Mow We Tak Centre Incorp Thomson Man \$46,672, Madeleine Marin Les Boules Que \$25,344, Magnus Theatre Company Inc Thunder Bay Ont \$15,584, Mailloux Helene Montreal Que \$22,857, Mains D'Arts de l'Islet Sud Inc Ste Perpetue Que \$12,886, Maire Drummondville Que \$39,277, Maison de l'Avenir Montreal Que \$45,236, Maison Rouyn Noranda Inc Rouyn Que \$36,332, Mama Wee Town St Theresa Point Man \$14,880, Manigotogan Recreation Project Pine Falls Man \$13,987, Manigotogan, The Metis Creation Manigotogan Man \$30,685, Manitoba Agricultural Museum MacGregor Man \$26,460, Manitouwadge Recreation Comm Manitouwadge Ont \$11,585, Marine Museum of Man Selkirk Man \$14,784, Marionnettes Montmagny Inc Montmagny Que \$12,810, Martin Andre Montreal Que \$21,427, Martin Louis Tracey St Catharines Ont \$21,329, Mary El Allen London Ont \$13,640, Marymound Inc Winnipeg Man \$10,786, Matapédia Women's Institute

MANPOWER AND IMMIGRATION—Continued

Matapedia Que \$16,410, Matheson Island Skating Rink Riverton Man \$13,425, Matheson Island Tourist Information Riverton Man \$13,346, Mathias Colomb Indian Band The Pas Man \$17,728, Mayta Way Win Winnipeg pg Man \$18,849, Maywood Comm Recreation Club St Catharines Ont \$11,157, Mde Viau (Presidente) Comite Montreal Que \$35,925, Media Centre University of Windsor Windsor Ont \$10,605, Metroptn Downtown Boy Girl Club Toronto Ont \$10,825, Meunier Pierre Sept-Iles Que \$19,616, Mic Mac Band of Maria Maria Co Bonaventure Que \$38,514, Mic Macs of Maria Band Maria Indian Reserve Que \$55,109, Michel Gilles Fugere Longueuil Que \$36,204, Milles Iles Community Library Bellefeuille Que \$18,839, Miniota Pioneer House Library Miniota Man \$17,131, Mississauga of New Cr Council Hagersville Ont \$18,000, Mitchell Recreation Steinbach Man \$27,972, Mitchell & District Recreation Centre Steinbach Man \$12,716, Mlph Brandon Branch Development Brandon Man \$10,775, Mme A Marie Dion Montreal Que \$31,314, Mme Berthiaume Eliane Montreal Que \$42,959, Mme Boivin Elizabeth Montreal Que \$33,882, Mme Brigitte St Aubin Otter Lake Que \$21,887, Mme Claudette Grenier Trudel Longueuil Que \$18,048, Mme Gemma Perron Larouche Que \$34,633, Mme Helene Lapointe Granada Que \$26,382, Mme Liliane Demers Presidente Sorel Que \$22,489, Mme Simone R Bedard Quebec 3 Que \$12,000, Module Epanouissement Vie Sept Iles Sept-Iles Que \$34,070, Module Epanouissement a la vie Havre St-Pierre Que \$36,432, Mohawk College Applied Arts Hamilton Ont \$23,123, Mohawk Council of Kanawake Caughnawaga Que \$46,912, Montreal Low Income Women's Montreal Que \$78,021, Moose Band Administration Moose Factory Ont \$12,010, Moose Lake Indian Band Moose Lake Man \$25,341, Moravian Band Council Thamesville Ont \$14,529, Morden Fossils Morden Man \$10,883, Morden Recreation Centre Summer Morden Man \$10,003, Morden Recreation Improvement Morden Man \$11,887, Morley Torgov Toronto Ont \$10,325, Mouvement de Preparation à la Retraite Drummondville Que \$33,180, Mouvement Fraternité Haiti Quebec Inc Montreal Que \$23,552, Mouvement Chrétiens Aujourd'hui Louiseville Que \$40,461, Mouvement Couple & Famille Montreal Que \$22,256, Mouvement démocratique Portugais Montreal Que \$42,665, Mouvement Saint-Gabriel Quebec Que \$35,487, Mrs Margaret Stewart Lachine Que \$54,483, Mrs Muriel Boyle (Ladies Aux) Gaspé Que \$15,544, Mrs Phyllis Bennett Verdun Que \$43,238, Mrs Patricia Lucille Lindsey Windsor Ont \$15,816, Mun Corp of the Village Bryson Bryson Que \$29,306, Municipalité de la Paroisse de Grandes Piles Grandes Piles Que \$27,563, Municipalité de la Paroisse St-Benoît Labre Beauce Que \$14,106, Municipalité de la Paroisse St-Ignace St-Ignace de Loyola Que \$18,442, Municipalité de Notre Dame des Bois Cte Frontenac Que \$24,404, Muni de St-Jacques de Parisville Cte Lotbiniere Que \$23,254, Muni de St-Louis du Ha Ha St-Louis du Ha Ha Que \$21,138, Municipalité de Ste-Therese de Gatineau Ste-Therese de Gatineau Que \$38,048, Muni du Canton Begin Canton Begin Que \$54,051, Muni Local Committee Duplessis Que \$42,974, Muni de Rapides des Joachims Rapides des Joachims Que \$23,043, Muni Paroisse St Raphael Ile Bizard Ile Bizard Que \$17,514, Municipalité Paroisse Saint-Gabriel St-Gabriel Co Rimouski Que \$99,876, Muni Paroisse St-Simeon Charlevoix Que \$64,642, Muni St-Marc du Lac Long St-Marc du Lac Long Que \$23,320, Muni Township of Clarendon Shawville Que \$44,731, Municipalité Trois-Pistoles Services Loisirs Trois Pistoles Que \$25,609, MuniVillage de Fortierville Cte Lotbiniere Que \$19,824, Muni Canton Thetford Sud Thetford Mines Que \$11,458, Muni de Brompton Gore Racine Que \$12,857, Muni de Rock Forest Rock Forest Que \$26,647, Muni de St Methode St Methode Que \$26,650, Muni de Tadoussac Tadoussac Que \$28,732, Muni des Cantons Uns Wendover St Cyrille de Wendover Que \$30,958, Muni Paroisse Disraeli Disraeli Que \$15,349, Muni St Prime St Prime Que \$11,954, Muni Village D'Albanet Albanet Que \$21,027, Muni Village de Beaulac Garthby Que \$11,380, Muni Village de

Kingsbury Kingsbury Que \$11,380, Muni Canton d'Irlande Nord Black Lake Que \$14,188, Muni de Marston Canton Lac Megantic Que \$15,300, Muni of the Township of Gore Lakefield Que \$11,205, Muni Riviere au Tonnerre Riviere au Tonnerre Que \$73,306, Muni Village Notre-Dame-du-Bon-Conseil Notre-Dame-du-Bon-Conseil Que \$30,977, Municipal Corp of Hope-town St-Godefroi Que \$22,495, Municipal Corp of Sheen Esher Sheenboro Que \$15,750, Municipal Corp Twp Coleman Cobalt Ont \$11,521, Municipal Corp Allume Island Chapeau Que \$23,407, Municipal Local Committee Mutton Bay Que \$34,218, Municipal Local Committee La Tabatiere Que \$50,224, Municipal Local Committee Old Fort Bay Que \$27,723, Municipal Local Committee Bradore Bay Que \$18,903, Municipal Local Committee Mutton Bay Que \$29,928, Municipalité Baie Trinite Baie Trinite Que \$26,931, Municipalité de Bonaventure Bonaventure Que \$38,641, Municipalité de Bowman Val des Bois Que \$28,141, Municipalité de Canton Turgeon Ste-Véronique Que \$54,462, Municipalité de Cap Rouge Cap Rouge Que \$60,884, Municipalité de Charette Charette Que \$22,652, Municipalité de Chertsey Chertsey Montcalm Que \$30,492, Municipalité de Dolbeau Dolbeau Que \$34,984, Municipalité de Frontenac Lac Magantic Que \$26,391, Municipalité de Lyster Ste-Anastasia Que \$26,907, Municipalité de Maria Maria Que \$76,253, Municipalité de Rimouski Est Rimouski Est Que \$25,675, Municipalité de Shipshaw Shipshaw Que \$47,957, Municipalité de St-Prime St-Prime Que \$46,488, Municipalité Dolbeau Dolbeau Que \$30,411, Municipalité du Canton de Chat Co Argenteuil Que \$33,652, Municipalité du Canton Langelier La Croche Que \$38,502, Municipalité St-Barnabé St-Barnabé Que \$20,684, Municipalité St-Emile St-Emile Que \$77,333, Municipalité St-Luc de Laval Forestville Que \$66,121, Municipalité Tadoussac Tadoussac Que \$29,665, Municipalité Village St-George St-George de Champlain Que \$69,243, Municipality of Low Quebec Low Que \$31,860, Municipality of Morin Heights Morin Heights Que \$23,668, Municipality Local Committee Duplessis Que \$24,672, Musée des Iles Inc Iles-de-la-Madeleine Que \$15,000, Musée du Saguenay Inc Chicoutimi Que \$35,573, Musée Seminaire Sherbrooke Inc Sherbrooke Que \$15,291, Musical Inclined Winnipeg Man \$12,104, Native Communications Inc Thompson Man \$10,784, Native Community Aide Project Winnipeg Man \$29,165, Native Crafts Development & Information The Pas Man \$17,012, Native North American Museum Scantbury Man \$16,519, NDG Senior Citizens Council Montreal Que \$52,894, Nelson House Recreation Thompson Man \$12,784, Nelson House Roland Lauze Project Thompson Man \$17,466, Niagara Regional Agricultural Society Welland Ont \$10,176, Niagara College of Applied Arts Welland Ont \$19,101, Niagara College of Arts Techno Welland Ont \$22,180, Niagara on the Lake Public Library Niagara on the Lake Ont \$13,327, Niagara Resort & Tourist Assoc Niagara Falls Ont \$24,573, Nicole le Vallières Laferhe Que \$26,932, Nigel C K Gough Barry's Bay Ont \$12,241, Nipissing University College North Bay Ont \$11,383, Niska Wildlife Foundation Guelph Ont \$15,942, Northern Education Counsellors Thompson Man \$67,308, Norway House Canada Works '77 Norway House Man \$71,331, Norway House Cordwood Norway House Man \$13,498, Norway House Rec Commission Winnipeg Man \$36,247, Norwood Teen Drop In Program St Boniface Man \$12,795, Notre-Dame-de-l'Île Verte Cte Rivière du Loup Que \$17,092, OAMR Camp Tillikum Callander Ont \$13,616, O T J Boischatel, Boischatel Que \$18,679, O T J de Boischatel Inc Boischatel Que \$20,533, O T J de Pintendre Inc St Louis de Pintendre Que \$16,734, O T J de Woburn Inc Lac Megantic Que \$14,699, O T J Ham Nord Inc Ham Nord Que \$12,000, O T J Percé Inc Percé Que \$10,327, O T J St Eleuthère Inc Pohenegamook Que \$19,077, Oak Lake Centennial Community Pipestone Man \$13,711, Oak Point Rodeo Committee Oak Point Man \$10,419, Ochre River Community Centre Ochre River Man \$26,270, Œuvre des terrains de Jeux Hérouxville Que \$38,505,

MANPOWER AND IMMIGRATION—Continued

Œuvre des Loisirs Inc Côté Roberval Que \$11,264, Œuvre des terrains de jeux Cartierville Qué \$11,511, Œuvre des terrains de jeux de Wickham Wickham Que \$17,640, Œuvre des terrains de jeux St-Jérôme St-Jérôme Que \$20,210, Office Product Bois région La Malbaie Côté Charlevoix Qué \$16,149, Ojibway & Cree Cultural Cen Timmins Ont \$12,572, Oka Band Council Oka Que \$32,347, Old Factory Band Council Paint Hills Que \$35,433, Opportunity House Inc Toronto Ont \$19,109, Opti Centre de Plein air région St-Georges de Beauce Que \$57,000, Optimist Club of St-Thomas St-Thomas Ont \$10,190, Optimist Club of Windsor Windsor Ont \$22,507, Oracle News Montreal Que \$22,164, Orillia Soldiers Memorial Hosp Orillia Ont \$11,958, Osprey Rec Committee Maxwell Ont \$10,169, O T J Petit Saguenay Comté Dubuc Que \$51,794, Ottawa Carleton Cultural Council Ottawa Ont \$10,616, Ottawa Soc for Autistic Children Ottawa Ont \$13,202, O T U St Bernard Inc Côté St-Hyacinthe Qué \$11,077, Outlook Camping Incorporated Hamilton Ont \$19,216, Oxford House Indian Band Recreation Oxford House Man \$30,000, Oxford House Summer Student Winnipeg Man \$24,951, Paint & Fix for Kids Gimli Man \$10,424, Pamounov Project Gods Lake Man \$19,848, Paquette Isabelle M^{me} Beauharnois Que \$22,056, Paquin Noël Angliers Qué \$26,869, Paralysie Cérébrale du Québec Quebec Que \$80,358, Parc Loisirs Sports Plein Air La Malbaie Côté Charlevoix Que \$169,550, Parents Uniques (Section Laval) Laval (Ste Rose) Que \$33,058, Park Clean Up Pansy Steinbach Man \$10,232, Parkdale Nursing Home Toronto Ont \$14,023, Parkland Region Water Utilization Dauphin Man \$11,815, Parioise Sainte-Clothilde Montreal Que \$42,044, Parrain Feux Verts Gilles La Montreal Que \$20,639, Patro de Charlesbourg Inc Charlesbourg Que \$39,967, Pauingassie Community Hall Project Pine Falls Man \$35,288, Paul Siveeney St-Georges de Malbaie Qué \$17,780, Pavillon St-Arnaud Inc Trois-Rivières Que \$29,341, Peguis Aréna Artificial Ice Hodgson Man \$21,148, Peguis Community Development Hodgson Man \$12,396, Pelican Rapids Shoal River Man \$16,091, Peterborough Civic Hospital Peterborough Ont \$13,749, Peterborough Co Board of Education Peterborough Ont \$12,600, Peterborough Summer Theatre Peterborough Ont \$17,348, Petit Gérard Fabreville Que \$45,902, Pickle Lake Recreation Comm Central Patricia Ont \$10,290, Picton Recreation and Parks Dept Picton Ont \$11,093, Pierreette Castonguay Outremont Montreal Que \$12,022, Pikwitonei Sawmill Logging Pikwitonei Man \$58,825, Pine Creek Carpentry Training Camperville Man \$43,626, Pine Creek Community Improvement Camperville Man \$36,621, Pine Dock Community Committee Little Bullhead Man \$10,283, Pine River Community Centre Pine River Man \$15,762, Pine River Women's Community Swan River Man \$23,819, Piste de Course Pabos Inc Côté Gaspé Que \$14,386, Place des Sports de Matane Matane Que \$43,151, Plage Familiale Rouyn Inc Rouyn Que \$16,556, Poplar River Community Garage Poplar River Man \$68,426, Poplar River Community Logging Poplar River Man \$41,275, Poplar River Native Womens Winnipeg Man \$24,572, Poplar River Student Enterprises Winnipeg Man \$16,177, Populart Inc Montmagny Que \$80,341, Portage Arc Industries Portage La Prairie Man \$12,176, Portage Workshop & Upholstery Portage La Prairie Man \$17,282, Post office Recreation Hall Roads God's River Man \$11,065, Potentiel Récréatif Environnement Kenogami Que \$11,500, Povungnituk Commun Radio Station Nouveau Québec Que \$22,227, Powerview Comm Resource & Drop Lac Du Bonnet Man \$19,990, Prevention of Cruelty to Animal Hamilton Ont \$14,318, Productions de l'Étoile filante Rimouski Que \$93,584, Project Andy Yang Winnipeg Man \$26,096, Project Atuskewin St Theresa Point Man \$20,336, Project Circle Theatre Brantford Ont \$15,775, Project Help Montreal Que \$56,123, Projet Jeune St Boniface Man \$15,055, Project May TA Way Win Winnipeg Man \$38,695, Project Streetside Winnipeg Man \$47,518, Project changement Montreal Que \$38,355, Projet de Loisirs 80 Inc Montreal Que \$38,740, Projet Secours A M Leclair Montreal Est Qué \$43,275, Promo-

tion Indust Secteur Dolbeau Dolbeau Que \$19,299, Psychology Consultants Cornwall Ont \$14,040, Pukatawagan Shoreline Facilities Pukatawagan Man \$53,092, Quatorze Milles Paspebiac Inc Paspebiac Que \$61,980, Quinte Info & Assistance Centre Belleville Ont \$18,887, R A I S E Kitchener Ont \$15,419, Radio Centre Ville St-Louis Montreal Que \$46,053, Radio Comm Châteauguay Châteauguay Que \$44,113, Radio Comm de Rouyn Noranda Rouyn Que \$26,491, Radio Gaspésie Inc Gaspé Que \$22,856, Raiche Georgette M^{me} St Robert Côté Richelieu Que \$11,573, Rainy Lake Council Fort Frances Ont \$12,664, Ranch Nicolas Inc Hull Que \$12,866, Raymond O Strickland Chevery Que \$29,996, Rebuilding The Skating Rink Berens River Man \$14,932, Recreation Ass of Campbell's Bay Campbell's Bay Que \$15,990, Recreation Complex Mafeking Man \$43,359, Recreation Tourism & Miscellaneous Winnipeg Man \$16,400, Red Deer Lake Community Effort Barrows Man \$30,065, Red Sucker Bridge Construction Red Sucker Lake Man \$21,248, Regal Rd P T A Toronto Ont \$16,894, Regent Pk Comm Improvement Toronto Ont \$11,030, Région Jeunes Chambres Québec Loretteville Que \$15,849, Regional Municipality of Niagara Welland Ont \$12,658, Regroup Mouvements Pop Temiscamingue Ville Marie Qué \$29,086, Regroupement Garderies Région Longueuil Que \$45,439, Renaud Maurice St Alexandre Que \$17,077, Renovation to Oak River Community Oak River Man \$10,722, Renovation to Riverton Community Riverton Man \$14,933, Résidence Berthiaume du Tremblay Montreal Que \$77,830, Réserve Indienne d'Odanak Odanak Que \$14,823, Restigouche Band Council Restigouche Que \$90,000, Restigouche Band Council Restigouche Que \$38,000, Restoring a Historical Building Winnipegosis Man \$13,770, Reunited African People Toronto Ont \$11,692, Revue Focus Jonquière Que \$33,314, Richard François Montreal Qué \$22,815, Richard Ouellette Sherbrooke Que \$23,811, Richer Local Action Program Richer Man \$51,671, Riding Mountain Young Workers Neepawa Man \$12,190, River Desert Band Maniwaki Que \$41,859, Rivers Library Enrichment Rivers Man \$10,353, Riverside Children's Playground \$11,863, Riverton Library Reestablishment Gimli Man \$10,988, Road & House Development Area Oxford House Man \$23,760, Robert Church Brownsburg Que \$28,009, Roch Gelineau Vanier Que \$23,634, Rochette André Aganish Que \$19,537, Rolland Prevost St-Paul Côté Montmagny Que \$40,596, Rose Hélène Beaudoin St-Félicien Que \$66,759, Roseau River Indian Band Public Service Centre Dominion City Man \$31,361, Roseau River Indian Band Community Dominion City Man \$20,098, Rossburn House Building & Repairs Rossburn Man \$27,000, Royal Hamilton College of Music Windsor Ont \$21,333, Rupert House Indian Band Council Rupert House Que \$17,800, Ryerson Afro Caribbean Assoc Toronto Ont \$10,386, Sagkeeng Civic Centre Pine Falls Man \$59,334, Sagkeeng Civic Centre Pine Falls Man \$31,115, Salle d'Accueil Domremy d'Alma Inc Alma Que \$64,057, Sanctuaire Notre Dame des Douleurs Pointe Navarre Gaspé Que \$25,090, Sargent Park Lunch and After Winnipeg Man \$12,397, Save Our heritage Org Brighton Ont \$10,612, School Site Preparation Dallas Man \$14,948, Selkirk Ave Senior Citizens Winnipeg Man \$14,189, Selkirk Cross Cultural Help Selkirk Man \$16,420, Serge Lemay Granby Que \$35,692, Service Comm Côte des Neiges Montreal Que \$30,932, Service Comm Ville de Gatineau Gatineau Que \$41,671, Service d'action Comm St-Eugène St-Jean Que \$16,790, Service d'entraide Familiales nord Montreal Que \$58,798, Service intermunicipal loisirs St Raymond Que \$36,372, Service loisirs d'Acton Vale Inc Acton Vale Que \$18,052, Service Loisirs St-Jacques Inc Montreal Que \$17,597, Service Loisirs Ste-Angele-de-Premont Ste-Angele-de-Premont Que \$22,490, Service Loisirs Ville de St-Antoine St-Antoine Que \$26,727, Service Réadaptation Sociale Inc Québec Que \$27,480, Service récréatifs et communautaires Drummondville Que \$51,453, Service Régional Loisirs Sud Ouest Valleyfield Que \$16,590, Service Voirie Corp Man de St-Hippolyte St-Hippolyte Que \$14,400, Service d'Expansion Economique Industrielle

MANPOWER AND IMMIGRATION—Continued

Trois-Rivières Qué \$52,959, Service Aide 23 Beauport Qué \$17,776, Service d'aide l'intermédiaire Montreal Qué \$48,946, Service de la récréation Beauharnois Qué \$52,490, Service de la récréation Beauharnois Qué \$33,962, Service de Loisirs St-Félicien Qué \$78,164, Service des Loisirs Drummondville sud Drummondville Qué \$27,182, Service des Loisirs Mirabel Mirabel Qué \$39,791, Service des Loisirs Saint-Edouard Montreal Qué \$29,689, Service des Loisirs Shawinigan Qué \$73,140, Service des Loisirs St-Romuald St-Romuald Qué \$24,371, Service des Loisirs Ste-Anne-des-Monts Qué \$77,106, Service des Loisirs de Grand Mère Grand Mère Qué \$151,063, Service Municipal Loisirs Baie Ville de la Baie Qué \$90,608, Services aux Pionniers Winnipeg Man \$19,889, Settlement Committee Wunnumin Lake Ont \$10,048, Seven Sisters Falls Wildlife Seven Sisters Falls Man \$30,200, Seymourville Brushing & Landscaping Pine Falls Man \$11,069, Seymourville Landscaping Wanipigow Man \$17,353, Shannon Recreation Centre Shannon Qué \$19,337, Shoal R Indian Band & Pelican Rapids Comm Council Birch R Man \$27,759, Siglunes Environment & Comm Ashern Man \$47,213, Simcoe County Bd of Educ Barrie Ont \$12,626, Sioux Valley Senior Citizens Brandon Man \$16,090, Six Nations Band Council Ohsweken Ont \$24,650, Six Nations Council Ohsweken Ont \$74,384, Smooth Rock Falls Rec Committee Smooth Rock Falls Ont \$24,928, Sobriété Canada Inc Québec Qué \$56,666, Sobriété du Canada Athabaska Qué \$32,758, Sobriété du Canada Hérouxville Qué \$34,105, Sobriété du Canada Québec Qué \$53,954, Soc Amenag & Exploitation Baie Trinité Qué \$13,255, Soc Aménag Indust du Chic Métro Chicoutimi Qué \$57,928, Soc Bienfaisance Aveugles Saguenay Alma Qué \$42,893, Soc D'Exp Ress de la Neigette Cté Rimouski Qué \$37,959, Soc D'Exploitation Ress Vallée Amqui Qué \$97,541, Soc Ent Handicapés Coudeé Montreal Qué \$14,796, Soc Exploitation Ressources Matane Qué \$21,588, Soc Exploitation Sylvicole Tem Moffet Qué \$34,483, Soc Exploitation Sylvicole est Rouyn Qué \$51,312, Société Historique Archeologique Ste-Anne-des-Monts Ste-Anne-des-Monts Qué \$24,354, Soc Historique Vallée du Richelieu Saint-Jean Qué \$41,555, Soc Historique Cté de Shefford Granby Qué \$28,438, Soc Operation Dignité 1 Inc Lac au Saumon Ct Matane Qué \$10,000, Société Protectrice Animaux Mauricie Trois Rivières Qué \$50,726, Société Agriculture Soulanges Coteau du Lac Qué \$20,605, Société Artistique Thetford Mines Thetford Mines Qué \$27,146, Société Astronomique Dolbeau Inc Dolbeau Qué \$26,250, Société Ciné Exploration Inc Trois-Rivières Qué \$20,790, Société d'Animation du Jardin Montreal Qué \$22,970, Société d'Entraide Aspect Jeune St-Timothée Qué \$83,305, Société Expansion Saguenay Chicoutimi Qué \$21,398, Société Historique Archeologique Ste-Anne-des-Monts Ste-Anne-des-Monts Qué \$30,547, Société Historique du Saguenay Chicoutimi Qué \$167,195, Société Historique Saguenay Saguenay Qué \$46,406, Société Orientation St-Francois Montreal Qué \$42,313, Société St-Jean-Baptiste Sec F Asbestos Qué \$41,330, Société Zoologique St-Felix St-Félicien Qué \$52,393, Society Save the Heritage Mtl Montreal Qué \$20,101, Soleil Verdure Parc Mont Comi St-Donat de Rimouski Qué \$32,747, South Indian Lake Development South Indian Lake Man \$17,028, Special Equipment Winnipeg Man \$43,732, Split Lake Band Log Stock Pile Split Lake Man \$26,025, Split Lake Storage Sheds Split Lake Man \$33,576, Spruce Need les Golefs Assoc Timmins Ont \$10,752, St Andrew's Community Club Winnipeg Man \$10,300, St Ann's Parent Community Grp Niagara Falls Ont \$12,623, St Augustine Local Mun Committee Dup Co Qué \$53,365, St Boniface exposure to Life's Exp Winnipeg Man \$15,045, St Catharines Indian Centre St Catharines Ont \$15,604, St Catharines Public Library St Catharines Ont \$13,191, St Christopher House Toronto Ont \$12,831, St Francis Xavier Mission Caughnawaga Qué \$80,962, St Georges Casting Club Inc St Benoit Qué \$22,500, St-Hilaire Genevieve Roxton Pond Qué \$14,853, St James Anglican Church Sugluk Qué \$13,163, St James Town YMCA Toronto Ont \$11,621, St John's Summer Youth Program

Winnipeg Man \$11,109, St Laurent Clearing & Brushing Lunder Man \$11,323, St Paul's River Duplessis County Qué \$38,244, St Peter's Anglican Church Pars Co de Malbay Qué \$24,120, St Pierre Centennial Celebrations St Pierre Man \$10,342, St Regis Band Council St Regis Qué \$78,217, St Theresa Point Administration St Theresa Point Man \$32,710, St Theresa Point Man \$29,196, St Theresa Point Sawmill & Hockey Rink Project St Theresa Point Man \$13,075, Stackwall Housing Pine Falls Man \$22,572, Stanford Williams Jr Scarborough Ont \$11,872, Station Multiari de Frampton Frampton Beauce Qué \$12,599, Steinbach Eastman Rural Handi Transit Steinbach Man \$24,521, Steinbach Fun Centre Winnipeg Man \$10,223, Stonewall Geriatric Care Service Stonewall Man \$13,736, Stony Point Recreation Improvement Beacoma Man \$11,304, Stratford Festival Zont A Inter Stratford Ont \$11,998, Strathclair Cutting Posts Strathclair Man \$13,820, Stratton Recreational Society Stratton Ont \$10,112, Student Dental Clinic Winnipeg Man \$19,859, Student Work Program Cross Lake Man \$21,425, Students United Manitoba Minds Winnipeg Man \$14,967, Sturgeon Falls Recreation Dept Sturgeon Falls Ont \$15,051, Sudbury & Dis Assoc Mentally Sudbury Ont \$11,788, Sudbury Pks & Recreation Dept Sudbury Ont \$11,500, Summer '77 Integrated Recreation Winnipeg Man \$12,675, Sun Youth Organization Inc Montreal Qué \$46,126, Sunrise Group Community Workshop National Mills Man \$16,240, Sunset Group Swan River Man \$10,163, Sunshine Company Winnipeg Man \$11,204, Sutton & Dist Association for Mentally Retarded Sutton West Ont \$11,630, Swan Lake Adventure in Stackwall Swan Lake Man \$14,717, Swan River Opportunities Swan River Man \$20,212, Syndicat d'Aménagement Papineau Est Cheneville Qué \$28,212, Syndicat Const Laurentics La Conception Qué \$44,903, Syndicat des Travailleurs Senneterre Qué \$56,115, Syndicat L'U P A de l'est Abitibi Lamorandière Qué \$95,379, Syndicat National du Bois Cap Chat Cap Chat Cté Matane Qué \$18,471, Syndicat Producteurs Bois Gaspé Caps Noirs Qué \$19,122, Syndicats Producteurs Bleuets St-David-de-Falardeau Qué \$119,746, T V C R Inc Rivière du Loup Qué \$47,923, Tadoules Wood Cutting & Log Churchill Man \$119,095, Taski Ke Pee She Gan St Theresa Point Man \$11,008, Télévision Comm de Granby Inc Granby Qué \$27,412, Télévision Comm Vents et Marée La Malbaie Qué \$65,093, Terre des Jeunes Ste-Julienne Ste-Julienne Qué \$21,289, Teulon Renovation & Construction Teulon Man \$11,694, The Boys' Home Toronto Toronto Ont \$20,913, The Giroux United Farmer's Mutual Giroux Man \$16,919, The Little Sask Recreation Development St Martin Man \$16,816, The Pas Creative Playground The Pas Man \$16,340, The Pas Man Metis Federation The Pas Man \$41,354, The Pas Preventative & after care The Pas Man \$20,033, The Pas Trappers employment The Pas Man \$20,681, The Road Show Theatre Co Guelph Ont \$14,192, The Salvation Army Toronto Ont \$36,114, The Town of Dunnville Dunnville Ont \$14,965, The Townships Sun Waterville Qué \$32,586, The Trial of Louis Riel Winnipeg Man \$40,964, Théâtre du Cent Neuf Inc Sherbrooke Qué \$18,270, Théâtre Grange Francis Inc Ste-Anne-des-Monts Qué \$13,954, Théâtre Lacanerie Inc Drummondville Qué \$46,678, Théoret Nicole Montreal Qué \$34,438, Thérèse Wilson Aide Technique Montreal Nord Qué \$87,087, Thicket Portage & Kistigan Youth Thicket Portage Man \$10,625, Thicket Portage Helping Thicket Portage Man \$18,614, Thicket Portage Update Part 11 Thicket Portage Man \$30,502, Thicket Portage Update Thicket Portage Man \$32,799, Thompson Log Cabin Building Thompson Man \$21,014, Thompson Native Alcohol Support Thompson Man \$42,527, Thompson Native Communication Thompson Man \$15,865, Thompson Traveler's Aid Booth Thompson Man \$12,718, Thompson Women's Crisis Centre Thompson Man \$11,487, Thompson YWCA Counselling Thompson Man \$34,832, Thorold Little League Football Club Thorold Ont \$12,156, Thouin André Montreal Qué \$51,806, Thunder Bay Boys' & Girls' Club Thunder Bay Ont \$11,306, Thunder Bay Historical Museum Thunder Bay

MANPOWER AND IMMIGRATION—Continued

Ont \$14,877, Thunder Bay Indian Centre Thunder Bay Ont \$14,972, Timmins Mobile Dial A Craft Porcupine Ont \$14,320, Todmorden Mills Historic Site Toronto Ont \$15,884, Tor in a Nutshell Learn & Res Markham Ont \$12,279, Tor Public Library Toronto Ont \$14,816, Toronto Public Library Toronto Ont \$11,510, Toronto Youthcentre Toronto Ont \$12,568, Tour Cycliste de l'Abitibi Inc Val d'Or Que \$47,759, Town of Napanee Napanee Ont \$10,970, Town of Paris Ont \$15,031, Township of Bonfield Bonfield Ont \$24,560, Township of East Ferris Corbeil Ont \$13,740, Trading Post Moose Horn Man \$10,850, Trans Serve Transcona Man \$35,047, Transcona Museum Advisory Board Winnipeg Man \$16,947, Transportation safety res Inst North Bay Ont \$13,789, Twp of Ratter & Dunnet Warren Ont \$10,316, Twp of Sheffield Tamworth Ont \$11,064, Twp of Tiny Rec Parks & Comm Perkins Field Ont \$13,323, Unit Domremy Inc Richmond Que \$32,722, Unit Domremy de Thetford Inc Thetford Mines Que \$17,660, Unit Domremy Jonquière Inc Jonquière Que \$51,260, Unit Domremy New Carlisle Que \$10,014, Unit Domremy St-Gabriel Inc St-Gabriel Que \$20,280, Unit Domremy St-Pascal Kamouraska Que \$15,444, Unité Point Départ Inc Joliette Que \$32,430, Valley River Reserve Store Shordale Man \$20,879, Valmont Langelier Pabos Que \$39,984, Verdun Equal Rights Movement Verdun Que \$14,992, Victoria Cloutier Gaspé Que \$15,677, Victoria Harbour Parks Victoria Harbour Ont \$11,523, Videomonde Inc Sherbrooke Que \$39,824, Vie Nouvelle Longueuil Que \$34,087, Village Plein Air de Percé Inc Percé Que \$71,813, Ville d'Iberville Iberville Qué \$21,318, Ville d'Outremont Outremont Que \$11,000, Ville de Cabano Cabano Que \$23,610, Ville de Cap Chat Cap Chat Que \$89,080, Ville de Causapscal Causapscal Que \$96,506, Ville de Chandler Chandler Que \$86,494, Ville de Chicoutimi Chicoutimi Que \$41,122, Ville de Cookshire Cookshire Qué \$12,781, Ville de Gaspé Gaspé Que \$15,708, Ville de Grande-Rivière Grande-Rivière Que \$64,997, Ville de Hauteville Hauteville Que \$24,093, Ville de Huntingdon Corp Mun Huntingdon Que \$56,697, Ville de Jonquière Jonquière Secteur Arvida Que \$46,659, Ville de L'Assomption L'Assomption Que \$24,601, Ville de la Baie la Baie Que \$80,149, Ville de la Prairie la Prairie Qué \$21,927, Ville de La Tuque La Tuque Que \$78,960, Ville de Lac Mégantic Lac Mégantic Que \$11,466, Ville de Pierrefonds Pierrefonds Que \$28,668, Ville de Rosemère Rosemère Que \$34,615, Ville de Saint-Georges Ouest Saint-Georges Ouest Que \$11,917, Ville de Saint-Paul l'Ermite St-Paul l'Ermite Que \$42,689, Ville de Sainte-Geneviève Sainte-Geneviève Que \$32,514, Ville de Sherbrooke Sherbrooke Que \$73,382, Ville de St-Hyacinthe St-Hyacinthe Qué \$30,130, Ville de St-Pamphile St-Pamphile Que \$59,827, Ville de Ste Adèle Ste Adèle Que \$64,257, Ville de Trois Rivières Ouest Trois Rivières Ouest Que \$19,852, Ville de Trois Rivières Trois Rivières Que \$74,035, Ville de Victoriaville Victoriaville Que \$39,439, Ville Joie St Dominique Trois Rivières Que \$33,139, Ville Saint Pascal St Pascal Kamouraska Que \$31,2294, Ville St Joseph Beauce St Joseph Beauce Que \$13,160, Ville Ste Anne des Monts Ste Anne Monts Co Matan Que \$39,794, Ville Ste Marthe sur le Lac Ste Marthe sur le Lac Que \$10,000, Viol Secours Québec 8 Qué \$35,288, Viviane Lahaie Ste Thecle Que \$33,705, Vivre a Nouveau Enrg Ste Thérèse Que \$17,331, Voyer Civil Works & Cultural Voyer Man \$38,878, Volunteer Fire Dep 500 Club Long Sault Ont \$11,352, Voyer Isabelle Victoriaville Que \$41,522, Wabowden Airstrip Wabowden Man \$16,283, Wabowden Metis Local Thompson Man \$13,547, Waheed Malik Montreal Que \$35,088, Wallace & Dist Assoc Ment Ret Wallaceburg Ont \$10,535, Walpole Island Council Wallaceburg Ont \$12,090, Waltham Recreation Association Waltham Que \$22,932, Wampum Community Club Sprague Man \$10,418, Wanless Canada Works Wanless Man \$25,826, Ward 9 Senior Link Toronto Ont \$19,200, Warren's Landing Canada Works Warren's Landing Man \$15,844, Wasagamack Student Project Wasagamack Man \$17,678, Waswanipi Band Council Desmaraisville Que \$13,800, Water Works The Pas Man

\$61,795, Waterhen Band Community Improvement Skownan Man \$12,732, Waterhen Completion & Renovation Waterhen Man \$22,958, Waterhen Wood Cutting & Logging Waterhen Man \$10,877, Waywayseccapp Band House Bldg Rossburn Man \$30,540, Welland Recreation Dept Welland Ont \$23,240, West Island Senior Citizens of Pointe Claire Que \$43,276, West Island Volunteer Bureau Pointe Claire Que \$38,450, West Lincoln & District Association Grimsby Ont \$18,490, Westbrook School Welland Ont \$13,446, Westgate Help The Needy Hudson's Bay Man \$13,255, Wetatoskaymitowin Lynn Lake Man \$16,339, Wigihenan (Help Us) The Pas Man \$18,508, Wikwemikong Unceded Reserve 26 Wikwemikong Ont \$21,220, Willowridge Towers Residents As Weston Ont \$15,244, Windsor Association For Mentally Retarde Windsor Ont \$10,932, Windsor Public Library Windsor Ont \$12,094, Windsor Youth For Christ Inc Windsor Ont \$13,368, Winnipeg Aids To Integration Winnipeg Man \$10,751, Winnipeg Community Family Project Winnipeg Man \$16,640, Winnipeg West Central Community Winnipeg Man \$21,238, Winnipegosis Museum Winnipegosis Man \$14,883, Women In Transition Toronto Ont \$10,288, Women's Information And Referr Montreal Que \$42,595, Woodgreen Community Centre Toronto Ont \$22,499, Woodridge Community Hall Woodridge Man \$21,827, Woodsmoke Winnipeg Man \$52,226, Workgroup CDN Energy Policy Downsview Ont \$14,288, Winnipeg Nechewagan (Saulteaux) Winnipeg Man \$26,217, Winnipeg Assoc Tenants Action Comm Winnipeg Man \$35,265, Winnipeg Citizen Advocacy Man Inc Winnipeg Man \$17,641, Winnipeg Community Health Winnipeg Man \$20,338, Winnipeg David Livingstone Comm Winnipeg Man \$10,735, Winnipeg Enrichment & Involvement Winnipeg Man \$13,674, Winnipeg Holy Family Nursing Winnipeg Man \$18,936, Winnipeg Lifeline Winnipeg Man \$24,212, Winnipeg MLLPH Committee Research Winnipeg Man \$17,693, Winnipeg Native Alcoholism Research Winnipeg Man \$36,298, Winnipeg Native Clan Rehabilitation \$36,075, Winnipeg Senior Citizens Shopping Winnipeg Man \$18,550, Winnipeg Work Assistance For Mentally Handicapped Adults Winnipeg Man \$24,575, Winnipeg Youth Workers In Training Winnipeg Man \$18,658, YMCA Lachine Que \$11,004, YMCA of St Catharines St Catharines Ont \$13,558, Yk West Meals on Wheels Inc Weston Ont \$10,011, YM YWCA Sherbrooke Que \$20,091, YMCA de Montreal Brossard Que \$26,942, YMCA Internationale Montreal Que \$46,701, YMCA Midland Ont \$10,401, Yolande Elise Bonin (Mme) Montreal Que \$22,632, York Centre YMCA Toronto Ont \$10,785, York Landing Construction York Landing Man \$28,561, Young Ashern Works Ashern Man \$12,120, Young Canada Home Grounds Improvement Easterville Man \$15,756, Young Cross Lake Works Cross Lake Man \$24,742, Young's Point Recreational Development The Pas Man \$15,446, Youth Enterprises Winnipeg Man \$10,850, Youth Services Bureau Ottawa Ont \$23,256, Yvan Verena St-Jean Que \$14,511, 560 Est Crémazie Montreal Que \$57,846, AFEAS Les Méchins Les Méchins Que \$18,314, Accueil 3E Age Montreal Que \$17,038, Action Jeunesse Montreal Que \$24,053, Action St Edouard Montreal Que \$13,960, Activités Louise St-Martin Beauce Que \$10,384, Admin Bldg P A Exl Assoc Prince Albert Sask \$79,276, AFEAS de Clermont Clermont Que \$19,718, AFEAS de Pontmain Notre Dame de Pontmain Que \$11,947, Age d'or St-Zacharie Beauce Sud Beauce Sud Que \$11,455, Allard Joan F Mistissini Que \$20,437, Alliance Estivale de Lavaltrie Lavaltrie Que \$13,191, Alliance Laurent Des Métis La Macaza Que \$13,500, Alliance Laurent Métis Indiens Val D'Or Que \$24,140, Alliance Laurent Métis Indiens Loretteville Que \$12,380, Alliance Laurentienne Métis Sept-Îles Que \$50,000, Alliance Laurentienne Métis Val D'Or Que \$19,731, Alliance Laurentienne Métis La Tuque Que \$14,125, Alliance Laurentienne Métis Jonquière Que \$14,953, Alliance Laurentienne Métis Oka Que \$17,461, Alliance Loisirs Châteauguy Châteauguy Que \$13,305, Amitié Sports St-Laurent Que \$17,156, Archerhill Comm Devel Archerhill Sask

MANPOWER AND IMMIGRATION—Continued

\$17,981, Arena Const Melfort Sask \$17,150, Arena Curling Rink Imp Springdale Sask \$12,384, Aschim Nature Study Saskatoon Sask \$13,048, Association des Archivistes du Québec Inc Haute Ville Quebec Que \$13,497, Association Athlétique Mansonville Mansonville Que \$10,932, Association Avenues Grand'Mère Inc Grand'Mère Que \$17,292, Ass Canadienne Paraplégiques Montreal Que \$17,985, Ass Chasseurs et Pêcheurs Ste-Anne-de-Sorel Que \$18,634, Ass Consommateurs du Canada Que Que \$21,832, Ass Cunicole Saguenay St-Coeur de Marie Que \$22,974, Ass Familles Monoparentales Estrie Sherbrooke Que \$19,599, Ass Familles Monoparentales Ville de La Baie Que \$17,766, Ass Féminine Italienne St-Léonard Que \$27,013, Ass Forestière Mauricienne de Trois-Rivières Que \$54,231, Ass Générale Étudiants Rosemont Montreal Que \$19,060, Ass Handicapés des Îles Inc Îles de la Madeleine Que \$18,692, Ass Handicapés Diocèse St-Jérôme St-Jérôme Que \$21,562, Ass Hommes Affaires Drummondville Drummondville Que \$10,515, Ass Hommes Affaires La Tuque Que \$11,103, Ass Membres Clubs Motoneiges Lorrainville Que \$30,088, Ass Motoneigistes Trans Laurentien Ste-Agathe-des-Monts Que \$21,573, Ass Paralysie Cérébrale Quebec Rimouski Que \$30,199, Ass Producteurs Outaouais Buckingham Que \$19,544, Ass Quebec Parents Enfants Montreal Que \$19,036, Ass Région Lois Handic Abitibi Rouyn Que \$44,229, Ass Sportive Ste-Paule Ste-Paule Matane Que \$21,658, Ass Techniciens Diététique Qué Montreal Que \$32,685, Ass Veneurs de Ville Inc St-Germain-de-Grantham Que \$10,940, Asso Archivistes Québec Inc Haute Ville Que \$14,000, Asso Métis Indiens H R Québec Roberval Que \$20,138, Assoc Canadienne Santé Mentale Valleyfield Que \$14,476, Assoc Chasse Pêche Armstrong St-Théophile Que \$11,096, Assoc Chasse Pêche Desbiens Desbiens Que \$31,182, Assoc Chasse Pêche Plessisville Plessisville Que \$20,109, Assoc Consommat Péninsule Inc Cité Gaspé Que \$16,699, Assoc Develop St-Nazaire Inc St-Nazaire Que \$29,092, Assoc Diplômés Univers Québec Trois-Rivières Que \$11,028, Assoc du Plann Fami Sept-Îles Sept-Îles Que \$18,073, Assoc Familles Chaudière St-Georges Beauce Que \$14,704, Assoc Forest Charlevoix Montmo Château Richer Que \$35,791, Assoc Foresti St-Laurent Gaspé Matane Que \$10,000, Assoc Gâtineau Handic Mentaux Gâtineau Que \$11,088, Assoc Handicapés Chaudière Beauceville Ouest Que \$14,951, Assoc Loisirs Cap Des Rosiers Cap Des Rosiers Gaspé Que \$15,711, Assoc Paralysie Cérébrale Que Quebec Que \$15,369, Assoc Parents Enfance Difficul Longueuil Que \$11,949, Assoc Région Sport Scolaire Rimouski Que \$15,052, Assoc Sportive Culturelle St-Eustache Que \$21,000, Association Chasse Pêche Chibougamau Que \$29,469, Association de Pêcheurs Cité Bonaventure Que \$36,418, Assouffis de Vivre R H P Rimouski Que \$36,394, Atelier Éducation Populaire Montreal Que \$31,956, Atelier Meuble Centre Sud Inc Montreal Que \$22,668, Atelier Protège La Ruche Inc St-Jérôme Que \$38,664, Ateliers Polyvalents Rivière Cité Saguenay Que \$25,815, Auberge Du Pin Solitaire Inc Sherbrooke Que \$33,100, Auberge Étudiante Cabouse Inc St-Donat Que \$41,481, Battleford Restoration Assoc Battleford Sask \$13,795, Battleford's Metis Urban House Development North Battleford Sask \$11,413, Beady's House Const Prog Duck Lake Sask \$39,648, Beatty Comm Centre Beatty Sask \$50,697, Beaudoin Claude Montreal Que \$25,904, Beaudoin Paul St-Raphael Co Bellechasse Que \$10,000, Beauval Drop In Center Meadow Lake Sask \$66,929, Beauval Student Labour Meadow Lake Sask \$11,566, Behavior Shaping Prog Saskatoon Sask \$37,456, Bélanger Nazaire Mme Rivière Beauce Que \$11,015, Bélanger Yvan Sept-Îles Que \$18,116, Bélière Luce Shawinigan Sud Que \$12,681, Bénévoles Centre Hospitalier Macamic Que \$13,279, Bernier Jeannine Longueuil Que \$27,743, Better House for Joe Bighead Pierceland Sask \$13,942, Better Rec For Handicapped Moose Jaw Sask \$11,190, Big River Comm Development Shellbrook Sask \$59,564, Bilodeau Fabienne Quebec Que \$18,384, Birch Hills C W Proj Birch Hills Sask \$13,230, Black Lake Handicrafts Workshop Prince Albert Sask \$10,628, Black

Lake House Removal Prince Albert Sask \$36,470, Boissonneault Alida Montreal Que \$15,755, Borderland Vet Clinic Rockglen Sask \$11,760, Bouchard Guy Charlevoix Que \$15,436, Bright Sand Busy Beavers St Walburg Sask \$19,531, Bruno Mastantuono Montreal Que \$26,193, Bruno Two Bay Fire Hall Bruno Sask \$11,508, Buffalo Narrows Drop In Centre Meadow Lake Sask \$11,422, Bureau Consultation Jeunesse Longueuil Que \$18,511, CLSC Huntingdon Huntingdon Que \$20,437, CLSC L Samaritich Brossard Que \$19,824, CRARY Sorel Que \$20,924, CSR Provencher Nicolet Que \$15,623, CVMCL Canal 1 3 TVC Mont-Laurier Que \$17,942, C W With The Disadvantaged Resthern Sask \$18,821, Caisse Populaire Ste-Croix Shawinigan Shawinigan Que \$25,395, Caisse Populaire Desjardins Fortierville Que \$12,495, Caisse Populaire Le Rocher Grand'Mère Que \$21,137, Caisse Populaire St-Cajetan Armagh Que \$22,036, Camille Fortier Noranda Que \$16,512, Camp Cité Loisirs Inc Drummondville Que \$35,085, Camp Plein Air Familiale Inc Drummondville Que \$18,969, Canwood & Dist Memorial Arena Canwood Sask \$80,636, Capital House Fort Qu'Appelle Sask \$20,838, Carlton Proj Prince Albert Sask \$84,206, Carmen Asselin St-Léonard Que \$24,091, Caron Marcel St-Cyrille Que \$16,746, Carragana Bush Operations Porcupine Plain Sask \$21,738, Carrefour Citoyens L'Avenir L'Avenir Que \$20,530, Carrefour Familial Montreal Que \$18,380, Carrefour Oliviers Inc Quebec Que \$14,222, Carrot River Rink Proj Carrot River Sask \$40,514, Caughnawaga Boy's And Girls' Caughnawaga Que \$38,055, Cegep de Victoriaville Victoriaville Que \$21,130, Cegep Rég Bourgeois Drummondville Drummondville Que \$15,365, Céline Rioux Montreal Que \$22,844, Cent Sports Nautiques Brandon St-Gabriel Que \$12,375, Central Butte Senior Citizens Ass Prog Central Butte Sask \$24,008, Centre AFEAS Montmagny Montmagny Que \$19,289, Centre Action Bénévole Quebec Vanier Que \$10,854, Centre Bénévolat Marieville Marieville Que \$15,562, Centre Bénévolat Trois-Rivières Trois-Rivières Que \$29,895, Centre Communautaire Artisanal Inc Rivière-du-Loup Que \$15,000, Centre Communautaire Guérin Que \$19,149, Centre d'Entraide St-Eustache St-Eustache Que \$11,000, Centre de la Femme Sherbrooke Que \$27,773, Centre des Loisirs St-Philibert Beauce Que \$19,227, Centre Essai Conventum Montreal Que \$45,373, Centre Hospitalier Ste-Famille Ville Marie Que \$35,742, Centre hospitalier Maurice Shawinigan Sud Que \$17,531, Centre hospitalier Notre-Dame Montreal Que \$23,917, Centre Inf Théâtre Cyros Cope Montreal Que \$24,127, Centre local service communautaire Desert Maniwaki Que \$17,239, Centre local service communautaire Terrebonne Que \$13,125, Centre local service communautaire Ste-Thérèse Que \$14,220, Centre local services communautaires O Mont-Joli Que \$30,081, Centre Loisirs Sports Ste-Perpétue Ste-Perpétue Que \$11,664, Centre Loisirs St-Adelpe Inc St-Adelpe Que \$12,125, Centre Loisirs St-Agnès Charlevoix St-Agnès Que \$13,880, Centre Loisirs St-Epiphanie Inc Rivière-du-Loup Que \$12,930, Centre Loisirs Issoudun Inc Issoudun Que \$12,168, Centre Plein Air Lasallien Lac Beauport Que \$44,189, Centre Portugais Montreal Que \$19,692, Centre Récréatif St-François Québec Que \$15,235, Centre Récréatif Pine Hill Inc Lachute Que \$19,515, Centre Récréatif St-Guillaume Yamaska Que \$16,614, Centre Régional Initiatives Sherbrooke Que \$17,056, Centre Service Social Centre Que Trois-Rivières Ouest Que \$15,840, Centre Services Sociaux Alma Que \$20,797, Centre Services Sociaux Outaouais Maniwaki Que \$10,044, Centre Services Sociaux Outaouais Campbell's Bay Que \$12,800, Centre Services Sociaux Drummondville Que \$12,000, Centre Services Sociaux Richelieu Laprairie Que \$12,737, Centre Services Sociaux Ste-Thérèse Que \$34,000, Centre Source de Vie Inc Issoudun Cité Lotbinière Que \$11,970, Centre Sportif Régional Copain Ste-Martine Que \$21,137, Cercle des Fermières Quebec Que \$20,601, Cercle des Fermières Roquemaure Que \$23,220, Cercle des Fermières St-Fabien Que \$16,936, Cercle des Fermières St-Paul-Île-aux-Noix Que \$23,201, Cercle des Fermières Ste-Anne-des-Monts Que

MANPOWER AND IMMIGRATION—Continued

\$24,461, Cercle des Loisirs Inc Anticosti Que \$10,000, Cercle Loisirs de Cazaville Cazaville Que \$13,631, Cercle Sportif Ste-Barbe Inc Ste-Barbe Que \$13,087, Chambeniq Inc Charlesbourg est Que \$11,379, Chambre Commerce Senior St-Raymond St-Raymond Que \$20,720, Chambre Commerce Amos Amos Que \$17,079, Chambre Commerce Bécancour Bécancour Que \$10,000, Chambre Commerce Cabano Cabano Témiscouata Que \$20,007, Chambre Commerce Causapscal Causapscal Que \$32,353, Chambre Commerce de Bedford Bedford Que \$10,660, Chambre Commerce de Frampton Frampton Que \$39,669, Chambre Commerce de St-Côme St-Côme Cité Joliette Que \$31,300, Chambre Commerce Fugèreville Fugèreville Que \$24,534, Chambre Commerce Grand Beauport Beauport Que \$19,982, Chambre Commerce Lac-aux-Sables Lac-aux-Sables Que \$19,304, Chambre Commerce Mont-Joli Mont-Joli Que \$11,900, Chambre Commerce Mont-Joli Mont-Joli Que \$18,045, Chambre Commerce Nicolet Nicolet Que \$12,000, Chambre Commerce Port Daniel Port Daniel Que \$17,514, Chambre Commerce Richmond Richmond Que \$36,188, Chambre Commerce Roberval Roberval Que \$11,949, Chambre Commerce Rouyn Noranda Rouyn Que \$18,949, Chambre Commerce St-Léonard St-Léonard-d-Portneuf Que \$14,380, Chambre Commerce St-Pacôme St-Pacôme Qué \$23,030, Chambre Commerce St-Ubald St-Ubald Que \$16,651, Chambre Commerce Ste-Agathe Ste-Agathe-des-Monts Que \$49,002, Chambre Commerce Ste-Anne-des-Monts Ste-Anne-des-Monts Que \$34,215, Charlotte Mercier Shawinigan Sud Que \$11,760, Chevaliers Colomb Chandler Que \$37,381, Chevaliers Colomb Beauce sud Que \$35,964, Chevaliers Colomb Conseil 2910 Beauceville Que \$19,501, Chevaliers Colomb Conseil 2905 Belœil Que \$27,349, Chevaliers Colomb Cité Rimouski Que \$28,137, Chevaliers Colomb Pont-Rouge Pont-Rouge Que \$24,559, Chevaliers Colomb St-Chrysostome Que \$20,786, Chevaliers Colomb St-Félicien Que \$28,388, Chinese Volunteer Asso Quebec Montreal Que \$17,198, Chorale de Laurelou Sept-Îles Que \$13,824, Churchill Park Greenhouse Moose Jaw Sask \$24,614, Cité Cap-de-la-Madeleine Cap-de-la-Madeleine Que \$12,523, Cité de Joliette Joliette Que \$57,282, Cité de Lachute Lachute Que \$12,500, Cité de St-Jérôme St-Jérôme Que \$56,070, Cité Pointe-aux-Trembles Pointe-aux-Trembles Que \$36,612, Cité Salaberry Valleyfield Valleyfield Que \$103,829, Citizen's Action Group Escuminac Que \$27,412, Classe Internationale Canot Lièvre Mont-Laurier Qué \$23,125, Claude F Charpentier Norbertville Que \$12,291, Claudette Séguin Bois-des-Filions Qué \$30,850, Clearwater Comm Centre Big River Sask \$10,799, Cloutier Luce Mme Mont-Laurier Que \$17,124, CLSC Centre Sud Montreal Que \$22,844, CLSC Lac Etchemin Lac Etchemin Que \$18,222, CLSC Lac Etchemin UEC Etchemin Que \$21,617, CLSC St-Marc-des-Carrières St-Marc-des-Carrières Que \$22,497, Club Âge d'Or Chandler Chandler Cité Gaspé Que \$21,880, Club Âge d'Or Crabtree Crabtree Que \$12,876, Club Âge d'Or Grandes-Bergeronnes Cité Saguenay Que \$24,551, Club Âge d'Or Haute-Gatineau Maniwaki Que \$11,853, Club Âge d'Or Joyeux Copains Grande-Rivière Que \$14,688, Club Âge d'Or Notre-Dame-Fatima Plessisville Que \$17,856, Club Âge d'Or Riv Claude Cité Gaspé Que \$40,736, Club Âge d'Or Rivière-Portneuf Rivière-Portneuf Que \$17,280, Club Âge d'Or St-Cœur-de-Marie Que \$14,136, Club Âge d'Or St-Félicien Que \$12,518, Club Âge d'Or St-François Xavier les Hauteurs Cité Rimouski Qué \$10,000, Club Âge d'Or Ste-Thérèse Ste-Thérèse de Gatineau Que \$11,907, Club Amcesse Drummondville Inc Drummondville Sud Que \$15,585, Club Aramis St-Victor Inc Beauce Que \$13,884, Club Archers Saguenay Inc Saguenay Que \$31,637, Club Auto Neige Beauceville Beauceville Que \$27,556, Club Auto Neige Guillaume Tell St-Félix-de-Valois Que \$17,641, Club Auto Neige 4 Vents Linère Beauce Que \$13,113, Club Coopératif Consommation Plessisville Que \$13,674, Club de Golf St-Georges St-Georges Qué \$16,253, Club de skis les Montagnards Cap-Chat Cité Matane Que \$13,611, Club Golf Napierville Inc Napierville Que \$21,904, Club Handica Marche Rive Sud

Lévis Que \$11,949, Club Kinsmen St-Jean Inc St-Jean Que \$11,871, Club Kiwanis Chibougamau Chibougamau Que \$37,301, Club Kiwanis Alma Alma Que \$36,401, Club l'Orange Enrg Charlesbourg Que \$11,881, Club Lac Askin Inc Metabetchouan Que \$10,811, Club Lacs Inc Stratford Stratford Cité Wolfe Que \$12,892, Club les Campeurs Nord Inc Matagami Que \$22,000, Club les Soupapes Bonne Humeur Lac Mégantic Que \$14,582, Club Lions Drummondville Drummondville Que \$22,035, Club Lions Longueuil Longueuil Que \$22,229, Club Loisirs Amis Nord Inc Chertsey Qué \$20,760, Club Motoneige Estrie Inc Sherbrooke Que \$17,441, Club Motoneige les Sultans Enr Mont-Laurier Que \$16,430, Club Motoneige St-Charles Inc St-Charles Mandeville Que \$15,728, Club Motoneiges Portageurs Cité Témiscouata Que \$11,029, Club Optimiste Black Lake Inc Black Lake Qué \$11,846, Club Optimiste Inc Maniwaki Que \$22,205, Club Optimistes Magog Orford Magog Que \$11,318, Club Optimiste Mont-Joli Mont-Joli Que \$25,248, Club Optimiste Princeville Inc Princeville Que \$12,296, Club Optimiste St-Ludger St-Ludger Cité Beauce Que \$17,880, Club Privé du Lac Laurel Inc Montford Que \$12,078, Club récréatif Forestville Forestville Que \$24,797, Club récréatif Scott Paper Inc Crabtree Que \$13,021, Club Rendez-vous motoneige Bea St-Georges Beauce Que \$11,642, Club Richelieu de Maniwaki Maniwaki Que \$17,904, Club Richelieu Gracefield Gracefield Que \$14,211, Club Richelieu Inc Nicolet Que \$11,947, Club Richelieu Notre-Dame-du-Lac Notre-Dame-du-Lac Que \$20,000, Club Richelieu St-Joseph Beauce St-Joseph Beauce Que \$12,737, Club Rotary Amos Amos Que \$21,509, Club Rotary de Montmagny Montmagny Que \$10,986, Club Rotary Maniwaki Inc Cité Gatineau Que \$17,624, Club Rotary St-Anaclet C P 92 Que \$55,205, Club Ski Fond Alma Inc Alma Que \$23,847, Club Ski Fond Champlain Ste-Marcelline Que \$21,573, Club Ski Fond Érabrière St-Félix-de-Valois Que \$10,490, Club Ski Fond la Loure Inc Plessisville Que \$15,535, Club Ski Fond Lièvre Mont-Laurier Que \$16,589, Club Ski Fond Perce Neige Inc Sacré-Cœur Cité Saguenay Que \$17,956, Club Ski Gallix Ski Club Inc Sept-Îles Que \$23,980, Club Ski Mont-Citadelle Inc St-Honoré Que \$31,559, Club Ski Monts Plante Val-David Que \$24,206, Club Sportif Marlow Inc St-Gédéon Beauce sud Que \$20,216, Club Sportif St-Alphonse Cité Bonaventure Que \$29,942, Clubs Âge d'Or St-Cyprien Bellechasse Que \$19,767, Coallier Catherine Que \$24,179, Cochon Hall Ren Vawn Sask \$10,080, Cole Bay Resort Proj Meadow Lake Sask \$45,661, Colonie Notre-Dame Lac St-Jean Que \$12,012, Comédie Île à la Dérive Hull Que \$15,404, Comité Coordina Sports Loisirs Windsor Que \$20,383, Comité Coordination Entraide St-Georges Ouest Qué \$10,636, Comité Coordination Loisirs Coaticook Que \$22,261, Comité des Loisirs Beauce Que \$10,126, Comité Développement Tourisme Loisirs Cité Gaspé Que \$40,813, Comité Intermunicipal Loisirs Louiseville Louiseville Qué \$21,580, Comité Intermunicipal Sports Matane Matane Que \$22,377, Comité Intermunicipal Amqui Que \$23,068, Comité Jeunesse Hauterive Hauterive Que \$13,347, Comité Loisirs Anse-au-Griffon Anse-au-Griffon Qué \$19,348, Comité Loisirs St-Norbert Inc St-Norbert Que \$11,583, Comité Loisirs St-Théodore-Acton St-Théodore-d'Acton Que \$14,493, Comité Loisirs St-Viateur Amos Que \$24,104, Comité Loisirs Cité Charlevoix Que \$13,692, Comité Loisirs de Bégin Bégin Que \$24,574, Comité Loisirs Inc Cité Matane Que \$17,461, Comité Loisirs Katevale Ste-Stanstead Que \$18,537, Comité Loisirs Lac-aux-Sables Lac-aux-Sables Que \$17,170, Comité Loisirs Notre-Dame-du-Laus Notre-Dame-du-Laus Que \$13,447, Comité Loisirs Roxton Pond Inc Roxton Pond Que \$24,525, Comité Loisirs St-Alexis Mont St-Alexis Montcalm Que \$12,518, Comité Loisirs St-Édouard Napierville Cité Napierville Que \$12,237, Comité Loisirs St-Marc Figury Cité Abitibi Que \$14,781, Comité Loisirs St-Nicéphore St-Nicéphore Drummond Qué \$11,364, Comité Loisirs Tibériade Inc Ste-Véronique Que \$12,000, Comité Municipal Citoyens Mont-Brun Mont-Brun Que \$25,842, Comité Municipal Loisirs Ste-Cécile de Masham Que

MANPOWER AND IMMIGRATION—Continued

\$27,760, Comité Municipal Granada Rouyn Noranda Que \$18,217, Comité Organisateur Canot Jonquière Que \$16,496, Comité Paroissial de Beaudry I Beaudry Que \$33,252, Comité Paroissial Laforce Laforce Que \$14,500, Comité régional Développement Culturel Baie Comeau Que \$21,679, Comité Sports Loisirs Chénéville Chénéville Que \$24,580, Comité Touristique St-Pierre Témis Cte Témiscouata Que \$11,448, Comité Urbaniste Mise en valeur Louiseville Que \$19,834, Comm Clean Up & Imp Shellbrook Sask \$74,724, Comm Crafts & Social Centre Melville Sask \$13,860, Comm Cultural Research Group Meadow Lake Sask \$11,695, Comm Curling Meadow Lake Sask \$15,120, Comm Devel Meadowlake Sask \$33,500, Comm Devel Proj Nipawin Sask \$39,775, Comm Devel Waterhen Lake Sask \$59,705, Comm Development La Ronge Sask \$28,555, Comm Ed Counselling Prince Albert Sask \$17,501, Comm Hse Devel Sintaluta Sask \$23,411, Comm Hse Imp Loon Lake Sask \$26,144, Comm Imp Pierceland Sask \$14,212, Comm Imp Proj Cadillac Sask \$11,245, Comm Imp Proj Meadow Lake Sask \$26,214, Comm Imp White Bear Band Carlyle Sask \$10,416, Comm Intermunicipale Loisirs Ste-Marie Beauce Nord Que \$15,449, Comm Loisirs Forestville St-Luc Forestville Que \$26,725, Comm Nutrition Ed Ser Prince Albert Sask \$12,631, Comm Res For Severly Mult Handi Persons Saskatoon Sask \$18,104, Comm Reserve Imp Meadow Lake Sask \$26,166, Comm Rink Ren Willow Bunch Sask \$22,731, Comm Indus Chambly Richelieu Chambly Que \$11,949, Commis Industr Pointe Levy Lévis Que \$15,457, Commis Loisirs Ville St-George St-Georges Ouest Que \$22,229, Commis Urbanisme la Baie Ville de la Baie Que \$17,692, Commission des Loisirs Macamic Macamic Que \$29,401, Commission Expan Econo Shawinigan Que \$13,627, Commission Lois Grande-Rivière Grande-Rivière Que \$21,678, Commission Loisirs d'Amos Amos Que \$31,312, Commission Loisirs Épiphanie Épiphanie Que \$17,052, Commission Loisirs Iberville Iberville Que \$16,323, Commission Sports Lois Donnacona Donnacona Que \$30,931, Community Development of a Bnd Pst Sintaluta \$21,618, Companionship in Leisure Regina Sask \$15,316, Conseil Adminis Foyer Nicolet Nicolet Que \$10,471, Conseil Bande de Manouane Manouane Que \$37,000, Conseil Bande Mingan Mingan Que \$65,633, Conseil Bande Montagnais Schef Cte Duplessis Que \$19,500, Conseil Bande Natashquan Cte Duplessis Que \$25,534, Conseil Chevaliers Colomb Drum Drummondville Que \$44,550, Conseil Comté de Portneuf Cap-Santé Que \$11,502, Conseil Cte Bellechasse Cte Bellechasse Que \$21,880, Conseil de Bande Betsiamites Que \$62,019, Conseil des Montagnais Sept-Îles Que \$31,380, Conseil Develop Haute Mauricie La Tuque Que \$12,094, Conseil Developpement Chaudière Notre-Dame-des-Pins Beauce Que \$38,556, Conseil Économique Beauce St-Georges Ouest Que \$10,605, Conseil Économique Lac St-Jean Alma Que \$74,118, Conseil Exploi Manoir Domaine Drummondville Que \$10,328, Conseil Fabrique St-Thomas Montmagny Que \$17,429, Conseil Indien de Weymontachie Cte Champlain Que \$23,000, Conseil Interim Lois Témiscouata Notre-Dame-du-Lac Que \$74,044, Conseil Loisirs de Milan Milan Que \$17,548, Conseil Loisirs St-René Cte Matane Que \$33,543, Conseil Montagnais Sept-Îles Sept-Îles Que \$36,177, Conseil Reg Santé et Serv Soc Rimouski Que \$18,640, Conseil Région Develop Est Que Rimouski Que \$10,242, Conseil Région Develop Laure St-Jérôme Que \$86,185, Conseil Région Santé Services Rimouski Que \$21,660, Conseil Régional Develo Outaouais Hull Que \$15,278, Conseil Régional Pers Agées Montreal Que \$16,062, Conseil Régional Santé Service Rimouski Que \$26,208, Conseil Régional Santé Sociaux Rimouski Que \$25,000, Conseil Touristique Alma Alma Que \$12,463, Const of Moosomin New Arena Ad Moosomin Sask \$27,226, Const of Seating & Change Rooms in Arena Battleford Sask \$10,372, Contact Rive Sud Longueuil Que \$10,738, Coop Devel Agro Forestier Cte de Matane Que \$18,035, Coopera Produ Artisan Rivière-du-Loup Que \$17,504, Coopérat Amenag Ressour Trans Rivière Bleue Que \$25,206, Coopérat Consommat

Charlesbourg Charlesbourg Que \$15,878, Coopérat Dévelop Agro Forestie Co Témiscouata Que \$40,900, Coopérat Dévelop Agro Forestie Cte Matane Que \$21,880, Coopérat Gestion Forest Cte Bellechasse Que \$25,415, Copains Bon Vouloir Inc Drummondville Que \$36,953, Corp Agro Foresti Transcontine Cte Témiscouata Que \$36,607, Corp Artisanale Artismo Inc St-Charles-Garnier Que \$25,268, Corp Camp Sable Chaud Amqui Que \$35,393, Corp Carnaval Souvenir Chicoutimi Chicoutimi Que \$19,004, Corp Church of St Francis St-Sauveur Que \$10,000, Corp Compagnons Maronniers Montreal Que \$14,481, Corp Créateurs Artisans Que Rimouski Que \$28,111, Corp de la Ville de St-Tite St-Tite Que \$12,192, Corp Episcop Cathol Romaine Lac Cayamant Que \$15,868, Corp Fest Sucres Inc Notre-Dame-du-Lac Que \$26,000, Corp Festival de la Tomate St-Pierre-Les-Becquets Que \$16,712, Corp Journal Handicap Que St-Léonard Que \$12,000, Corp Loisirs Comm St-Roch Quebec Que \$11,576, Corp Loisirs Jeunesse Rimouski Rimouski Que \$17,504, Corp Loisirs St-Roch Achigan St-Roch-de-l'Achigan Que \$11,597, Corp Maison Jeunes Culture Sillery Que \$11,391, Corp Mun Canton Cameron Bouchette Que \$35,907, Corp Mun Canton Chertsey St-Théodore-de-Chertsey Que \$39,894, Corp Mun Canton de Kiamika Kiamika Que \$21,581, Corp Mun Conseil Portneuf Cap-Santé Que \$26,938, Corp Mun Havre-aux-Maisons Îles-de-la-Madeleine Que \$67,994, Corp Mun Havre St-Pierre Havre St-Pierre Que \$39,277, Corp Mun Hébertville Station Hébertville Station Que \$16,539, Corp Mun Île Havre-Aubert Îles-de-la-Madeleine Que \$38,640, Corp Mun Île Havre-Aubert Îles-de-la-Madeleine Que \$74,459, Corp Mun Latulipe Gaboury Latulipe Que \$15,948, Corp Mun Notre-Dame Mont-Carmé Cte Kamouraska Que \$26,826, Corp Mun Paroi St-Philippe Cte Kamouraska Que \$21,546, Corp Mun Parois St-Fidèle St-Fidèle Cte Charlevoix Que \$35,472, Corp Mun Port Daniel Ouest Port Daniel Que \$49,131, Corp Mun St-Adalbert Cte L'Islet Que \$29,896, Corp Mun St-Amable St-Amable Que \$22,114, Corp Mun St-Charles-Garnier Rimouski Que \$17,504, Corp Mun St-Colomban St-Colomban Que \$16,000, Corp Mun St-Cyprien Cte Dorchester Que \$26,725, Corp Mun St-Dunstan Lac Beauport Lac Beauport Que \$50,650, Corp Mun St-Eloi Rivière-du-Loup Que \$13,229, Corp Mun St-Eugène Cte Témiscamingue Que \$11,200, Corp Mun St-François-Xavier Cte Rivière-du-Loup Que \$15,960, Corp Mun St-Honoré Témiscouata St-Honoré Témiscouata Que \$17,675, Corp Mun St-Joseph-de-la-Rive St-Joseph-de-la-Rive Que \$38,604, Corp Mun St-Laurent Gallichan Abitibi Ouest Que \$22,893, Corp Mun St-Lin St-Lin-des-Laurentides Que \$28,553, Corp Mun St-Philémon Cte Bellechasse Que \$15,594, Corp Mun St-Séverin Proulxville St-Séverin-de-Proulxville Que \$16,278, Corp Mun Ste-Sabine Ste-Sabine Que \$26,722, Corp Mun Village Cap-aux-Meules Îles-de-la-Madeleine Que \$84,994, Corp Mun Village Gracefield Gracefield Que \$23,101, Corp Mun Ville Chéaps Chéaps Que \$25,000, Corp Muni de Biencourt Biencourt Co Rimouski Que \$23,785, Corp Muni de Chenier Tingwick Que \$18,031, Corp Muni de Landienne Abitibi Que \$40,255, Corp Muni de les Boules les Boules Que \$19,955, Corp Muni de Northfield Grace Field Que \$23,238, Corp Muni de Saint-Liguori St-Liguori Co Montcalm Que \$12,518, Corp Muni De St-Gérard St-Gérard Cte Wolfe Que \$16,236, Corp Muni Duhamel Duhamel Que \$23,831, Corp Muni Havre-aux-Maisons Îles-de-la-Madeleine Que \$68,504, Corp Muni Hébertville Station Hébertville Station Que \$16,600, Corp Muni Île Havre-Aubert Îles-de-la-Madeleine Que \$33,612, Corp Muni L'Étang-du-Nord Îles-de-la-Madeleine Que \$20,470, Corp Muni Lac Poulin St-Georges Ouest Que \$13,727, Corp Muni N-D-du-Rosaire Notre-Dame-du-Rosaire Que \$25,646, Corp Muni Notre-Dame Montauban Notre-Dame-de-Montauban Que \$14,224, Corp Muni Paroisse La Plaine La Plaine Que \$37,380, Corp Muni St-Charles Grondin Grondines Village Que \$13,000, Corp Muni St-David Falardeau St-David-de-Falardeau Que \$11,160, Corp Muni St-Félix Dalquier St-Félix-de-Dalquier Que \$28,484, Corp Muni St-Hilaire Dorset St-Hilaire-de-Dorset

MANPOWER AND IMMIGRATION—Continued

Que \$14,996, Corp Muni St-Maxime Mont-Louis Mont-Louis Gaspé Que \$34,506, Corp Muni St-René Cté Beauce Que \$22,675, Corp Muni Ste-Germaine Boule Ste-Germaine Boule Que \$30,368, Corp Muni Villa Ferme Neuve Ferme Neuve Que \$26,970, Corp Muni Villa Lafontaine Lafontaine Que \$30,940, Corp Muni Village McMasterville McMasterville Que \$11,383, Corp Muni Village St-Georges St-Georges-de-Champlain Que \$38,414, Corp Muni Ville de Thurso Thurso Que \$11,053, Corp Muni Waterville Waterville Que \$11,375, Corp Muni BoisFranc Maniwaki Que \$10,340, Corp Muni Délégé Maniwaki Que \$14,974, Corp Muni De Normétal Normétal Abitibi Que \$14,880, Corp Muni Les Méchins Les Méchins Que .992, Corp Muni Notre-Dame Stanbrid Missisquoi Que \$15,668, Corp Muni Saint-Firmin Charlevoix Que \$28,668, Corp Muni St-André-d'Argenteuil St-André Est Que \$16,089, Corp Muni St-Augustin Woburn Que \$17,084, Corp Muni St-Marcellin St-Marcellin Cté Rimouski Que \$25,685, Corp Muni Ste-Marguerite Lac Masson Que \$37,000, Corp Muni Val-des-Monts Val-des-Monts Que \$17,640, Corp Muni Ville Trois-Pistoles Cté Rivière-du-Loup Que \$44,120, Corp Muni de Shaen et Mala Sheenboro Que \$20,246, Corp Municipal Notre-Dame-des-Bois Notre-Dame-des-Bois Que \$18,740, Corp Municipale d'Huberdeau Huberdeau Que \$10,704, Corp Municipale de Nantes Nantes Que \$12,123, Corp Municipale Ste-Ursule Ste-Ursule Que \$25,898, Corp Musée Laure Conan Inc La Malbaie Que \$16,770, Corp Observat Témiscouata Inc Cté Témiscouata Que \$15,228, Corp Relais Pont-Rouge Rimouski Que \$38,855, Corp Sportive Baie-des-Sables Baie-des-Sables Que \$23,544, Corp Sportive Patriotes Trois-Rivières Que \$18,000, Corp Sports Nimeurs Beauceville Beauceville Ouest Que \$15,129, Corp Tourisme Rivière-du-Loup Rivière-du-Loup Que \$40,957, Corp Villa Dion Foyer Havre Matane Que \$17,522, Corp Village Ste-Thécle Ste-Thécle Que \$24,598, Corp Ville de Maniwaki Maniwaki Que \$15,288, Corp Muni Ste-Françoise Cté Lotbinière Que \$11,196, Corp Village Annonciation Annonciation Que \$26,435, Corpora Ste-Lucie-des-Laurentides Ste-Lucie-des-Laurentides \$13,000, Corporat Mun Caplan Cté Bonaventure Que \$58,671, Corporat Muni Montpellier Montpellier Que \$22,276, Corporation Cté Gâtineau Gracefield Que \$25,728, Corporation Ledpro Cap-Rouge Que \$25,843, Corporation Loisirs Rimouski Que \$19,359, Corporation Mun St-Mathieu Rimouski Que \$36,740, Corporation Municipale d'Oka Oka Que \$17,391, Corporation Municipale Grande-Vallée Que \$11,198, Corporation Municipale St-Hubert Co Rivière-du-Loup Que \$48,554, Corp Tambours Clairs Abenak St-Prospere Beauce Sud Que \$14,136, Corrections Employment Exposure Project Prince Albert Sask \$74,340, Cote Bands Hse Kamsack Sask \$55,738, Côte-des-Neiges Black Communit Montreal Que \$24,038, Cote Ladies Sewing Corp Kamsack Sask \$24,347, Cote Wood Logging Kamsack Sask \$13,962, Courtemanche Roger Montreal Que \$23,307, Crawford Venetia Mrs Campbell's Bay Que \$14,557, Créativités Beauce-ronnes Inc Notre-Dame-des-Pins Que \$12,461, Crescent Lake Ent Yorkton Sask \$19,001, Crescent Lake Handicrafts Yorkton Sask \$19,841, Crutwell Clean Up Prince Albert Sask \$21,389, CTK Homemakers Club Sitaluta Sask \$36,147, Cumberland Hse Metis Society Nipawin Sask \$35,552, Cumberland Hse Metis Society 42 Nipawin Sask \$52,987, Cumberland Hse Native Women Nipawin Sask \$54,514, Cumberland Hse School Site Plan Nipawin Sask \$13,308, Dames de la Ste Élizabéth Maniwaki Que \$12,188, Danielle Desjardins Montreal Cté \$22,476, Danielle Sabourin St-Léonard Que \$15,934, Day Care Centre Proj Meadow Lake Sask \$10,924, de Chevigny Marie-Claude Montreal Que \$18,837, Demolish Abandoned Water Treatment Plant North Battleford Sask \$14,391, Département Santé Communautaire Rimouski Que \$66,911, Deschambault Sawmill Operation Deschambault Sask \$32,160, Desgreniers Nicole Stantead Que \$12,123, Develop Informa St-Édouard St-Édouard Que \$13,098, Domaine de la Sapinière East Angus Que \$16,549, Douville M^{me} Adrienne Shawinigan Que \$34,480, Dr Jean Bour-

deau Rivière-du-Loup Que \$12,796, Drummondville Sports Inc Drummondville Que \$11,370, Duck Lake Nature Trail Duck Lake Sask \$26,968, Dynamiques d'Amos Inc Amos Que \$14,469, Eastmain Band Council Moosonee Ont \$15,000, Elaine Perron Montreal Que \$22,357, Empl TRNG Cochon Sask \$39,705, Entraide Handic Pascal Taché Lapocatière Que \$13,390, Entraide Inadaptés Pascal Inc Cté Kamouraska Que \$15,900, Espoir de vie Sorel Qué \$22,506, Esterhazy Native Repairs Esterhazy Sask \$22,913, Étoiles Rimouski Inc Rimouski Que \$11,380, Etomaml Sewing Centre Proj Hudson Bay Sask \$22,596, Fabrique (paroisse) Christ-Roi Shawinigan Que \$31,327, Fabrique Champlain Champlain Que \$24,484, Fabrique de St-Cléophas Cté Matapédia Que \$37,034, Fabrique de Ste-Félicité Ste-Félicité Que \$18,000, Fabrique Lauzon Lauzon Qué \$12,518, Fabrique les Éboulements les Éboulements Que \$15,535, Fabrique Notre-Dame-de-la-Présentation Shawinigan Sud Que \$15,228, Fabrique paroisse St-Jean I O Cté de Montmorency Que \$10,976, Fabrique Paroisse St-Vital Lambton Que \$18,436, Fabrique St-Antoine-de-Padoue Louiseville Que \$27,984, Fabrique St-Fidèle Charlevoix Charlevoix Que \$12,427, Fabrique St-François-Xavier Duberger Que \$23,381, Fabrique St-Jean-Baptiste Drummondville Que \$17,425, Fabrique St-Jean-de-Brébeuf Pointe-Gatineau Que \$11,550, Fabrique St-Joseph Alma Alma Qué \$14,910, Fabrique St-Philippe-de-Windsor Windsor Que \$10,928, Fabrique St-Pierre-Baptiste Cté Mégantic Qué \$16,329, Fabrique Ste-Anne-de-la-Pérade Ste-Anne-de-la-Pérade Que \$14,578, Fabrique Ste-Famille-d'Aumond d'Aumond Que \$17,082, Fabrique Ste-Rita Cté Rivière-du-Loup Que \$15,215, Fabrique Ste-Rosalie Ste-Rosalie Que \$15,042, Family Support Ser for Mentally Retarded Saskatoon Sask \$10,505, Fecteau Raynald Montreal Que \$22,537, Féd Oeuvres Charité St-Jean Saint-Jean Que \$26,129, Féd Oeuvres Lanaudivre Joliette Que \$22,494, Féd Semaines Culturelles Canada Drummondville Que \$19,580, Fédéral Sports Loisirs Cap-Chat Cap-Chat Cté Matane Que \$14,703, Fédéral UPA Bas St-Laurent Rimouski Que \$28,337, Fédéral UPA Québec Sud St-Georges est Beauce Que \$41,206, Fédération des Oeuvres de Lanaudivre Joliette Que \$26,383, Ferme Coopérative Centre Sud Montreal Que \$13,128, Fermières de Ste-Françoise Cté Lotbinière Qué \$12,033, Fernand Ouellet St-Célestin Que \$26,279, Festival Est Québec Inc Québec C P 24 Station B Que \$17,286, Fêtes du Vieux St-Eustache Inc St-Eustache Que \$14,000, Fire Guard Fire Hall Denare Beach Denare Beach Sask \$22,679, Fishing Lake Rec Arena Wadena Sask \$17,585, Fitch Bay Citizen's Asso Magog Que \$11,797, Follow Up Proj Meadow Lake Sask \$21,168, Fondation Baden Powell Quebec Que \$25,991, France Joliceur Valleyfield Que \$20,592, Frances Mary Louise Belyea Sawyerville Que \$11,380, Francine Arseneault Tracy Que \$14,966, Francine Coupal Brosard Que \$12,631, Francine Laroche Asbestos Que \$23,346, Françoise Robert St-Jean Que \$26,059, Free Spirit Campsite Prog Yorkton Sask \$22,291, Frères Notre-Dame-de-la-Miséricorde Lac Sergeant Que \$21,610, Friendship Centre Conseillers Yorkton Sask \$16,453, Friendship House of Yorkton Yorkton Sask \$16,155, Frontier Rec Centre Frontier Sask \$35,092, Garage & Park Clean Up Meadow Lake Sask \$12,436, Garderie Boîte à Soleil Chambly C P 131 Que \$14,880, Garderie de Mont-Joli Inc Mont-Joli Que \$14,880, Garderie les Petits Lutins Drummondville Que \$14,371, Gatineau Service Loisirs et Cultu Gatineau Que \$20,773, Germain Courval Valleyfield Que \$18,335, Germain Henriette Sherbrooke Que \$17,000, Gilles Letarte Cté Yamaska Que \$15,430, Glaslyn & Dist Comm Hall Glaslyn Sask \$25,308, Golden Mile Park Upgrading Moose Jaw Sask \$44,095, Grande Hermine School Commission Gaspé Que \$27,851, Grosse Isle Handicraft Centre Magdelene Islands Que \$22,866, Groupe Agro Forestier Restigouche Cté Bonaventure Qué \$28,760, Groupe des Femmes de Cowansville Que \$18,424, Groupement Forestier Agricole Beauce St-Martin Que \$15,829, Groupement Forestier Montmagny Inc Cté Montmagny Que \$17,100, Groupement Forestier Agri Inc Cté Compton Que

MANPOWER AND IMMIGRATION—Continued

\$22,910, Groupement Forestier Taché Inc Cte Rivière-du-Loup
 Qué \$17,258, Groupement Social I D Inc St-Luc Que \$18,138,
 Guillemette Jean St-Marys Que \$12,861, Half Way House
 Family Counselling Centre Meadow Lake Sask \$23,065, Hall
 Ren La Ronge Sask \$39,960, Handicraft Proj Paynton Sask
 \$18,777, Harmonie de la Tuque La Tuque Que \$12,212, Home &
 School Liaison Saskatoon Sask \$12,378, Home Imp Prog Nar-
 quay Sask \$12,276, Home Imp Proj Melville Sask \$18,445, Home
 Support for the Handicapped & Aged Melville Sask \$12,334,
 Houde Dolores Frontenac Que \$10,880, Housing Const Loon
 Lake Sask \$34,430, Hudson Bay Metis House Renovations
 Hudson Bay Sask \$52,232, Hudson Bay Mistic Wakaggun Proj
 Hudson Bay Sask \$44,398, HYAS Skatting & Curling Rink
 HYAS Sask \$12,431, Ile à la Crosse Arena Meadow Lake Sask
 \$43,776, Imp of Local Rec Grounds Deschambault Sask \$25,990,
 Indian Library Resource Centre Proj Kamsack Sask \$13,192,
 Indoor Comm Ser Komsack Sask \$30,060, Industries Provinciales
 Ltée Cte Bellechasse Que \$16,787, Institut National Canadien
 Aveugles Québec \$15,000, Island Lake Comm Complex Loon
 Lake Sask \$21,014, Isseri Jean Montreal Que \$11,551, J L André
 Valley Sherbrooke Que \$18,377, Jacob Jacqueline Lambert
 Quebec Que \$18,861, James Smith Const Melfort Sask \$29,174,
 James Smith Handicraft Shop Kinistino Sask \$19,028, James
 Smith Indian Band Kinistino Sask \$28,825, Jean-Pierre Roy
 Quebec 4 Que \$33,212, Jeanne-D'Arc Bouchard Chicoutimi Qué
 \$20,909, Jeunesse Rurale Chrétienne Joliette Joliette Que
 \$11,666, Jeune Chambre Amiante Inc Thetford Mines Que
 \$14,078, Jeune Chambre de Louiseville Louiseville Que \$10,165,
 Jeune Chambre Loretteville Inc Loretteville Que \$21,582, Jeune
 Chambre de St-Rédempteur Inc St-Rédempteur Lévis Que
 \$11,806, Jeunes Chômeurs de Causapscal Causapscal Que
 \$25,627, Job Counselling & Job Finding Proj Swift Current Sask
 \$15,120, Joutjouthe de Sherbrooke Sherbrooke Que \$12,974,
 Julien Anita St-Alexis-des-Monts Que \$25,200, Kahkewistahaw
 Indian Res Hse Broadview Sask \$19,376, Kamsack Rink Bleach-
 er Const Kamsack Sask \$24,905, Kan Do Wheels Regina Sask
 \$18,683, KAPA Chee Fort Qu'Appelle Sask \$14,499, Kazabazua
 Aylwin Recreation Kazabazua Que \$19,890, Kebaouwek Indian
 Reserve Témiscamingue Que \$17,749, Keesee Koosre Rec Site
 Kamsack Sask \$26,418, Kelvington Nut Lake Band House Ren
 Rose Valley Sask \$34,845, Kelvington Skating Arena Bldg Kel-
 vington Sask \$30,175, Kinistino Reserve Recreation Renovation
 Project Kinistino Sask \$32,390, Kinistino Spts Complex Kinistino
 Sask \$32,903, Kinookimow Beach Regina Sask \$24,684, Kiwanis
 Metropolitan Anjou Que \$42,575, Kyle Community Hall Kyle
 Sask \$17,790, L'Arena Beauceville Inc Beauceville Que \$24,177,
 L'Éveil Inc Montréal Nord Que \$21,399, L'O T J de Kingsey
 Falls Kingsey Falls Que \$12,772, La Cité de Rouyn Rouyn Que
 \$51,975, La Loche Expansion Proj Meadow Lake Sask \$34,171,
 La Loche Rec Devel Proj Meadow Lake Sask \$11,388, La
 maisonnée Charlesbourg Que \$11,265, La Ronge Indian Band
 Reh Centre La Ronge Sask \$24,253, La Ronge Neginuk Society
 La Ronge Sask \$25,553, la Ronge Rec Complex La Ronge Sask
 \$31,052, La Ville de Senneterre Senneterre Que \$25,000,
 Lachance Marquis Ste-Marie Beauce Que \$20,095, Landscaping
 & Duck Proj Meadow Lake Sask \$31,243, Langenburg Home
 Repair Serv Langenburg Sask \$40,601, Lanson André Ste-Clo-
 thilde Que \$17,112, Lapointe Louise Shawinigan Que \$30,130,
 Laronge Alliance Church Laronge Sask \$19,060, Laronge Native
 Women Laronge Sask \$17,862, Laurent Allain Metis Non Statu
 Val D'Or Que \$22,673, Laurentian Alliance Metis Belleterre Que
 \$15,376, Lauzon Inc Lauzon Que \$20,304, Leboeuf Paul Mon-
 treal Que \$14,315, Ledpo Inc Cap-Rouge Que \$19,613, Les Amis
 du Tournesol Mascouche Que \$16,629, Les Camps Collinac Inc
 Joliette Que \$11,313, Les Pavillons Laforest Inc Drummondville
 Sud Qué \$20,963, Lestock Comm Workers Lestock Sask \$31,631,
 Liaison St-Louis Montreal Que \$13,087, Ligue Citoyens Michell
 Thetford Mines Que \$10,740, Ligue Citoyens St-Maurice Inc
 Thetford Mines Qué \$14,828, Lise Fortier Montreal Que

\$19,612, Lise Gagné Stoke Centre Que \$18,788, Little Black
 Bear Farm Balcarres Sask \$37,403, Little Black Bear Rec &
 Home Imp Prog Balcarres Sask \$21,435, Little Pine Housing
 Paynton Sask \$57,870, Little Red Comm Imp La Ronge Sask
 \$15,328, Little Red River Reserve Rink Proj Prince Albert Sask
 \$12,331, Local Imp & Road Clearing Prog Meadow Lake Sask
 \$17,873, Local Log's Reliable Handyman Prince Albert Sask
 \$34,401, Loisirs Ancienne-Lorette Inc Ancienne-Lorette Que
 \$20,800, Loisirs Fleurs de Lys St-Mathieu Cte Rivière-du-Loup
 Que \$15,747, Loisirs Île Verte Inc Co Rivière-du-Loup Que
 \$14,310, Loisirs St-Arsène Rivière-du-Loup St-Arsène Que
 \$31,469, Loisirs St-Jean-de-Matha Engvill St-Jean-de-Matha Que
 \$19,711, Loisirs d'Adamsville Inc Adamsville Que \$39,779, Loi-
 sirs de Granby Inc Granby Que \$24,624, Loisirs du Lac-des-
 Aigles Inc Lac-des-Aigles Que \$17,112, Loisirs de Magpie Inc
 Magpie Que \$12,308, Loisirs de Vanier Vanier Que \$10,950,
 Loisirs Fontainebleau Fontainebleau Que \$13,645, Loisirs Kakou
 Inc Rivière-du-Loup Que \$10,098, Loisirs Lac Paquin Val-David
 Que \$11,380, Loisirs Langis Inc Cte Matane Que \$34,874,
 Loisirs Mandeville Inc Mandeville Que \$13,565, Loisirs Méchins
 Inc Les Méchins Que \$14,086, Loisirs Mont-Rouge Inc Rouge-
 mont Que \$17,401, Loisirs Restigouche sud-est Matapédia
 Broadlands Que \$30,018, Loisirs St-Adrien Inc Cte Richmond
 Que \$14,023, Loisirs St-Alphonse Granby Inc Co Shefford Que
 \$13,087, Loisirs St-Ephrem Inc St-Ephrem Beauce Que \$23,379,
 Loisirs St-Frédéric Inc Beauce Que \$14,552, Loisirs St-Liguori
 Inc St-Liguori Que \$11,556, Loisirs St-Noël Inc St-Noël Que
 \$16,949, Loisirs St-Paul-du-Nord Inc St-Paul-du-Nord Que
 \$38,949, Loisirs St-Raphael Neufchatel Neufchatel Que \$13,117,
 Loisirs Verchères Inc Verchères Que \$24,068, Loon River Comm
 Spts Complex Meadow Lake Sask \$28,836, Lorraine Charbon-
 neau St-Jean-Baptiste-de-Rouville Que \$18,618, Louise Dorais
 Mercier Valleyfield Que \$27,678, Louiseville Gene Entreprise
 Louiseville Que \$20,000, Low Municipal Council Low Que
 \$20,338, Lucie Gervais St-Zénon Cte Berthier Que \$15,055,
 Lucien Fournier Ste-Famille Que \$36,231, M J Comm Help
 Moose Jaw Sask \$13,639, M J Native Development Proj Moose
 Jaw Sask \$17,512, M Laurier Lanthier Mont-Laurier Que
 \$23,762, MacDowell & Dist Lions Rec Centre MacDowell Sask
 \$50,468, Macklin Ice Plant Macklin Sask \$16,900, Maison
 Coopérat Lavaltrie CP 189 Lavaltrie Que \$21,100, Maison du
 souvenir Drummondville Que \$10,630, Maison étudiante
 St-Jacques Montreal Que \$24,118, Maison Interna Rive Sud Inc
 Longueuil Que \$18,975, Maisons transition Montréal Montreal
 Que \$12,525, Makwa Rec Facilities Loon Lake Sask \$27,639,
 Maple Creek Comm Centre Society Maple Creek Sask \$10,668,
 Maple Creek Curling Club Maple Creek Sask \$11,189, Marie-
 Berthe Couture Granby Que \$15,732, Marie-Rose Lefrançois
 St-Gabriel Que \$19,985, Mario Denicourt Waterloo Que
 \$18,301, Martin Georgette Trois-Rivières Que \$11,947, Martin
 Lucie Fabreville Laval Que \$14,848, Matte Monica Montreal
 Que \$17,329, McLaughlin Jacqueline Mme Verdun Que \$16,831,
 McLean Alan Chicoutimi Que \$20,218, Me Too Regina Sask
 \$28,818, Meadow Lake Cross Country Ski Trails Meadow Lake
 Sask \$11,124, Melville Community Services Melville Sask
 \$11,122, Mergett La Tuque Que \$29,010, Metis Hall Proj York-
 ton Sask \$27,449, Metis Housing Regina Sask \$78,400, Michaud
 Lorraine D Co Labelle Que \$12,594, Micmac Alliance of
 Gaspésie Restigouche Que \$14,528, Mime de Rien En Sher-
 brooke Que \$11,200, Mistassini Band Council via Chibougamau
 Que \$48,588, Mistatim & Dist Comm Rec Centre Tisdale Sask
 \$24,096, Mistawasis Ka Ke Tom Leask Sask \$64,004, Mme
 Diane Pelletier Piopolis Que \$17,843, Modern & Rev of the
 Church at Erwood Hudson Bay Sask \$13,862, Mont-d'Youville
 Giffard Que \$15,148, Mont St-Aubert Inc Orsainville Que
 \$16,782, Montreal Lake Right of Way Prince Albert Sask
 \$82,405, Moose Jaw Empl & Counselling Proj Moose Jaw Sask
 \$13,111, Moosomin Band Devel North Battleford Sask \$33,831,
 Mosquito Ren North Battleford Sask \$19,004, Motoneigistes Sec

MANPOWER AND IMMIGRATION—Continued

Nord St-Nazaire Lac St-Jean Que \$19,649, Mouvement Mieux Vivre Magog Magog Que \$14,009, Multi Purpose Center Meadow Lake Sask \$22,650, Multi Purpose Centre Marcellin Sask \$29,382, Multi Services Inc Montmagny Que \$15,489, Mun Cantons Unis Suffolk Cte Papineau Que \$25,022, Mun Parois Notre-Dame Latérière Latérière Que \$10,811, Mun Pointe-a-Pic Pointe-a-Pic Que \$13,785, Mun Sault-a-Mouton Age d'Or Sault-a-Mouton Que \$41,781, Mun St-Simon-les-Mines Cte Beauce Que \$20,950, Mun Village St-André est St-André est Que \$14,530, Muni Canton La Sarre La Sarre Que \$27,569, Muni de Contrecoeur Contrecoeur Que \$17,687, Muni de St-Honoré St-Honoré Chicoutimi Que \$14,705, Muni de St-Stanislas St-Stanislas Co Champlain Que \$19,090, Muni Lac Supérieur Lac Carré Que \$17,593, Muni Notre-Dame-de-Portneuf Portneuf Station Que \$24,529, Muni Paroisse St-Maurice St-Maurice Que \$13,668, Muni Rapides-des-Joachims Rolphont Ont \$18,635, Muni Rivière-Éternité Rivière-Éternité Que \$14,847, Muni St-Élie-D'Orford St-Élie-d'Orford Que \$29,288, Muni St-Honoré St-Honoré Chicoutimi Que \$23,018, Muni Ste-Marcelline Kildare Ste-Marcelline Que \$18,596, Muni village St-Jovite St-Jovite Que \$30,011, Muni village St-Zacharie St-Zacharie Beauce sud Que \$20,674, Muni Village Tring Junction Tring Junction Beauce Que \$22,975, Munic Corp Alleen Cawoo Dandford Lake Que \$17,327, Munic Corp Morin Heights Morin Heights Que \$23,000, Munic Corp de Mille-Iles Bellefeuille Que \$14,880, Munic paroisse St-Casimir St-Casimir Que \$20,834, Muni Saint-Ange Cte Beauce Que \$14,688, Muni St-Benoit Joseph Labre Cte Matapédia Que \$11,380, Muni St-Bernard Ile-au-Coudé Cte de Charlevoix Que \$11,028, Muni St-Sébastien Frontenac Cte Mégantic Compton Que \$18,446, Muni St-Severin St-Severin Cte Beauce Que \$14,043, Muni Ste-Marguerite Lingwick Co Compton Que \$24,792, Muni village Lac-des-Écorces Lac-des-Écorces Que \$17,985, Muni Notre-des-Sept-Douleurs Notre-des-Sept-Douleurs Que \$17,252, Muni St-Jean Ile Orléans St-Jean Ile Orléans Que \$28,136, Muni St-Louis-de-Gonzague B P Ravigan Co Dorches \$19,680, Muni St-Marc-des-Carrières St-Marc-des-Carrières Que \$18,406, Muni Brownburg Brownsburg Que \$10,017, Muni Canton de Wotton Wotton Que \$10,158, Muni Cap-Rouge Cap-Rouge Que \$10,000, Muni Corp New Carlisle New Carlisle Co Bonaventure Que \$44,726, Muni de St-Eugène Cte Drummond Que \$16,345, Muni Lac-des-Écorces Lac-des-Écorces Que \$20,569, Muni village Ste-Jeanne-d'Arc Ste-Jeanne-d'Arc Que \$20,507, Muni Corp Chapeau village Chapeau Que \$11,232, Municipal Council Shigawake Cte Bonaventure Que \$14,740, Municipal Local Committee Cte Duplessis Que \$66,814, Municipal Upgrading Leon Lake Sask \$17,294, Municipalité Anse-St-Jean Anse-St-Jean Chicoutimi Que \$35,613, Municipalité Canton Eaton Cookshire Que \$18,535, Municipalité Canton Hope Pasbebiac Que \$44,021, Municipalité Canton La Sarre La Sarre Que \$40,453, Municipalité Canton Taché St-Nazaire Que \$15,931, Municipalité comté Compton Cookshire Que \$11,729, Municipalité de Bonaventure Bonaventure Que \$56,504, Municipalité de Gatineau Gatineau Que \$35,481, Municipalité de la Baie James Matagami Que \$12,000, Municipalité de Labelle Labelle Que \$41,935, Municipalité de Lacorne Abitibi Que \$16,325, Municipalité de Lambton Lambton Que \$22,140, Municipalité de Montfort Cte Gatineau Que \$14,615, Municipalité de St-Guy St-Guy Rimouski Que \$21,662, Municipalité de Val-Barrette Val-Barrette Que \$17,610, Municipalité de Wickham Wickham Que \$11,171, Municipalité Duhamel Ouest Ville Marie Que \$28,600, Municipalité East Angus East Angus Que \$54,271, Municipalité Grandes-Bergeronnes Grandes-Bergeronnes Que \$37,421, Municipalité Lefebvre Ste-Jeanne-d'Arc Que \$11,837, Municipalité New Glasgow New Glasgow Que \$13,963, Municipalité paroisse St-Jérôme Matane Que \$10,544, Municipalité Sacré-Cœur Sacré-Cœur Que \$20,624, Municipalité St-Benoit-Labre Beauce sud Que \$26,752, Municipalité St-Calixte St-Calixte Cte Prévost Que \$32,692, Municipalité St-Jean-de-Dieu

St-Jean-de-Dieu Que \$15,008, Municipalité St-Joachim St-Joachim Que \$19,601, Municipalité St-Lucien Cte Drummond Que \$11,975, Municipalité St-Malo Cte Compton Que \$14,076, Municipalité St-Romain St-Romain village Que \$11,080, Municipalité Sullivan Abitibi est Que \$42,667, Municipality of Mayo Thurso Que \$16,541, Museum Ren & New St Preparation Loon Lake Sask \$15,395, Muskoday Comm Centre Birch Hills Sask \$37,006, Muskoday Homemakers Prince Albert Sask \$26,190, Muskowekwan Works & Expansion Lestock Sask \$16,300, N B Rec Complex North Battleford Sask \$21,031, N B Visiting Homemaker Ser North Battleford Sask \$34,670, Native Comm Ser Prog Lloydminster Sask \$12,109, Native Friendship Centre Mtl Montreal Que \$16,364, Native Senior Citizens Ser Balcarres Sask \$11,660, New Firehall Birch Hills Sask \$14,467, New Rink Project Alida Sask \$24,629, Nicole Sawyer St-Lambert Que \$17,112, Norquay Arena Dismantling Proj Norquay Sask \$10,395, O T J de St-Paulin St-Paulin Que \$12,840, O T J De Woburn Inc Lac Mégantic Que \$12,648, O T J Girardville Inc Girardville Que \$20,760, O T J Lac St-Charles Lac St-Charles Que \$26,946, O T J St-André Cte Kamouraska Que \$19,200, O T J St-Cyrille Cte l'Islet Que \$13,725, O T J St-Sévère St-Sévère Que \$14,581, O T J St-Severin Proulxville St-Severin Proulxville Que \$12,048, O T J Ste-Clothilde-de-Norton Ste-Clothilde-de-Norton Que \$10,245, O T J Ste-Luce-sur-Mer Ste-Luce-sur-Mer Que \$29,201, Ochapawace Band Works Prog Broadview Sask \$38,993, Ochapawace Comm Facilities Prog Broadview Sask \$10,456, Odd Job Squad Yorkton Sask \$17,016, Oeuvre des Terrains de Jeux St-Léon Co Maskinongé Que \$10,200, Oeuvre Loisirs de Joly Joly Que \$11,150, Oeuvre Loisirs St-Bernard Inc St-Bernard Cte Dorchester Que \$14,793, Oeuvre Terrains Jeux Charette Charette Co Maskinongé Que \$20,613, Oeuvre Terrains St-Élie St-Élie-de-Claxton Que \$14,770, Oeuvres Missions Canada Inc Valleyfield Que \$10,193, Offensive Lions Jonquière Inc Jonquière Que \$25,147, Office Product Bois Quebec Duburger Que \$16,587, Oka Band Office Oka Que \$42,284, Okanese Comm Labour & Const Prog Balcarres Sask \$67,778, Old Factory Band Council Paint Hills Que \$23,773, Onion Lake C W Prog Lloydminster Sask \$36,000, Onion Lake Curling Rink Lloydminster Sask \$17,908, Operation Nettoyage Magog Inc Magog Que \$24,932, Operation survie Inc Montreal Que \$13,114, Opti Centre Plein Air Chaudière St-Georges Beauce Que \$36,140, Oeuvre Terrains de Jeux Inc Ste-Thérèse-de-Colombie Que \$27,515, Outdoor Rec Proj La Ronge Sask \$33,845, Oxbow Student Rec Summer Prog Oxbow Sask \$10,000, Oxcart Summer Players Saskatoon Sask \$14,550, P A Metis Economic Devel Researchers Prince Albert Sask \$12,283, P A Playgrounds East-side Comm Prince Albert Sask \$14,674, P A Playgrounds West-side Comm Prince Albert Sask \$25,000, Paddockwood Arena Proj Paddockwood Sask \$58,591, Parc régional nouvel Bonaventure Que \$28,911, Parc sur le terrain de l'hôpital Malartic Que \$14,845, Parc Claude Laval des Rapides Que \$12,079, Paroisse St-Laurent Jonquière Que \$33,783, Patro le Prévost Inc Montreal Que \$16,358, Patronage Laval Quebec Que \$15,000, Patauanak Rec Proj Meadow Lake Sask \$44,513, Paul Royer Sherbrooke Que \$20,457, Pauline Trudel Champlain Que \$11,059, Pauline Urbain Montréal Nord Que \$37,072, Pavillon du Parc Département Services Hull Que \$12,180, Peepeekisis Work 77 Al Elnety Sask \$23,648, Pelican Lake Reserve Shellbrook Sask \$44,303, Pelletier Madeleine Granby Que \$31,907, Pelly Comm Rink Pelly Sask \$18,623, People Place Project Moose Jaw Sask \$10,212, Perron Suzanne Montreal Que \$34,024, Peter Ballantyne Log House Project Pelican Narrows Sask \$42,028, Piatop Housing Cupar Sask \$20,290, Piatop Imp Planning Project Regina Sask \$14,570, Pierceland Curling Rink Pierceland Sask \$21,526, Pierre Bernard Rinfret Stanstead (Compton) Que \$12,892, Pierre Boucher St-Jean Que \$20,904, Pine Industries Ltd Prince Albert Sask \$63,797, Pinehouse Child Care Development Project La Ronge Sask \$14,272, Pineland Lions Home Owners Needs Prince Albert Sask \$11,294, Pleasant Site Cemetery & Reg Park North

MANPOWER AND IMMIGRATION—Continued

Battleford Sask \$19,672, Pleasant Site Cemetery & Reg Park North Battleford Sask \$10,884, Poorman Community Development Raymore Sask \$21,411, Porcupine Opportunities Program Porcupine Plain Sask \$16,176, Porcupine Plain Works Program Porcupine Plain Sask \$23,232, Poulin Monique St-Benjamin Que \$20,880, Poundmaker Ren Project Cutknife Sask \$15,202, Preserving the Past for the Future Yorkton Sask \$16,717, Prévoist Octabe comté Témiscamingue Que \$32,976, Project 77 Instrument of Artificial Ice La Fleche Sask \$12,387, Promotion industrielle cantons Sherbrooke Que \$12,430, Quatorze Milles Natation Paspé Paspébiac Que \$48,000, Radio Communautaire Senneterre Inc Senneterre Que \$17,460, Rallye Missionnaire Lapointe Jonière Que \$33,561, Raymond Francine Outremont Que \$20,000, Raymond Yvonne Kamouraska Que \$12,507, Raymore Skating Arena Raymore Sask \$13,863, Rebuild Waiting Room & Dressing Room Steneau Sask \$10,357, Recreation Board Renovations Meadow Lake Sask \$22,992, Recreation Complex Punichy Sask \$42,378, Recreation Association Campbell's Bay Campbell's Bay Que \$85,882, Red Earth Band Community Work Development Project Carret River Sask \$26,217, Red Pheasant Development Project Battleford Sask \$27,562, Red River Roping & Riding Club Imp Prince Albert Sask \$43,742, Reg Native Community Support Project Regina Sask \$49,978, Regina Beach Native House & Employment Project Regina Sask \$21,748, Regina Friendship Centre Recreation Project Regina Sask \$18,453, Regina Native Women Social & Cultural Project Regina Sask \$23,352, Regina Summer Program Regina Sask \$14,422, Regional Office Laurent Alliance Val-d'Or Que \$16,193, Regroupement chercheurs Rimouski Que \$16,930, Regroupement comités citoyens Hull Que \$10,240, Réjean Morin St Jean Que \$19,208, Rénald Baron Alma Que \$12,332, Renovating & Upgrading of Present Housing Meadow Lake Sask \$17,692, Renovation of School Porcupine Plain Sask \$12,180, Renovations to Harvest House Regina Sask \$10,184, Repairing Old Furn Turtleford Sask \$12,946, Reserve Development Prefabricating Meadow Lake Sask \$21,069, Reserve Imp Meadow Lake Sask \$19,985, Rice River Astapa Camp Project Carrot River Sask \$28,865, Richard Beaudoin Montreal Que \$27,623, Richard Irène Mme Sept-Îles Que \$16,898, Right Start North Battleford Sask \$21,342, Rita Hubert Dufour Grand-Mère Que \$34,900, Rock Garneau Victoriaville Que \$22,303, Roussel Claude Bic Que \$17,766, Routiers Mont Logan Inc Cap-Chateau Que \$19,958, Roy Lise Montreal Que \$21,747, Sakimay Recreation Centre Grenfell Sask \$10,198, Salle d'accueil Rivière-du-Loup Que \$15,158, Samson Yolande St-Éli-de-Carleton Que \$18,564, Sandy Bay Alcohol & Family & Youth Counselling Sandy Bay Sask \$41,509, Sandy Bay Brushcutting Access Rd to Barrier Lake Sandy's Bay Sask \$12,752, Sandy Bay Camping Grounds Sandy Bay Sask \$15,172, Sandy Bay Forest & Land Use Project Sandy Bay Sask \$41,644, Sandy Bay Youth Group Community Works Sandy Bay Sask \$19,253, Saskatchewan Parc Meadow Lake Sask \$73,737, Saskatchewan Almanac Regina Sask \$18,090, Saskatoon Mental Health Ret Support Program Saskatoon Sask \$13,173, Saskatoon Recreational Opportunities for Mental Handicapped Saskatoon Sask \$10,583, Saskatoon Region Energy Education & Research Project Saskatoon Sask \$37,307, Saugeeng Algonquin Notre-Dame-du-Nord Que \$12,805, Saulteaux Community Lumberjacks Glaslyn Sask \$26,396, Secrétariat comité de parents Quebec Que \$16,397, Secrétariat pr âgées Lévis Lévis Que \$12,055, Séjournec Inc Rivière-du-Loup Que \$11,708, Semaines culturelles Victoriaville Victoriaville Que \$21,644, Senior Citizens Aide Society Prince Albert Sask \$19,154, Senior Citizens Council St-Laurent St-Laurent Que \$20,218, Sentier Grand Portage Inc Rivière-du-Loup Que \$22,755, Sentiers ski fond Montmagny Que \$15,410, Sercovie Inc Sherbrooke Que \$15,392, Service accueil parc national Shawinigan Que \$13,687, Service aide handicapé Lotbinière Val-Alain Que \$13,144, Service loisirs St-Alexis-des-Monts St-Alexis-des-Monts Que \$12,765, Service loisirs Trois-Rivières Que Trois-Rivières Ouest

Que \$25,418, Service loisirs ville Grand' Mère Que \$25,057, Service loisirs de Valcourt Valcourt Que \$35,881, Service loisirs Gaspé Que \$87,599, Service loisirs ville La Prairie La Prairie Que \$17,626, Service loisirs ville Lévis Lévis Que \$14,466, Service familial Étienne Pernet Montreal Que \$14,101, Service récréatif parcs Trois-Rivières Trois-Rivières Que \$13,380, Service de la récréation St-Agathe-des-Monts Que \$18,458, Service des loisirs St-Barnabé Nord Que \$10,670, Service loisirs Inter municipale Causapscal comté Matapédia Que \$15,845, Service loisirs St-Hippolyte St-Hippolyte Que \$13,592, Service réadaptation sociale Quebec Que \$21,307, Service social Hôtel-Dieu Montreal Que \$15,564, Shaunavon Outdoor Recreation Shaunavon Sask \$10,758, Shellbrook Curling Rink Shellbrook Sask \$79,393, Shoal Lake C W Wee Chee Waywin Carrot River Sask \$32,832, Simon John Lemire Ste-Monique comté Nicolet Que \$44,427, Simone Despaties Montreal Que \$30,074, Sintaluta Imp Sintaluta Sask \$13,083, Sioui Jacqueline D Odanak Que \$17,376, Smeaton Rink Project Smeaton Sask \$23,562, Smeaton Rink Project (Phase IV) Smeaton Sask \$53,638, Sobriété du Canada Quebec Que \$18,599, Sobriété du Canada St-Roch-de-Lachigan Que \$16,157, Sobriété du Canada Trois-Rivières Ouest Que \$16,253, Société artistes et artisans Joliette Joliette Que \$17,174, Société entraide universelle Montreal Que \$11,028, Société exploitation des ressources Lac-au-Saumon Que \$27,025, Société histoire Bas St-Laurent Rimouski Que \$20,690, Société Development of our Native Elderly & Youth Saskatoon Sask \$18,051, Société aménagement conservation amélioration St-Joachim comté Charlevoix Que \$22,360, Société amour des jeunes Quebec Que \$17,075, Société canadienne sclérose en plaques Hauteville Quebec Que \$13,500, Société coopérative agricole St-Ubal St-Ubal Que \$17,328, Société coopérative agricole Char La Malbaie Que \$22,071, Société coopérative agricole Rivière Malbaie Que \$22,807, Société exploitation ressources Métis St-Gabriel Est Rimouski Que \$38,420, Société exploitation ressources St-Gabriel Est Rimouski Que \$13,200, Société exploitation Basques St-Mathieu comté Rimouski Que \$16,218, Société histoire cantons est Sherbrooke Que \$18,258, Société historique Cabano Cabano comté Rivière-du-Loup Que \$13,955, Société historique Portneuf Donnacona Que \$22,122, Société orientation St-François Montreal Que \$18,025, Société patrimoine Beaucerons C P 1030 St-Joseph Que \$40,826, Société St-Jean-Baptiste St-Etienne-des-Gres Que \$12,903, Société St-Vincent-Paul Montreal Que \$20,856, Société Triple A Society Inc Montreal Que \$21,574, Société vieux presbytère Deschambault Que \$13,043, Soleil et Verdure Parc Mont Co St-Donat-de-Matapédia Que \$12,200, Southeast Area Development Committee Fort Qu'Appelle Sask \$40,452, Southend Garden Clearing & Community Hall Rep La Ronge Sask \$36,846, St Georges Hill Community Hall Meadow Lake Sask \$27,725, St Regis Band Council St Regis Que \$49,268, Stanley Mission Comm Imp La Ronge Sask \$17,493, Stanley Mission Fish Ageing Co Op Ltd La Ronge Sask \$39,600, Starblanket C W Project Balcarres Sask \$24,334, Starblanket Woman Comm Imp Balcarres Sask \$13,731, Strasbourg Recreation Centre Strasbourg Sask \$27,343, Street Worker Program Saskatoon Sask \$34,338, Stump Removal Grandmother's Bay La Ronge Sask \$18,763, Support Service for Handicapped Children Saskatoon Sask \$36,253, Suzanne Beaugrand Acton Vale Que \$14,372, Sweetgrass Communiplex Battleford Sask \$20,000, Sweetgrass Work Training Program Battleford Sask \$51,756, Syndicat Union Producteurs Iles-de-la-Madeleine Iles-de-la-Madeleine Que \$14,204, Syndicat aménagement Papineau Chenerville Que \$22,361, Syndicat Production Bois Quebec Beauce Que \$20,611, Syndicat Producteurs Bovins Chicoutimi Que \$14,108, Teacher Aide Training Prince Albert Sask \$176,511, Télévision communautaire Bois-Francis Victoriaville Que \$10,885, Témiscamingue Band Council Notre-Dame-du-Nord Que \$34,000, Territoire Popu Chenier Inc Esprit-Saint Que \$21,477, The Harvest Agricultural Development Project Regina Sask \$36,246, The St Francis Valley Naturalist Lennoxville Que

MANPOWER AND IMMIGRATION—Continued

\$15,815, Théâtre Bonhomme Sept Heures Montréal Que \$24,635, Théâtre en l'Air Inc Montréal Que \$12,866, Théâtre Le Vieux Clocher Inc Magog Que \$19,083, Théâtre Sans Fil Longueuil Que \$23,104, Thomas Claudette St-Jean Que \$24,899, Thorne Community Recreational Association Ladysmith Que \$21,093, Thunderchild Band Employment Tuttleford Sask \$41,156, Timber Bay Community Building Prince Albert Sask \$53,293, Touchwood File Hills Land Claims Project Balcarres Sask \$27,598, Touchwood Women's Project Punnichy Sask \$48,767, Town of Tisdale Project '77 Tisdale Sask \$17,581, Trail Riders Arena Expansion Prince Albert Sask \$19,926, Training Centre Exp Beben Sask \$15,442, Transition House Grows Regina Sask \$18,647, Traverse Interim Lac St-Jean Roberval Que \$26,351, Trimation Inc Gatineau Que \$16,192, Turner Lake Amniss Meadow Lake Sask \$10,288, Turner Lake L A C Meadow Lake Sask \$25,937, TVC La Pocatière C P 425 La Pocatière Que \$13,160, Tyson Florence Les Boules comté Matane Que \$13,785, Union régionale de Québec Caisses populaires Lévis Que \$13,238, Unité Domremy Clermont Inc Clermont Que \$11,949, Unité Domremy Asbestos Asbestos \$18,223, Unité Domremy Causapscal Amqui Causapscal Amqui Que \$15,267, Unité Domremy Trois-Pistoles Trois-Pistoles Que \$28,095, University Settlement Community Montréal Que \$18,768, Van Den Heuvel Francis Montréal Que \$10,253, Vianney Bélanger Montréal Que \$19,518, Vigneau Jean Y Hull Que \$11,729, Village Office & Recreation Centre Loon Lake Sask \$20,434, Ville d'Amos Amos Que \$85,774, Ville d'Amqui Amqui Que \$42,794, Ville d'Iberville Iberville Que \$19,107, Ville D'Iberville 375 Avenue Bessette Iberville Que \$21,731, Ville de St-Paul Baie St-Paul Baie Que \$18,770, Ville de Belleterre Belleterre Que \$24,413, Ville de Berthierville Berthierville Que \$11,886, Ville de Berthierville Berthierville Que \$21,101, Ville de Berthierville Berthierville Que \$18,953, Ville de Buckingham Buckingham Que \$11,717, Ville de Chibougamau Chibougamau Que \$37,677, Ville de Chicoutimi Service loisirs Chicoutimi Que \$42,707, Ville de Disraeli Disraeli Que \$31,596, Ville de Hauteville Hauteville Que \$42,959, Ville de Jonquière Arvida Jonquière Que \$37,488, Ville de La Sarre La Sarre Que \$19,920, Ville de La Tuque La Tuque Que \$87,325, Ville du Lac Mégantic Lac Mégantic Que \$20,228, Ville de Lachenaie Lachenaie Que \$57,836, Ville de Lebel sur Quevillon Lebel sur Quevillon Que \$12,939, Ville de Malartic Malartic Que \$26,958, Ville de Mont-Laurier Mont-Laurier Que \$16,563, Ville de Nicolet Nicolet Que \$18,730, Ville de Percé Percé Que \$22,909, Ville de Richmond Richmond Que \$13,033, Ville de Rosemère Rosemère Que \$25,000, Ville de Saint-Jean Saint-Jean Que \$23,068, Ville de Scotstown Scotstown Que \$10,300, Ville de St-Césaire St-Césaire Que \$20,481, Ville de St-Georges St-Georges Que \$19,346, Ville de St-Rémi St-Rémi Que \$15,405, Ville de Ste-Marie Ste-Marie Que \$42,127, Ville de Témiscamingue Témiscamingue Que \$36,566, Ville de Terrebonne Terrebonne Que \$18,200, Ville de Ville-Marie Ville-Marie Que \$23,400, Ville Drummondville sud Drummondville sud Que \$46,645, Ville Lac Mégantic Lac Mégantic Que \$12,000, Ville Ste-Foy Ste-Foy Que \$12,000, Ville Ste-Thérèse Ste-Thérèse Que \$42,484, Ville de Mont-Joli Mont-Joli Que \$27,515, Viol Secours Montréal Montréal Que \$17,832, Voyageur Neige Témiscamingue Témiscamingue Que \$27,000, Wagee Mistic Log Building Hudson Bay Sask \$50,697, Wahpeton Small Projects Prince Albert Sask \$31,853, Waswanipi Band Desmaraisville Que \$18,500, Waterhen Housing Meadow Lake Sask \$10,247, Weldon New Arena Weldon Sask \$43,511, Weyakwin Community Recreational Centre Prince Albert Sask \$24,134, Whelan Recreation Club Loon Lake Sask \$26,501, White Bear Lake Rental Cottages Carlyle Sask \$24,150, White Fox Fod a Rink White Fox Sask \$28,496, Wild Rose Curling Rink Prince Albert Sask \$14,391, Wilderness Trail Bushing Fort Qu'Appelle Sask \$18,441, Willing Workers Duck Lake Sask \$12,903, Witchehan Lake Comm Imp Shellbrook Sask \$28,372, Wollaston Lake Comm Imp Prince Albert Sask \$23,214, Women & Youth in Community Develop-

ment Prince Albert Sask \$24,949, Women's Center Fer de Lance Sherbrooke Que \$14,323, Women's Center Sherbrooke Que \$10,229, Wood Mountain Hall Exp & Curling Rink Wood Mountain Sask \$13,752, Workshop Expansion Renovation & Aid Project Prince Albert Sask \$26,649, Yorkton Leathercraft & Training Society Yorkton Sask \$25,795, Youth Activity Regina Sask \$26,788, Youth Garage Regina Sask \$70,711, Youth Involvement Project Regina Sask \$11,122, Yves Bourdon Boucherville Que \$18,966, Zander Lake Canada Works Prince Albert Sask \$16,190, Zander Lake Tourist Outfitting and Resort Ltd Meadow Lake Sask \$116,282, 1978 Sask Winter Games Moose Jaw Sask \$14,684, A L P H A Windsor Ont \$28,458, Acadia University Institute Wolfville NS \$40,963, Adam Beck Home & School Community Association Toronto Ont \$28,648, Admiral Rock United Church Shubenacadie NS \$15,470, Admiral's Cove Athletic Association Admiral's Cove Nfld \$21,994, Advisory Group for Turning Point Windsor Ont \$32,974, Advocate District Firehall & Community Advocate Harbour NS \$31,066, Afton Indian Band Council Afton NS \$15,583, Albertain Recreation Commission Port Frances Ont \$13,328, Alcohol & Drug Concerns Inc London Ont \$39,232, Alder Point Community Development Association Alder Point NS \$18,940, Algoma University College Sault-Ste-Marie Ont \$33,021, All Hallows Parish Committee Bay Roberts Nfld \$16,757, Alliance française de Windsor Windsor Ont \$34,575, Amherst Recreation Department Amherst NS \$10,760, Amherstburg Historic Sites Association Amherstburg Ont \$22,436, Anglican Cemetery Committee St John's Nfld \$18,754, Anglican Church Women Savage Cove Nfld \$25,704, Anglican Church Women's Association Champney's West Nfld \$25,435, Anglican Committee Giquet Nfld \$21,754, Anglican Parish of Gander Gander Nfld \$83,296, Anglican Parish of Port Saunders Port-aux-Choix Nfld \$41,055, Anglican Parish Port-de-Grave Salmon CV Port-de-Grave Nfld \$21,251, Anglican Women's Association Cook's Harbour Nfld \$19,995, Anglican Women's Association Log Beach Nfld \$18,386, Angling Lake Reserve Angling Lake Ont \$24,793, Annapolis Valley Affiliated Board of Trade Middleton NS \$20,256, Annapolis Valley Band Council Cambridge NS \$20,071, Antigonish Town & County Voluntary Fire Department Antigonish NS \$14,551, Apple River Community Association Parrsboro NS \$27,444, Aquaforte Fishermen's Committee Aquaforte Nfld \$42,055, Argyle Recreation Committee Port Loring Ont \$12,438, Armstrong Lions Club International Armstrong Ont \$22,520, Aspen Cove Local Improvement Committee Aspen Cove Nfld \$57,863, Association for Community Promotion Barry's Bay Ont \$15,707, Association Pensioners & Injured Workers Toronto Ont \$34,271, Association West Nipissing Municipality Sturgeon Falls Ont \$17,831, Association du Centre récréatif Cheticamp NS \$70,550, Astra Society of Hamilton & District Hamilton Ont \$16,393, Atlantic Child Guidance Centre Halifax NS \$23,196, Atlantic Motorsport Park Inc Halifax NS \$13,582, Atoms Athletic Club Tangier NS \$11,500, Avondale Recreation Commission Avondale Nfld \$13,134, Badger Zone Committee Badger Nfld \$36,657, Baie Verte Peninsula Economic Development Association Baie Verte Nfld \$70,646, Bain Apartments Co Op Inc Toronto Ont \$26,729, Barbara Walter Lindsay Ont \$34,259, Barrie YM YWCA Barrie Ont \$31,141, Barry's Bay shrw Jones Burns Barry's Bay Ont \$13,219, Barss Corner Recreational Society Barss Corner NS \$15,722, Bartletts Harbour Development Committee Bartletts Harbour Nfld \$33,543, Basline Committee of Stewards Basline Nfld \$16,378, Bay of Islands Yacht Club Corner Brook Nfld \$26,462, Bay of Quinte Yacht Club Belleville Ont \$11,134, Bay Road District 3 Volunteer Fire Department Armdale NS \$18,225, Bay Roberts Volunteer Fire Department Bay Roberts Nfld \$26,054, Bay St George Area Development Association Fishells Nfld \$22,315, Bay St George Community Pasture Community St George's Nfld \$21,432, Bay St George South Area Development Association St Fintan's Nfld \$29,795, Bay St George South Area Development Association Highlands Nfld

MANPOWER AND IMMIGRATION—Continued

\$28,160, Bay St George South Development Association Crabb's River Nfld \$41,685, Baycrest Center Geriatric Care Toronto Ont \$48,489, Bear River Band Council Bear River Reserve NS \$10,222, Bear Skin Lake Band Bearskin Lake Ont \$24,020, Beaton Institute of College of CB Sydney NS \$29,585, Beausoleil Band Council Cedar Point Ont \$22,818, Bell Island Development Association The Front Bell Island Nfld \$77,371, Bell Island Recreation Commission Lance Cove Nfld \$51,839, Bell Island Recreation Commission Wabana Nfld \$112,987, Bethany Pentecostal Church New Chelsea Nfld \$22,428, Big Grassy Band Morson Ont \$15,016, Big Island Band Morson Ont \$16,657, Big Pond Community Council East Bay NS \$10,580, Big Trout Lake Band Via Sioux Lookout Ont \$21,094, Bill Middleton Bridgewater NS \$22,367, Biscay Bay Building Commission Biscay Bay Nfld \$38,772, Black Creek Pioneer Village Downsview Ont \$25,153, Black United Front of NS Halifax NS \$12,049, Bloomfield Musgravevaton Lions Club Musgravevaton Nfld \$52,140, Board Managers Farquharson Pres Baddeck NS \$17,954, Board of Management Salmon Cove United Church Salmon Cove Nfld \$24,290, Board of Management Trinity United Church Shearstown Nfld \$17,242, Board of Trustees Isaac's Harbour Isaac's Harbour NS \$66,669, Board of Trustees United Church Port de Grave Nfld \$12,785, Bold Park Lodge Inc Hamilton Ont \$43,167, Bonaventure English HR Sheep Breeders Association Trinity East Nfld \$36,644, Bonavista Recreation Commission Bonavista Nfld \$13,371, Bonavista Volunteer Fire Department Bonavista Nfld \$16,958, Bonne Bay Anglican Parish Wiltendale Nfld \$24,778, Bonne Bay Development Association Shoal Brook Nfld \$22,298, Boys & Girls Club St John's East End St John's Nfld \$26,982, Bradford Public Library Bradford Ont \$15,219, Branch Harbour Improvement Committee Branch Nfld \$24,601, Branch Pt Lance Senior Citizens Club Branch Nfld \$30,452, Branch 225 Royal Canadian Legion Sturgeon Falls Ont \$15,940, Brant City Roman Catholic Separate School Brantford Ont \$15,940, Breakwater Committee Little Bay Nfld \$17,733, Breakwater Wharf Committee St Jones Within Nfld \$57,551, Brenda Marlene Edith Wenstob London Ont \$30,738, Bridgetown Community Recreational Association Bridgetown NS \$10,682, Bridgewater Parks & Recreation Commission Bridgewater NS \$53,201, Brig Bay Athletic Committee Brig Bay Nfld \$29,109, Bristol's Hope Community Project Bristol's Hope Nfld \$22,103, Brockville Community Workshop Brockville Ont \$35,789, Brook Cove Recreation Commission Hearts Delight Nfld \$35,648, Brookdale West Leicester United Church Amherst NS \$20,005, Brooklyn Action Committee Brooklyn Nfld \$16,539, Buchans Minor Hockey Association Ltd Buchans Nfld \$28,680, Burgeo Lions Club Burgeo Nfld \$13,925, Buttleville Community Improvement Community Buttleville Nfld \$27,763, Byron Petton Port de Grave Nfld \$10,041, C/O Brian Clements Sydney NS \$11,000, Caddies Harbour Church Baptist Independents Goldboro NS \$17,198, Calvin Township Volunteer Firefighters Mattawa Ont \$24,896, Camp Artaban St Andrews Nfld \$11,446, Camp Bretondean Incorporated North Sydney NS \$24,411, Camp CJA Concession NS \$10,354, Camp Pagweak Council Baptist Association Amherst NS \$39,585, Canadian Association Mentally Retarded Wolfville NS \$16,644, Canadian CNCL War Veterans' Association Peterborough Ont \$23,256, Canadian Mental Health Association Hamilton Hamilton Ont \$81,741, Canadian Mental Health Association Sault Ste Marie Ont \$33,061, Canadian Red Cross Society St John's Nfld \$13,050, Canadian Crossroads International London Ont \$39,730, Canning & District Recreation Commission Canning NS \$15,357, Canning's Cove Harbour Development Cannings Cove Nfld \$43,123, Canton de Caldwell Verner Ont \$15,903, Cape Breton Branch NS SPCA Sydney NS \$48,552, Cape Breton Tourist Association Sydney River NS \$14,398, Cape Freels Community Committee Cape Freels Nfld \$62,342, Cape North Recreational Association Dingwall NS \$14,665, Cape View Sr Citizens Club Western Bay South Nfld \$23,976, Caribou 4 H Club Trinity East

Nfld \$17,150, Carmanville Fishermen's Association Carmanville Nfld \$31,241, Catholic Children's Aid Society Toronto Ont \$17,230, Catholic Women's League Johnstown NS \$10,000, Cavendish Recreation Commission Cavendish Nfld \$32,962, CB Association Co-Op Development Sydney NS \$22,114, CB Breton Society Sydney NS \$14,782, CB County Rec Commission Sydney NS \$10,097, CB Miners Museum Quarry Point Glace Bay NS \$10,795, CB Miners Museum Quarry Point NS \$23,887, CB Working Committee Status Sydney NS \$17,602, CDN Natl Instit for Blind Sudbury Ont \$29,563, Cedar Creek Farm for Children Rockwood Ont \$42,510, Central Co-Op Society St Margaret's Village NS \$11,074, Central Lake Ontario Consvrtn Whitty Ont \$65,472, Central Nova Horse & Pony Association Stewiacke NS \$30,420, Central Volunteer Bureau Belleville Ont \$40,693, Centre Culturel La Ronde Inc Timmins Ont \$48,182, CFS Sydney Community Council Sydney NS \$10,000, Chance Cove Fishermen's Committee Chance Cove Nfld \$56,752, Chapel's Cove Improvement Committee Chapels Cove Nfld \$44,015, Charles Fancher Ottawa Ont \$14,687, Chester Municipal Rec Commission Chester NS \$10,229, Chief Ron Boissoneau Garden River Ont \$53,298, Children's Aid Soc of Essex Windsor Ont \$45,552, Children's Aid Soc of Ottawa Ottawa Ont \$30,217, Children's Aid Society of CB Sydney NS \$25,680, Children's Aid Society Peterborough Ont \$36,814, Children's Aid of Lanark Smiths Falls Ont \$23,271, Chippewas Nawash Cape Croker Wiarton Ont \$38,885, Chippewas of Georgina Island Sutton West Ont \$10,655, Chippewas of the Thames Band Muncey Ont \$13,693, Church Memorial Park Chester NS \$22,533, Church of the Ascension Mount Pearl Nfld \$94,871, Citizens Committee Rewater Sup Christmas Island NS \$27,434, Citizens Service League Glace Bay NS \$37,444, Citizens' Housing Comm Sault Ste Marie Ont \$32,638, City of Brockville Recreation Brockville Ont \$10,024, City of Dartmouth Parks and Rec Department Dartmouth NS \$57,861, City of Dartmouth Planning & Development Dartmouth NS \$20,141, City of Peterborough P W Dept Peterborough Ont \$38,545, City of Port Colborne Port Colborne Ont \$32,490, City of Sarnia Sarnia Ont \$10,905, City of Sydney Parks & Rec Dept Sydney NS \$93,221, City of Sydney Rec Dept Sydney NS \$32,182, City of Windsor Windsor Ont \$28,415, Civil Lib Assn Nat Cap Region Ottawa Ont \$28,192, Clarenville Athletic Rec Association Clarenville Nfld \$57,038, CNDN Cystic Fibrosis Found Ottawa Ont \$17,741, Co-Operative Society Study Group Rencontre East Nfld \$30,019, Cobalt Coleman Action Comm Inc Cobalt Ont \$22,272, Cobequid District Fire Brigade Truro NS \$26,070, Cobequid Rec Commission Maitland NS \$13,145, Colborne & Cramahere Rec Arena Colborne Ont \$36,926, Colchester YMCA Truro NS \$32,940, Coldbrook United Baptist Church Kentville NS \$27,207, Coley's Point Hall Committee Coley's Point Nfld \$12,209, College de Cape Breton Sydney NS \$23,877, Colliers Fishermen's Committee Colliers Nfld \$38,647, Com Involvement for Disabled Sydney NS \$21,539, Come by Chance Fishermen's Committee Come by Chance Nfld \$54,115, Comité des jeunes travailleurs Casselman Ont \$18,400, Comité Parc et Rec Lafontaine Penetanguishene Ont \$28,213, Comm Animation in Alexandra Pk Toronto Ont \$41,800, Comm Assoc Riding for Disabled Toronto Ont \$15,035, Comm Development Advisory Comm Hamilton Ont \$48,147, Comm Schools Program Sault Ste Marie Ont \$16,748, Committee Responsible Improvement Christmas Island NS \$17,801, Committee Agnst Rape C A R S A Niagara Falls Ont \$33,352, Community Clean up Committee Jackson's Cove Nfld \$37,642, Community Employment Strategy Halifax NS \$34,745, Community Services Board Sault Ste Marie Ont \$33,730, Community Stage Committee Leading Ticks Nfld \$47,339, Community Stage Committee Upper Island Cv Nfld \$30,555, Conception HR Recreation Commission Conception HR Nfld \$42,860, Concerned Residents Cherry Hill Mill Village NS \$14,022, Confederation Court Tenants GR Ottawa Ont \$33,207, Connaught Clinic Windsor Ont \$20,805, Conne River Indian Band Council

MANPOWER AND IMMIGRATION—Continued

Conne River Nfld \$16,158, Conserveance Natural Huronia Collingwood Ont \$31,475, Conservator Soc Products Co Op Ottawa Ont \$29,070, Continental Hydroponics Co Downsview Ont \$24,880, Corner Brook Minor Hockey Assoc Corner Brook Nfld \$15,996, Corner Brook Wheelchair Sports Assoc Corner Brook Nfld \$15,298, Corp du Canton de Fauquier Moonbeam Ont \$15,779, Corp du Dist Renov d'Opasatika Opasatika Ont \$44,082, Corp of City of Cambridge Cambridge Ont \$20,842, Corp of Improvement Matachewan Matachewan Ont \$20,670, Corp of the Parish of Falmouth Falmouth NS \$11,244, Corp of the Town of Geraldton Geraldton Ont \$48,751, Corp of the Town of Kenora Kenora Ont \$31,700, Corp of the Town of Massey Massey Ont \$12,934, Corp of the Town of Tecumseh Tecumseh Ont \$38,122, Corp of the Twp of Lindsay Lion's Head Ont \$14,321, Corp of Town of Almonte Almonte Ont \$22,654, Corp of Town of Campbellford Campbellford Ont \$13,251, Corp of Town of Rainy River Rainy River Ont \$15,143, Corp of Town of Wasaga Beach Wasaga Beach Ont \$24,040, Corp of Twp of Cosby Mason Mart Noelville Ont \$11,651, Corp of Twp of Somerville Kilmount Ont \$11,990, Corp of Twp of Stanhope Haliburton Ont \$32,278, Corp Smiths Falls Pub Works Smiths Falls Ont \$28,836, Corp Town of Blind River Blind River Ont \$75,948, Corp Town of Carleton Place Carleton Place Ont \$19,673, Corp Town of Webbwood Webbwood Ont \$15,407, Corp Township of Springer Sturgeon Falls Ont \$11,902, Corp Twp Cumberland Museum Bd Navan Ont \$22,793, Corp Twp Denbigh Abinger Ashby Denbigh Ont \$11,955, Corp Vill of Port Burwell Port Burwell Ont \$27,575, Corp Village of Port Stanley Port Stanley Ont \$10,179, Corp Village Stirling Stirling Ont \$20,972, Corporation Parish of St John Lunenburg NS \$45,871, Corpus Christi Parish Council Western Bay Nfld \$34,916, Cottrell's Cove Fishermen's Comm Cottrell's Cove Nfld \$38,720, Couchiching Indian Band Fort Frances Ont \$27,066, Council d'Admin de la Pré-maternelle Church Point NS \$16,596, Counselling Centre St Mary's University Halifax NS \$10,087, Country Harbour Rec Centre Country Hbr NS \$10,344, Cox's Cove Recreation Commission Cox's Cove Nfld \$41,867, Cross Cultural Learner Centre London Ont \$39,037, Cultural Communications Group St Catharines Ont \$71,471, Cumberland Co Exhibition Oxford NS \$52,895, d'Escousse Civic Improvement d'Escousse NS \$19,608, Dalhousie Legal Aid Service Halifax NS \$17,682, Deadman's Bay Water Supply Committee Deadman's Bay Nfld \$69,538, Deep Bay Committee For Progress Deep Bay Nfld \$51,565, Deer Lake Parks & Rec Commission Deer Lake Nfld \$34,496, Del Art Manor Keewatin Ont \$16,494, Department of Social Service Bramalea Ont \$24,097, Dept of Social Services Kingston Ont \$25,242, Detoxication Unit Hamilton Ont \$58,350, Diligent River & Wharton Hiking Parrsboro NS \$14,446, Diligent River Recreation Centre Diligent River NS \$14,191, District & Community School Halifax NS \$11,913, District & Westmount Community Council Sydney NS \$11,506, District 13 Rec & Planning Commission Thorburn NS \$13,898, District 13 Thorburn Rec Commission Thorburn NS \$10,360, District 15 Recreation Commission Donkin NS \$18,327, Dobson Yacht Club Sydney NS \$25,419, Dominion Reserve Gardiner Kinsmen Glace Bay NS \$23,652, Drifters Lounge Sports Association Broad Cove Nfld \$12,807, Durham Region RCSSB Oshawa Ont \$16,848, Durham Separate School Board Oshawa Ont \$32,208, Eagle River Metis & Nonst Ind Eagle River Ont \$18,758, East Bay Vol Fire Dept District 11 East Bay NS \$21,865, East Coast Argentina Kinsmen Club Dunville Nfld \$29,820, East Preston Ratepayer's Association Dartmouth NS \$18,144, East Preston Rec Assoc East Preston NS \$10,072, Eastern Shore Rec Centre Musquodoboit Harbour NS \$22,065, Eastern Valley United Baptist Association Keniville NS \$17,904, Eastview Neighbourhood Comm CN Toronto Ont \$54,436, Economy Fire Brigade Economy NS \$14,619, Elgin County Public Library St Thomas Ont \$49,153, Elizabeth Land Assembly Home Owners Assoc Corner Brook Nfld \$20,855, Englee Recreation Committee Englee Nfld

\$19,425, English HR Wharf Committee English Harbour Nfld \$28,056, Environmental Probe Ltd Toronto Ont \$44,072, Ephraim Scott Presbyterian Church South Haven NS \$21,937, Eskasoni Band Council Eskasoni NS \$59,807, Eskasoni Micmac Rec Assoc Eskasoni NS \$53,033, Exploits Valley Spca Grand Falls Nfld \$12,808, Extended Care Unit Gen Hosp Welland Ont \$29,342, Extension Dept St Fx University New Glasgow NS \$29,424, Fairview Cemetery Incorporated Lawrencetown NS \$12,345, Family & Child Serv Of Kenora Ont \$20,955, Family Service Of Whitney Pier Sydney NS \$19,158, Family Service Sydney Area Sydney NS \$10,156, Family Service Whitney Pier Sydney NS \$23,986, Fenwick Currie Britannia Nfld \$20,486, Ferrole Harbour Development Committee New Ferroll Nfld \$80,812, Ferryland Softball Committee Ferryland Nfld \$14,035, Fire Hall Committee Harry's HR Nfld \$40,782, First Pentecostal Church Corner Brook Nfld \$25,914, Fisheries Committee Westleyville Nfld \$57,079, Fisheries Improvement Committee White-way Nfld \$37,684, Fishermans Committee Noddy Bay Nfld \$31,688, Fishermen's Association Plate CV West Nfld \$26,281, Fishermen's Committee Beaumont Beaumont Nfld \$41,372, Fishermen's Committee English HR West Nfld \$59,884, Fishermen's Committee L'Anse Amour Nfld \$36,000, Fishermen's Committee Musgrave HR Nfld \$28,051, Fishermen's Committee of Hay Cove Hay Cove Nfld \$50,943, Fishermen's Committee of Mt Carmel Salmonier Mt Carmel Nfld \$67,857, Fishermen's Committee of Conche Conche Nfld \$60,350, Fishermen's Committee Pinsents Arm Nfld \$14,521, Fishermen's Facilities & Water Sewer Committee Straitsview Nfld \$18,056, Fishermen's Improvement Committee Hillgrade Nfld \$40,105, Fishermen's Planning Committee Quirpon Nfld \$22,176, Fishermens Co-Operative Committee Bridgeport Nfld \$41,535, Florence Rec & Div Florence NS \$13,600, Florence Recreation & Improvement Comm Florence NS \$23,839, Florence Vol Fire Dept Florence NS \$25,749, FMLY Srves Cntr Sault Ste Marie Sault Ste Marie Ont \$47,114, Fogo Island Co-Operative Fogo Nfld \$61,740, Fort Frances United Natl Ctr Fort Frances Ont \$29,868, Fort Hope Indian Band Nakina Ont \$29,354, Fort Hope Recreation Committee Via Nakina Ont \$10,817, Fort Severn Band Fort Severn Ont \$27,298, Fort William Indian Band Thunder Bay Ont \$47,981, Fortune United Church Fortune Nfld \$17,784, Fournier Maxime Crystal Falls Ont \$11,955, François Citizens Committee François Nfld \$69,752, Frank H Macdonald Parent Teachers Thorburn NS \$12,320, Fredericton Local Improvement Comm Fredericton Nfld \$38,342, Freeport Village Commission Freeport NS \$29,562, Frenchvale Fire Depts & Rec Assoc North Sydney NS \$24,943, Frenchvale Vol Fire Dept North Sydney NS \$23,688, Fultons Presbyterian Church River Denys NS \$13,444, Gaborus Vol Fire Department Gaborus NS \$25,905, Gaelic College Celtic Folk Art Baddeck NS \$21,403, Gambo Indian Bay Dev Association Hare Bay Nfld \$25,212, Gambo Indian Bay Dev Association Keels Cove Nfld \$22,604, Gambo Indian Bay Development Assoc Gambo Nfld \$88,978, Gambo Lions Club Incorporated Middle Brook Nfld \$35,560, Gander Bay South Rural Dev Comm Main Point Nfld \$34,753, Gander Recreation Commission Gander Nfld \$34,637, Garden Cove Development Committee Garden Cove Nfld \$35,492, Gary Jarvis Yarmouth NS \$16,442, Gaskiers Recreation Commission Gaskiers Nfld \$26,883, Gaultois Lions Club Gaultois Nfld \$18,646, Georgian Bay Lutheran Cluster Owen Sound Ont \$12,490, Gerrard K Club Toronto Ont \$44,941, Geswwood Retreat & Camp Corp Essex Ont \$14,320, Giant's Lake Altar Society Goshen NS \$19,460, Gibson Watha Band Council Bala Po Ont \$29,944, Gillesport Fishermen's Committee Gillesport Nfld \$33,647, Glace Bay Vol Fire Department Glace Bay NS \$15,290, Glenwood Bank Council Glenwood Nfld \$17,763, Glenwood Youth Council Glenwood Nfld \$14,134, Glooscap Park Committee Parrsboro NS \$13,695, Goldboro United Baptist Church Goldboro NS \$25,258, Good Cheer Senior Citizens Club North Harbour Nfld \$32,948, Gooseberry Cove Playground Committee Gooseberry Cove Nfld

MANPOWER AND IMMIGRATION—Continued

\$25,488, Gordon Earle & Jane Earle Rmdale NS \$15,647, Goshen Community Club Goshen NS \$10,408, Goulds Recreation Committee Goulds Nfld \$45,369, Goulds Road Recreation Committee Roaches Line Nfld \$24,449, Gov Coun of Salvation Army Timmins Ont \$59,490, Gowganda Comm Recreation Assn Gowganda Ont \$26,967, Grad Class of Landscap Design London Ont \$43,968, Grand Bank Recreation Commission Grand Bank Nfld \$11,556, Grand Lake Rd Vol Fire Department Sydney NS \$29,091, Grand River Community Hall Organization Grand River NS \$13,101, Grassy Narrows Chief and Counc Grassy Narrows Ont \$29,012, Great Brehat Water Supply Committee Great Brehat Nfld \$30,317, Green Bay Economic Development Assoc Springdale Junction Nfld \$27,719, Green's Harbour Lions Club Green's Harbour Nfld \$31,658, Grey River Local Improvement Committee Grey River Nfld \$23,813, Gros Cap Indian Reserve 49 Wawa Ont \$29,080, Gulch Recreation Committee Gulch Nfld \$37,275, Gull Bay Band Tribal Council Gull Bay Ont \$15,967, Guy's Co Fishermen's Association Guysborough NS \$15,844, Halifax Dance Co-Op Halifax NS \$10,228, Halifax Police Boy's Club Halifax NS \$15,593, Halifax YMCA Halifax NS \$46,356, Halifax Youth Clinic Halifax NS \$24,216, Halton Reg Conserv Authority Milton Ont \$15,654, Hamilton Ability Centre Hamilton Ont \$38,829, Hamilton Handicapped Swimmers Stoney Creek Ont \$43,540, Hampden Athletic Association Hampden Nfld \$24,159, Handicapped Action Group Inc Thunder Bay Ont \$29,822, Hants County Exhibition Windsor NS \$29,182, Hants Harbour Lions Club Hants Harbour Nfld \$15,448, Harbour View Senior Citizens Riverhead Nfld \$14,530, Harbourview Vol Fire Department Larry's River NS \$10,028, Harcourt Recreation Commission Harcourt Nfld \$58,415, Harmony House Inc Kirkland Lake Ont \$48,907, Harriet Tubman Youth Centre Toronto Ont \$31,925, Havre Boucher & Dist Vol Fire Dept Havre Boucher NS \$37,341, Hawkestone Rec Comm Hawkestone Ont \$17,638, Hearing Handicapped Association Halifax NS \$10,131, Hearts Desire Recreation Commission Hearts Desire Nfld \$40,259, Heatherton Handicrafts to Souvenirs Heatherton Nfld \$14,094, Hector Centre Trust Pictou NS \$27,071, Herbert Patey Main Brook Nfld \$38,187, Hiatus House Inc Windsor Ont \$31,415, Hibbs Cove Fishermens Museum Board Hibbs Cove Nfld \$31,458, Hickman's HR Comm Centre Comm Hickman's HR Nfld \$29,973, Hillcrest Manors Truro NS \$10,545, Historic Rest Center of Anna County Annapolis Royal NS \$10,080, Holdaway Dora B Bewdley Ont \$19,475, Holiday Ranch Tatamagouche NS \$10,123, Holy Ghost Parish Sydney NS \$14,933, Holy Name Parish Westville NS \$10,453, Holy Redeemer and Immaculate Conception Parish Deer Lake Nfld \$13,902, Holy Rosary Parish Freshwater Nfld \$23,500, Holy Trinity Anglican Church Country Harbour NS \$12,859, Hopedale Recreation Committee Hopedale Nfld \$14,365, Household-ers Assoc of Mundy Pond St John's Nfld \$47,770, Housing Development Services Ottawa Ont \$28,955, Howley Rec Committee Howley Nfld \$18,163, HR Main Improvement Committee HR Main Nfld \$46,361, Hub Community Centre Glace Bay NS \$24,389, Hub Community Club Glace Bay NS \$11,563, Immaculate Conception Men's Club Glace Bay NS \$11,563, Immaculate Conception Parish of Cape Broyle Brigus South Nfld \$20,502, Immaculate Heart Parish Council Sydney NS \$10,884, Immanuel Baptist Church Truro NS \$20,506, Improvement DST Sioux Narrows Sioux Narrows Ont \$26,056, Independent Order of Oddfellows River Hebert NS \$23,915, Indian & Eskimo Friendship Cen Sudbury Ont \$18,794, Indian Band 58 Longlac Ont \$20,037, Ingersoll Rural Cemetery Board Ingersoll Ont \$12,332, Ingelwood United Baptist Broth Bridgetown NS \$17,267, Ingonachinc Bay Regions 1 Rec Board Port Saunders Nfld \$34,876, Innew Friendship Centre Cochrane Ont \$27,379, Innisfil Hstrel Archgl Socy Lefroy Ont \$13,095, Inter Faith Home for Senior Citizens Corner Brook Nfld \$31,985, International Grenfell Association St Anthony Nfld \$71,185, Inverness Co Arena Commission Inverness County NS \$19,008, Iona Vol Fire Dept Iona NS

\$19,934, Islington Band Council Whitehog Ont \$30,790, Italian Immigrant Aid Society Toronto Ont \$46,583, James Gibson Spout Cove Nfld \$31,185, James Oldford Red Cliffe Nfld \$25,836, Janet Hansen Blenheim Ont \$22,407, Jewish Vos Ser de Metro Tor Toronto Ont \$44,533, Joachim P Boudreau Petit de Grat NS \$37,985, John Gilbert Toridiff St Catharines Ont \$45,725, John Howard Society of Nfld West Coast Council Corner Brook Nfld \$24,633, John Howard Society St Catharines Ont \$36,471, John M Tobin Western Bay Nfld \$46,068, Kasabonika Lake Indian Band Kasabonika Ont \$29,310, Kenabeek Community Society Kenabeek Ont \$12,252, Kenora Native Womens Assoc Kenora Ont \$33,838, Kent County Rural Day Care Ass Chatham Ont \$31,684, Kentville Rec Dept Kentville NS \$32,518, Kettle Creek & Catfish CK Cons St Thomas Ont \$13,932, Kevin Green Broad Cove Nfld \$18,895, Kew Beach Day Care Co-Op Inc Toronto Ont \$19,084, Kidney Foundation Sudb Chapter Sudbury Ont \$20,120, King Edward L/L No 70 Perry's Cove Nfld \$22,774, King's Point Fire Department King's Point Nfld \$29,903, Kingfisher Lake Band Kingfisher Lake Ont \$17,043, Kings College Univ Student Union Halifax NS \$15,742, Kingston United Church Kingston NS \$14,323, Kinsmen Boys' Camp Association Port Rexton Nfld \$16,031, Kinsmen Club of Amherst Amherst NS \$23,964, Kinsmen Club of Kinkap Gull Island Nfld \$19,560, Kitchens Fishermen's Imp Committee Kitchens Nfld \$53,224, Knights Cove Stock Cove Men's Rec Comm Stock Cove Nfld \$38,099, Knights of Columbus Cnel 2566 Sturgeon Falls Ont \$16,944, Knox Maintenance & Finance Commission La Have NS \$11,063, L'Anse au Loup Recreation Commission L'Anse au Loup Nfld \$34,160, L'Ardoise Adult Recreation Club L'Ardoise NS \$26,246, L'Auberge des Pionniers Inc North Bay Ont \$14,804, L'Nu Crafts Baddeck NS \$37,789, La Ste Famille Centre d'Activités Toronto Ont \$23,910, Labrador Resources Advisory Council Happy Valley Nfld \$18,245, Lac Seul Indian Band Lac Seul Ont \$15,571, Lake George United Baptist Church Port Maitland NS \$11,401, Lance aux Meadows Fishermen's Comm Lance aux Meadows Nfld \$28,822, Laurie Josephine Davis Toronto Ont \$48,041, Lawrencetown Community Centre Head Chezetcook NS \$12,377, Le Chenail Inc Hawkesbury Ont \$14,305, Le Théâtre du Nouvel Ontario Sudbury Ont \$28,692, Leo J Yetman Sr St Mary's Nfld \$42,741, Leo Kielley Ochre Pit Cove Nfld \$35,730, Lewisport Women's Institute Lewisport Nfld \$48,562, Library Imp and Bldg Repair Project St Anthony Nfld \$22,917, Lilly of the West Loyal Orange Lodge 151 Ramea Nfld \$22,589, Lincoln County Sep School Bd St Catharines Ont \$56,684, Lions Club of Dunville Dunville Nfld \$17,195, Lions Rec Centre Bldg Committee Oxford NS \$38,125, Liscomb Hockey Rink & Fire Hall Liscomb NS \$12,897, Little Anse Sampson's Cove Sampson's Cove NS \$30,230, Little Bay Athletic Association Little Bay Nfld \$23,830, Little Catalina Port Branch Nfld, Woman Inst Port Union Nfld \$13,309, Little Dover Fire Dept Little Dover NS \$26,000, Little Harbour East Water Committee Little HR East Nfld \$36,081, Little Lorraine Community Club Louisbourg NS \$10,797, Little St Lawrence Water Supply Comm Little St Lunaire Nfld \$16,789, Liverpool Baseball Club Inc Liverpool NS \$10,112, Livestock Owner's Association St Lawrence Nfld \$14,953, Local Committee Central Dev Assoc Daniel's HR Nfld \$20,884, Local Committee Central Dev Assoc Bellburns Nfld \$28,431, Local Committee Central Dev Assoc Portland Creek Nfld \$17,587, Local Improvement Committee Pinware Nfld \$22,719, Local Improvement Committee Bellevue Nfld \$36,467, Local Improvement Committee Ship Cove Nfld \$47,912, Lodge Bay Improvement Committee Cape St Charles Nfld \$26,222, Lot Rising Sun No 1 Harbour Grace Nfld \$12,532, London Public Library London Ont \$56,045, London YM YWCA London Ont \$24,438, Long Lake 77 Women's Society Longlac Ont \$20,722, Long Point Reg Cons Authority Simcoe Ont \$36,075, Longlake 77 Indian Band Longlac Ont \$32,578, Louisdale & District Vol Fire Dept Louisdale NS \$20,607, Love Pleasant Community Club Springfield NS

MANPOWER AND IMMIGRATION—Continued

\$10,296, Loyal Orange Association of British America Burin Nfld \$20,169, Loyal Orange Association No 28 Bishops Cove Nfld \$37,345, Loyal Orange Lodge 13 Carbonear Carbonear Nfld \$36,508, Loyal Orange Lodge 43 Shoal HR Nfld \$13,020, Lunenburg Memorial School System Bridgewater NS \$32,146, Lunenburg Queens Baptist Assoc Barss Corner NS \$10,775, Lynwood Hall Child Cntr Hamilton Ont \$38,192, Mabou Gaelic Historical Society Mabou NS \$11,244, Mabou Harbour Fishermen's Coop Mabou NS \$13,792, Mackay Memorial Church Birch Grove NS \$12,945, Mahone Bay Rec Committee Mahone Bay NS \$10,604, Makinsons Playground & Rec Assoc Makinsons Nfld \$43,199, Mall Bay Fishermen's Committee Mall Bay Nfld \$13,580, Malton Community Services Malton Ont \$34,534, Management & Administration Department College of CB Sydney NS \$16,070, Manitoulin Tourist Association Little Current Ont \$14,802, Margaree Area Development Association Margaree Forks NS \$28,930, Margaree Salmon Museum Northeast Margaree NS \$42,087, Marina Regina Parish Port Au Port East Nfld \$32,574, Marine Gallery & Museum Association Sheet Harbour NS \$12,093, Maritime Conference 7th Day Adventist Church Bedford NS \$11,522, Marjorie Roberta Bruce Sydney NS \$11,292, Markdale Rotary Club Markdale Ont \$21,788, Markland Local Committee Markland Nfld \$21,847, Marystown Arena Board Marystown Nfld \$10,752, Massie Athletic Society Chatsworth Ont \$14,235, Mattagami Band Council Gogama Ont \$27,274, McCallum Recreation Committee McCallum Nfld \$36,984, Medical Centre Association St Peter's NS \$33,680, Melvin Keats Bunyans Cove Nfld \$27,517, Membertou Youth Group Sydney NS \$14,727, Memorial University of Nfld Professional Schools & Community Services St John's Nfld \$21,080, Mic Mac Grand Council Sydney NS \$27,414, Mic Mac Sports Association Hants Co NS \$11,830, Midland Public Works Midland Ont \$36,026, Millbrook Band Council Truro NS \$31,524, Millertown Volunteer Fire Brigade Millertown Nfld \$29,960, Minaki Community Club Inc Minaki Ont \$38,799, Miss of New Credit Recreation Committee Hagersville Ont \$40,818, Mississauga Reserve 8 Blind River Ont \$37,634, Mississauga New Credit Council Hagersville Ont \$86,860, Municipality Village of Tweed Tweed Ont \$14,173, Management Board Seneca Jane Project Willowdale Ont \$36,875, Mobile Recreation Commission Mobile Nfld \$17,932, Moira Community Club Roslin Ont \$18,331, Moose Band Administration Moose Factory Ont \$14,284, Morson Metis Nonstat Independent Association Sleeman Ont \$33,002, Morvian Indian Council Thamesville Ont \$35,538, Mount Carmel Parish New Waterford NS \$10,204, Mount Forest Recreation Committee Mount Forest Ont \$22,987, Mount Pearl Soccer Association Mount Pearl Nfld \$21,320, Mr Clarence Olynik Fort Francis Ont \$28,614, Mr John W Stride Phillip's Head Nfld \$41,619, Mr Patrick Wiseman Croque Nfld \$33,940, Mrs Caryl Ann Sinclair Toronto Ont \$21,745, Mrs Karen Ingraham Sydney NS \$32,600, Mrs Rose Marie Agius Orillia Ont \$13,627, Mt Uniacke & District Recreation Committee Mt Uniacke NS \$10,962, Mulgrave Fire Department Mulgrave NS \$16,931, Mulgrave Recreational Department Mulgrave NS \$13,730, Municipal of Galway & Cavendish Kinnmount Ont \$22,105, Municipal of the Township Chapeau Chapeau Ont \$19,872, Municipal of the Thames Band Muncey Ont \$61,959, Municipal of District of East Hants Shubenacadie NS \$14,251, Municipal School Board Antigonish NS \$19,205, Municipal School Board County of Pictou Westville NS \$25,242, Municipal School Board District of Guysborough Guysborough NS \$22,680, Municipal School Board Sydney NS \$12,762, Municipality County CB Recreational Committee Sydney NS \$21,920, Municipality County CB Sydney NS \$18,728, Municipality County of Cape Breton Sydney NS \$59,041, Municipality County of Colchester Truro NS \$10,342, Municipality County of Halifax Armadale NS \$43,735, Municipality County of Halifax Armadale NS \$24,918, Municipality District of Clare Little Brook NS \$10,516, Municipality of Assinack Manitowaning Ont \$27,930, Municipality

of Capreol Capreol Ont \$10,253, Municipality of West Hants Windsor NS \$12,702, Municipality Bagot & Blythfield Calabogie Ont \$27,728, Muskrat Dam Band Via Central Patricia Ont \$24,549, Musquodoboit Agricultural Society Middle Musquodoboit NS \$14,926, North American Independent Travelling Collectivity Cornwall Ont \$47,004, North Bay & District Mentally Retarded North Bay Ont \$37,408, Napanee Regional Conservation Authority Napanee Ont \$37,072, Nappan School District Recreational Committee Nappan NS \$18,001, Native Canadian Centre Toronto Toronto Ont \$27,892, Native Communications Society Sydney NS \$20,580, Navy League Keewatin Branch Laclu Ont \$12,128, New Albany Society Community Service & Recreation Middleton NS \$10,253, New Beginnings (Essex County) Windsor Ont \$53,999, New Caledonia Lodge 1 Pictou NS \$45,300, New Dublin Fire Commission Inc La Have NS \$18,383, New Horizon's Hodges Cove Hodges Cove Nfld \$62,157, New Liskeard Recreation Committee New Liskeard Ont \$22,744, New Waterford Board School Commission New Waterford NS \$38,016, Newmarket Public Library Newmarket Ont \$17,534, Newport & District Rink Commission Newport NS \$30,630, Newtown Fishermen's Committee Newtown Nfld \$44,653, Nfld Safety Council St John's Nfld \$17,780, Nfld Status of Women Council St John's Nfld \$31,259, Niagara Falls Family YMCA Niagara Falls Ont \$35,850, Niagara Regional Agricultural Society Welland Ont \$32,043, Niagara Regional Library System St Catharines Ont \$60,030, Niagara South Board of Ed Welland Ont \$75,006, Niagara Youth Home & Housing Welland Ont \$34,408, Nicicohousemenecaning Band Fort Frances Ont \$18,232, Nipissing & Parry Sound District North Bay Ont \$35,068, Noggin Cove Water Improvement Committee Niggin Cove Nfld \$41,384, Non Status & Metis Association Mill Village NS \$23,677, Norris Point Fisheries Society Norris Point Nfld \$13,661, North Bay Mental Health Association North Bay Ont \$28,692, North Bay Mult Sclerosis Society North Bay Ont \$21,519, North End Neighbourhood Program Halifax NS \$19,640, North Harbour Lions Club North Harbour Nfld \$76,878, North Harbour Recreation Committee North Harbour Nfld \$13,849, North Preston Ratepayers Association Dartmouth NS \$39,238, North Queens Fire Association Caledonia NS \$16,196, North Queens Nursing Home Caledonia NS \$23,445, North River Community Hall Association North River Bridge NS \$17,400, North Shore Recreation Centre Tatamagouche NS \$26,150, North Shore Regional Pasture Committee Melvers Nfld \$49,476, North Side Senior Citizens and Pensioners Sydney Mines NS \$31,624, North Street Recreation & Community Centre Glace Bay NS \$10,317, North Sydney Kinsmen Club North Sydney NS \$10,130, North Sydney Playgrounds & Recreation Commission North Sydney NS \$23,787, North Wind Metis Non Stat Association MacDiarmid Ont \$27,031, North York Tenant Association Willowdale Ont \$10,717, North York YMCA Willowdale Ont \$34,431, Northern Lights Festival Board Sudbury Ont \$19,803, Northside Recreation & Community Centre New Glasgow NS \$12,955, Northside Swimming Pool Society North Sydney NS \$13,649, Northside Victoria Amalgamated School Board North Sydney NS \$43,617, Northwest Arm Rod & Gun Club Winterland Nfld \$21,334, Nova Scotia Provincial Exhibition Truro NS \$18,102, NS School for Girls Employment Association Truro NS \$11,214, NS Society Autistic Children Sydney NS \$26,120, National Wilderness Survival Inc Campbellford Ont \$36,888, O BA Shing Metis & N Stat Ind Sioux Narrows Ont \$26,473, O'Donnell's Water Supply Committee St Mary's Bay Nfld \$43,600, Odawa Native Friendship Centre Ottawa Ont \$21,325, Official Board Epworth United Glace Bay NS \$10,427, Ogden Orde Community Coalition Toronto Ont \$42,163, Ogoki River Guides Collins Ont \$44,064, Old Bonaventure Acwa Old Bonaventure Nfld \$24,750, Old Sydney Society Sydney NS \$58,268, Oneida Indian Band Council Southwold Ont \$35,250, Ontario Association Children W Learning District St Catharines Ont \$34,212, Ontario Association

MANPOWER AND IMMIGRATION—Continued

Mentally Retarded Toronto Ont \$40,337, Ontario March of Dimes Timmins Ont \$51,094, Ontario Native Women's Association Toronto Ont \$32,140, Ontario Women's Centre Thunder Bay Ont \$38,404, Opportunity House Incorporated Toronto Ont \$22,807, Oro Station Community Centre Oro Station Ont \$17,508, Oro Township Committee Arena Board Shanty Bay Ont \$14,875, Otherways Incorporated Belleville Ont \$80,846, Ott Carl Metis & Nonstat Ind Ottawa Ont \$30,316, Ottawa Carleton Daycare Association Ottawa Ont \$34,746, Our Lady of Grace Parish Committee Flower's Cove Nfld \$20,937, Outer Bay of Islands Fishermen's Committee Little Harbour Nfld \$43,091, Parish of Assumption St Mary's Nfld \$31,683, Parish of St Mark's Church Sydney NS \$30,590, Parkers Cove Fishermen's Committee Parkers Cove Nfld \$52,477, Parks & Recreation Department Kirkland Lake Ont \$16,681, Parry Island Indian Band Parry Sound Ont \$17,957, Participation House Hamilton District Hamilton Ont \$70,305, Partners Organization St Catharines Ont \$26,443, Patricia Anne Bart Scarborough Ont \$39,588, Patro d'Ottawa Ottawa Ont \$13,525, Pays Plat Band Rossport Ont \$25,190, Peace Bridge Inter Agency County Niagara Ont \$40,073, Peel Association Handicapped Adults Mississauga Ont \$17,810, Penitentiary Legal Services Halifax NS \$12,036, People For Alliance Hamilton Ont \$39,916, Peterborough Sub Teachers' Association Peterborough Ont \$22,888, Peterborough & District Arts & Crafts Peterborough Ont \$24,303, Peterborough Family YMCA Peterborough Ont \$18,094, Peterborough Summer Theatre Peterborough Ont \$21,838, PIA (People in Action) Kitchener Ont \$85,538, Pic Mobert Indian Band Mobert Ont \$16,610, Pic 50 Heron Bay Band Heron Bay Ont \$23,484, Pictou County Bay's Scouts Association New Glasgow NS \$23,837, Pictou County Light House Club New Glasgow NS \$18,831, Pictou Community Swimming Pool Pictou NS \$12,509, Pictou Landing Native Women's Group Trenton NS \$22,076, Pictou Landing Youth Trenton NS \$11,453, Pines Cove Development Committee Pines Cove Nfld \$53,316, Placentia St Mary's Roman Catholic School Board Placentia Nfld \$41,259, Pleasant Bay Community Club Pleasant Bay NS \$39,483, Point of Bay Wharf Committee Point of Bay Nfld \$41,372, Pool's Cove United Church Pool's Cove Nfld \$16,285, Port Albert Local Committee Port Albert Nfld \$39,558, Port au Port Agricultural Society Long Point Port au Port Nfld \$21,701, Port au Port Agricultural Society Cape St George Nfld \$30,812, Port au Port Economic Development Assoc Piccadilly Nfld \$17,132, Port au Port Economic Development Association Cape St George Nfld \$32,724, Port au Port Economic Development Association Blue Beach Nfld \$34,441, Port Dalhousie Quorum Inc St Catharines Ont \$41,289, Port Kirwin Fishermen's Committee Port Kirwin Nfld \$40,256, Port Lorne & District Community Project Paradise NS \$14,855, Port Saunders Hospital Properties Committee Port Saunders Nfld \$25,464, Port Saunders Recreation Board Port Saunders Nfld \$27,000, Portugal Cove Recreation Committee Portugal Cove Nfld \$31,618, Pres of Agricultural Lands St Catharines Ont \$39,917, Programme Committee Parish of St Mary the Virgin St John's Nfld \$13,338, Progressive Rights Organization Whiteway Nfld \$25,505, Property Committee Anglican Church St David's Nfld \$11,878, Property Committee North Sydney NS \$11,349, Psychological Services Department Peterborough Ont \$23,255, Pt Aconi Road Committee Development Association Bras D'Or NS \$13,522, Pugwash Lions Club Pugwash NS \$10,583, Pugwash Volunteer Fire Department Pugwash NS \$11,569, Pure Water Association Lion's Head Ont \$13,051, Queen Lodge 52 Sydney NS \$11,096, Queen's Cove Development Committee Queen's Cove Nfld \$38,141, Quinte Information & Assinc Centre Inc Belleville Ont \$85,069, Quinte Region Credit Counselling Belleville Ont \$33,852, R R 2 Haliburton Haliburton Ont \$11,780, Raeburn Neighbourhood Place Rextdale Ont \$26,524, Rainbow Club Thunder Bay Ont \$33,241, Rainbow 4 H Club Monroe Nfld \$38,190, Ramea Volunteer Fire Department Ramea Nfld \$20,261, Raymond Turner Lower

Island CV Nfld \$47,985, RC Parish Grounds Committee St Lawrence Nfld \$34,818, Recreation and Sports Commission Whitbourne Nfld \$42,525, Recreation Committee Garson Ont \$11,959, Recreation Committee of New Glasgow New Glasgow NS \$33,907, Recreation Committee Parsons Pond Nfld \$23,459, Recreation Department of Labrador City Labrador City Nfld \$10,111, Red Deer Local Roads board Sudbury Ont \$11,787, Red Rock Band Nipigon Ont \$13,465, Redditt Community Club Redditt Ont \$16,507, Reef's Harbour Development Committee Reef's Harbour Nfld \$33,299, Reform Metro Toronto Ont \$41,275, Regional Centre for Handicapped Child Kingston Ont \$36,095, Regional Committee on Native Alcoholism Thunder Bay Ont \$34,995, Reg Dept of Social Services Hamilton Ont \$76,107, Regional Municipality of Niagara Welland Ont \$120,320, Renewes Recreation Commission Renewes Nfld \$33,847, Reserve Mines Minor Baseball Association Reserve Mines NS \$10,031, Richard C Gosse Spaniards Bay Nfld \$28,770, Richard Warren Brooking Petley Tri Bay Nfld \$35,526, 6, Richmond Arena Association Louisdale NS \$26,822, Richmond Country Municipal Recreation Department Arichat NS \$14,305, Rising Tide New Horizon Group Noel NS \$22,501, River Bourgeois Chamber of Commerce River Bourgeois NS \$46,168, River Valley Recreation Committee River Valley Ont \$11,158, Riverhead Fishermen's Association Riverhead Nfld \$78,668, Riverhead Water Supply Committee Riverhead Nfld \$17,764, Riverton Cemetery Stellarton NS \$11,993, Riverview Y's Men's Club Sydney NS \$12,249, Roberts Arm Ladies Auxiliary Roberts Arm Nfld \$14,215, Robillard Hills Lake Committee Club Englehart Ont \$13,665, Rocky Bay Indian Band MacDiarmid Ont \$26,593, Rocky Harbour Fishermen's Committee Rocky Harbour Nfld \$84,417, Roland F Sheppard Lark Harbour Nfld \$19,460, Roman Catholic Parish of Brent's Cove Harbour Round Nfld \$23,660, Roman Catholic School Board Exploits Norris Arm Nfld \$44,730, Rosalind Merle Lewis Hagersville Ont \$20,261, Rose L Smith Aspen Brook Nfld \$16,956, Rotary Club of Guelph Guelph Ont \$59,080, Rotary Club of Waterford Valley St John's Mt Pearl Nfld \$14,501, Royal Albert Lodge 67 Society of United Fishermen New Perlican Nfld \$13,329, Royal Canadian Legion Annapolis Royal NS \$13,844, Royal Canadian Legion Branch 108 River John NS \$13,763, Royal Canadian Legion Branch 33 Greens Cove Nfld \$46,861, Royal Canadian Legion Branch 61 Milltown Nfld \$14,742, Royal Canadian Legion Branch 27 Burgoynes Cove Nfld \$24,098, Royal Canadian Legion Branch 55 Plum Point Nfld \$22,960, Royal Canadian Legion Hopewell NS \$23,874, Royal Canadian Legion 32 Bay Roberts Nfld \$25,674, Royal Canadian Legion Branch 586 Hepworth Ont \$19,408, Royal Canadian Legion Latchford Ont \$18,003, Royal Hamilton College of Music Hamilton Ont \$67,130, Royal William Lodge 20 Channel Nfld \$16,751, RS AF & AM (Masonic) Lodge Harbour Grace Nfld \$24,150, Ruby Oates Eddie's CV East Nfld \$20,620, Rural Development Association for Cape Broyle Cape Broyle Nfld \$15,140, Rural Development Committee Chapel Arm Nfld \$42,228, Society Central Regional Library System Hamilton Ont \$36,246, Society Riverdale Community Health Centre Toronto Ont \$28,185, Sabaskong Band Nestor Falls Ont \$19,993, Sachige Lake Band Sachige Lake Ont \$24,096, Sacred Heart Parish Council Sydney NS \$14,148, Sacred Heart Parish Sydney NS \$16,351, Sandy Cove Committee for Development of Progress Sandy Cove Nfld \$25,624, Sandy Cove Recreation Committee Sandy Cove Nfld \$27,000, Sarawak Township Owen Sound Ont \$18,395, Sarnia Lambton Centre Children Youth Sarnia Ont \$28,669, Sarnia Women's Centre Sarnia Ont \$38,205, Saugeen Indian Band No 29 Chippawa Hill Ont \$20,707, Saugeen Valley Conservation Hanover Ont \$17,837, Sault College N Algoma Campus Wawa Ont \$15,243, Sault Ste Marie Board of Education Sault Ste Marie Ont \$95,232, Save The Rouge Valley System Toronto Ont \$14,346, Scarborough Support Services Agincourt Ont \$14,320, Scotsburn Cooperative Service Scotsburn NS \$13,208, Searchmont Community Centre Searchmont Ont

MANPOWER AND IMMIGRATION—Continued

\$11,867, Seine River Band Mine Centre Ont \$12,428, Select Vestry Anglican Congregation St George's Nfld \$11,719, Select Vestry of St John's Anglican Church Bishops Cove Nfld \$28,180, Select Vestry St Aidan's Church Port Blandford Nfld \$13,324, Select Vestry St Luke's Church Winterton Nfld \$24,386, Selma Community Club Maitland NS \$25,480, Selma United Church Maitland NS \$10,474, Seneca College King Campus King City Ont \$23,730, Serpent River Indian Band Cutler Ont \$20,222, Shearstown Recreation Commission Shearstown Nfld \$14,641, Sheshegwaning Band Sheshegwaning Ont \$11,079, Shoal Cove West Fishermen's Committee Shoal CV West Nfld \$46,492, Shoal Cove West Women's Committee Shoal Cove West Nfld \$27,662, Shoal Lake Band 39 Shoal Lake Ont \$23,228, Shoal Lake 40 Indian Reserve Shoal Lake Ont \$16,156, Shubenacadie Band Council Mic Mac Post Office Hands NS \$35,242, Sibley's Cove United Church Trustee Board Sibley's Cove Nfld \$38,921, Simcoe Rescue Squad Midhurst Ont \$39,016, Sioux Lookout Committee Centre Board Sioux Lookout Ont \$16,485, Sioux Lookout Golf & Curling C Sioux Lookout Ont \$10,739, Sircom Lodge No 66 Whycomagh NS \$14,856, Six Nations Council Ohsweken Ont \$172,320, Small Crafts Committee Clarenville Nfld \$54,730, Small Crafts Committee Colliers Nfld \$25,897, Small Crafts Harbour Committee Botwood Nfld \$58,259, Small Harbour Imp Committee Sandringham Nfld \$13,923, Smokey Mountain Ski Club Labrador City Nfld \$14,210, Social Housing Association of Cape Breton Sydney NS \$42,750, Social Plan Country of Ottawa Carleton Ottawa Ont \$32,392, Society for Goodwill Services Ont \$52,476, Society of United Fishermen Tillamangee Nfld \$50,177, Society of United Fisheries Sally Cove Lodge 2 Winterton Nfld \$28,520, Social Planning Council Kitchener Waterloo Kitchener Ont \$43,114, South Cent Reg Library System Hamilton Ont \$40,267, South End Community Daycare Centre Halifax NS \$38,390, South Shore Community Service Assoc Chester NS \$10,616, Southern Bay Citizen Committee Southern Bay Nfld \$20,320, Spanish Snowdusters Rec Club Spanish Ont \$12,752 Special Needs Employment Council Sarnia Ont \$27,195, Springdale Recreation Commission Springdale Nfld \$49,980, Springhill Community Rink Commission Springhill NS \$30,688, Springhill Lions Club Springhill NS \$29,522, Springhill Senior Citizens 60 plus Springhill NS \$11,885, Squaw Bay Anishinabekwek Thunder Bay Ont \$43,662, Sr Citizens Memorial Centre Committee Goose Cove Nfld \$33,327, St Alban's Boys' Club Toronto Ont \$37,400, St Alban's Lions Club St Alban's Nfld \$24,026, St Alphonsus Church Annapolis Royal NS \$11,980, St Alphonsus Parish Sydney NS \$29,735, St Andrew's Church Tangier NS \$17,990, St Andrew's Presbyterian Church Lunenburg NS \$16,441, St Annes Parish Council Glace Bay NS \$11,408, St Anthony Daniel Council New Waterford NS \$12,860, St Anthony Daniel Parish Sydney NS \$16,327, St Anthony Lions Club St Anthony Nfld \$15,256, St Anthony Recreation Commission St Anthony Nfld \$21,403, St Boniface Anglican Church Ramea Nfld \$29,843, St Clare's Mercy Hospital St John's Nfld \$18,737, St Columba Parish Iona NS \$14,366, St Francis Recreation Association Outer Cove Nfld \$22,742, St George's Lions Club St George's Nfld \$11,299, St James Anglican Church King's Cove Nfld \$22,875, St James Vestry Channel Nfld \$25,480, St John Ambulance (712) Marystown Div Marystown Nfld \$23,660, St John The Baptist Anglican Vestry Whitbourne Nfld \$32,242, St John's Anglican Church Halifax NS \$14,654, St John's Boys Club St John's Nfld \$22,707, St John's Lions Club St John's Nfld \$12,150, St John's Metropolitan Area Board St John's Nfld \$51,661, St John's Metropolitan Area Board Kilbride Nfld \$19,132, St Joseph's Hospital Brantford Ont \$32,659, St Joseph's Hospital Toronto Ont \$27,303, St Joseph's Parish Council Petit de Grat NS \$27,750, St Joseph's Parish Lamaline Point Nfld \$55,795, St Joseph's Mens Club Reserve Mines NS \$26,374, St Lawrence Volunteer Fire Brigade St Lawrence Nfld \$40,462, St Lewis Local Improvement Committee St Lewis Nfld \$24,928, St Louis Parish Council Louisdale NS

\$24,798, St Lunaire Fishermen's Committee Griquet Nfld \$33,457, St Margarets Parish Marion Bridge NS \$10,236, St Mark's Anglican Church Summerville Nfld \$12,607, St Mark's Church Cal Pretty Halifax NS \$42,758, St Mary Magdalen Anglican Church Vestry Jeffrey's Nfld \$14,606, St Mary's Fishermen's Committee St Marys The Capes Nfld \$18,801, St Mary's University Halifax NS \$17,382, St Marys Parish Council Port Morien NS \$30,689, St Mathew's House Hamilton Ont \$37,709, St Michaels Men's Club New Waterford NS \$10,802, St Patricks Church Cemetery Comm Carbonar Nfld \$18,074, St Paul's Anglican Church Tangier NS \$14,584, St Pauls Parish Port Morien NS \$18,125, St Pauls United Church Orillia Ont \$28,927, St Peter's & Area Lions Club St Peter's NS \$14,767, St Peter's Church Select Vestry Upper Island CV Nfld \$27,385, St Peter's Church Toronto Ont \$27,476, St Peter's Parish Cheticamp NS \$57,075, St Peter's Select Vestry Harbour Grace South Nfld \$31,752, St Theresa Parish Council Sydney NS \$13,108, St Thomas Ladies Aide Guysborough NS \$23,647, Stage Committee Fleur De Lys Nfld \$34,285, Starrat Olsen Development Comm Madsen Ont \$28,205, Steering Committee Vol Fire Department Mira NS \$20,000, Stella Maris Hall Committee Pictou NS \$28,320, Stellarton Parks & Rec Commission Stellarton NS \$11,624, Storefront Humber Incorporated Toronto Ont \$45,270, Strait of Belle Isle Early Childhood Develo Ass Sandy Cove Nfld \$29,669, Straits Nursery School Committee Lab Straits Nfld \$26,057, Stratford Recreation Dept Stratford Ont \$39,009, Sucker Creek Indian Band Little Current Ont \$15,015, Suf Lodge No 1 Hearts Content Nfld \$18,415, Summerside Recreational Committee & Senior Softball Summerside Nfld \$13,119, Sweet Bay Recreation Committee Sweet Bay Nfld \$32,047, Swift Current Water Supply Committee Swift Current Nfld \$46,480, Sydney Mines & District Community Centre Sydney Mines NS \$16,460, Sydney Mines Rec Dept Sydney NS \$36,047, Sydney Police Boys & Girls Club Sydney NS \$64,853, Sydney Recreation Department Sydney NS \$33,979, Sydney Reserve Band Council Sydney NS \$59,456, Sydney Water Commisssion Sydney NS \$40,990, Talbot House Frenchvale NS \$10,899, Tangier Deanery Min's Assoc Tangier NS \$10,130, Tatamagouche Area Lions Club Tatamagouche NS \$27,521, Teachers Assoc Physical Education Wolfville NS \$10,900, Telephone Pioneers of America Belleville Ont \$25,505, Terrenceville West Protection Committee Terrenceville Nfld \$51,833, The Anglican Parish of Harbour Breton Boxey Nfld \$12,323, The Bridge Brampton Ont \$30,591, The Bruce Grey Co RCSS Board Hanover Ont \$16,737, The Burin Area Swimming Pool Committee Salt Pond Burin Nfld \$17,400, The Canadian Hearing Society Toronto Ont \$31,364, The Corp of Twp of Essa Angus Ont \$18,320, The Corporation of Bruce Mines Bruce Mines Ont \$12,263, The Grey River Local Imp Committee Grey River Nfld \$27,658, The Harbour Improvement Committee Wild Bight Nfld \$25,132, The Indian Friendship Centre Sault Ste Marie Ont \$16,244, The Latin American Institute Toronto Ont \$50,381, The Laurentian Ski Club North Bay Ont \$21,892, The Mncpety of Dysart Et Al Haliburton Ont \$39,003, The Parish of Flowers Cove Green Island Cove Nfld \$31,344, The Parish of Trinity Church Liverpool NS \$12,579, The Rec Comm of Manuels & Gillards CV Manuels Cove Nfld \$30,637, The Rotary Club of Truro Truro NS \$15,912, The Salvation Army Boy Scout Group Comm Bishops Falls Nfld \$12,285, The Salvation Army Channel Port Aux Basques Nfld \$16,950, The Salvation Army Corner Brook Nfld \$15,845, The Salvation Army Orillia Ont \$22,192, The Salvation Army Pilley's Island Nfld \$27,464, The Select Vestry St Mark's Anglican Church Baine Harbour Nfld \$31,500, The Select Vestry St Mary's Anglican Church Harbour Mille Nfld \$65,974, The Select Vestry St Thomas' Anglican Church Grand Le Pierre Nfld \$35,429, The Select Vestry The Anglican Church of The Tran Harbour West Nfld \$25,270, The Straits Development Association Shoal Cove East Nfld \$24,035, The Town of Hare Bay Hare Bay Nfld \$49,717, The Town of

MANPOWER AND IMMIGRATION—Continued

Southern Harbour Southern Harbour Nfld \$33,054, Thorne Ski Club Thorne Ont \$18,306, Three Rock Cove Development Committee Three Rock Cove Nfld \$52,421, Thunder Bay Ski Club Thunder Bay Ont \$31,380, Thunder Bay YM YWCA Thunder Bay Ont \$24,188, Tilting Community Stage Committee Tilting Nfld \$68,865, Tobermory Chamber of Commerce Tobermory Ont \$18,964, Too Good Arm Water Supply Committee Too Good Arm Nfld \$23,618, Toronto Board of Education Toronto Ont \$51,799, Toronto Cooperative Housing Toronto Ont \$53,248, Torrance Thomas Henderson Toronto Ont \$31,821, Tors Cove Parish Council Tors Cove Nfld \$24,630, Tow Path Trail Committee Caledonia Ont \$27,384, Town Daycare Centre Glace Bay NS \$24,520, Town Halton Hills Fire Dept Halton Hills Georgetown Ont \$10,695, Town of Ajax Ajax Ont \$21,996, Town of Amherst Amherst NS \$12,855, Town of Cache Bay Cache Bay Ont \$13,989, Town of Chesley Chesley Ont \$19,425, Town of Digby Digby NS \$20,000, Town of Dominion Dominion NS \$30,221, Town of Dundas Parks Dept Dundas Ont \$25,900, Town of Glace Bay Glace Bay NS \$14,625, Town of Glace Bay Rec Commission Glace Bay NS \$38,086, Town of Haileybury Haileybury Ont \$37,461, Town of Halton Hills Halton Hills Ont \$13,186, Town of Louisbourg Louisbourg NS \$16,133, Town of Mattawa Mattawa Ont \$20,929, Town of Napanee Napanee Ont \$16,560, Town of New Waterford New Waterford NS \$13,220, Town of North Sydney North Sydney NS \$87,837, Town of Paris CW 1977 78 Paris Ont \$30,607, Town of Pickering Pickering Ont \$23,408, Town of Pictou Pictou NS \$28,022, Town of Port Elgin Port Elgin Ont \$19,350, Town of Port Hawkesbury Port Hawkesbury NS \$28,531, Town of Salmon Cove Nfld \$36,515, Town of Springhill Springhill NS \$10,304, Town of Sydney Mines Sydney Mines NS \$169,670, Town of Westville Westville NS \$74,069, Township Ignace Ont \$50,263, Township of Airy Whitney Ont \$24,759, Township of Alice & Fraser Pembroke Ont \$27,748, Township of Bonfield Bonfield Ont \$15,926, Township of Brudenell Lyndock Killaloe Ont \$19,672, Township of Carnarvon Mindemoya Ont \$18,532, Township of Dummer Warsaw Ont \$28,171, Township of East Ferris Corbeil Ont \$20,000, Township of Red Lake Red Lake Ont \$50,153, Township of Seymour Campbellford Ont \$17,924, Township of Smith Peterborough Ont \$20,151, Township of South Crosby Elgin Ont \$19,001, Township of South Dumfries St George Ont \$22,031, Township of Temagami Ont \$14,284, Township of Thessalon Thessalon Ont \$15,221, Transprtn Safety Resrch Insti North Bay Ont \$15,147, Treaty 9 Cncl Alcho Drug Abuse Timmins Ont \$43,732, Tree Conservation Committee Deep River Ont \$19,128, Trepassey Lions Club Trepassey Nfld \$28,684, Trouty Fishermen's Committee Trouty Nfld \$42,170, Trustee Board Advocate United Church Advocate Hbr NS \$30,750, Trustees Second United Baptist Church New Glasgow NS \$22,635, Twp Billings & Allan East Kakawong Ont \$10,361, Twp of Haldimand Rec Comm Grafton Ont \$26,245, Twp Ratter and Dunnet Warren Ont \$23,725, Twps of Ralph Buchanan Wylie Deep River Ont \$31,142, Twps Sherwood Jones Burns Barry's Bay Ont \$17,736, UAW Local 127 Chatham Ont \$16,073, Union Society of Cape Breton Sydney NS \$19,892, Union Society of Nova Scotia Halifax NS \$18,094, United Church Board of Stewards Grand Bruit Nfld \$38,427, United Church Building Committee Summerville Nfld \$24,948, United Church Committee of Stewards Heatherton Nfld \$15,225, United Church of Canada Rama Ont \$11,655, United Church of North Harbour North Harbour Nfld \$44,431, United Church Recreation Committee Clarenville Nfld \$45,398, United Church Women New Perican Nfld \$15,542, United Mission Sydney NS \$26,971, Upper Island Cove Fishermen's Comm Upper Island Cv Nfld \$44,968, Upper Island Cove Volunteer Fire Brigade Upper Island Cv Nfld \$15,164, Veith House Halifax NS \$11,134, Victoria Playhouse Petrolia Petrolia Ont \$64,354, Victoria Volunteer Fire Department Victoria Nfld \$25,192, Victorian Nurses York Branch Richmond Hill Ont \$48,092, Village of Bancroft Bancroft Ont \$15,406, Village of Hastings Hastings Ont \$14,113, Village

of Havelock Havelock Ont \$11,442, Village of Lakefield Lakefield Ont \$39,806, Village of Petawawa Petawawa Ont \$10,743, Village of Victoria Harbour Victoria Harbour Ont \$16,884, Violet Kielyochre Pit Cove Nfld \$19,234, Wa Wa Ta Native Comm Society Sioux Lookout Ont \$47,189, Wabana Boys and Girls Club Wabana Nfld \$53,600, Wabigoon Band Dinorwic Ont \$23,893, Wagmatcook Band Council Baddeck NS \$20,527, Wallace Area Home & School Association Wallace NS \$24,863, Walpole Island Band Council Wallaceburg Ont \$84,420, Walter Johnson Job's Cove Nfld \$50,555, Ward Five Community Centre Halifax NS \$26,702, Water & Sewer Committee St Anthony Bight Nfld \$29,890, Water Committee Fortune Harbour Fortune Harbour Nfld \$48,855, Water's Edge Community Recreation Assoc Martin's Point NS \$14,711, Waterfront Users Association Kingston Ont \$29,280, Waterloo Co Board of Education Kitchener Ont \$35,082, Wawanosh Enterprises Sarnia Ont \$35,723, Webeque Settlement Committee Webeque via Nakina Ont \$27,254, Well Woman Assoc SWNS Yarmouth NS \$20,000, Welland Dist Assn For Retarded Welland Ont \$33,085, Welland Downtown Dvlpmnt Brd Welland Ont \$19,699, Wesleyan Church Liverpool NS \$24,599, West Bay Band Council West Bay Ont \$40,049, West Lincoln & Dist Assoc Grimsby Ont \$21,851, West Pictou Recreation Committee Durham NS \$10,389, West Scarborough Boys'-Girls' Club Scarborough Ont \$65,732, Western Counties Regional Library Yarmouth NS \$21,244, Western Memorial Regional Hospital Corner Brook Nfld \$21,283, Westminster Church Dr Macdonald New Glasgow NS \$52,074, Weybridge Local Improvement Committee Weybridge Nfld \$26,916, Weymouth Amateur Athletic Association Weymouth NS \$12,506, Weymouth Falls Community Council Weymouth NS \$21,718, White Bay North Development Association St Anthony Nfld \$12,945, Whitefish Bay Band 32A Pawitik Ont \$49,393, Whitefish Lake Reserve 6 Naughton Ont \$23,038, Whitefish River Band Birch Island Ont \$14,316, Whitehaven Comm Dev Assoc Lower Whitehaven NS \$27,959, Whitney Pier Y's Mens Club Sydney NS \$11,349, Whycocomagh Band Council Whycocomagh NS \$51,707, Wikwemikong Unceded Reserve Wikwemikong Ont \$44,669, Wilson United Action Youth Rev RC Humby Florence NS \$12,639, Winchester School Toronto Ont \$27,457, Windsor Asso Handicapped Adult Windsor Ont \$28,107, Windsor Asso Mentally Retarded Windsor Ont \$45,516, Windsor Coalition Dev Incorp Windsor Ont \$20,164, Windsor Lions Club Windsor Nfld \$11,655, Windsor Plains Trustees Windsor NS \$43,071, Witless Bay Recreation Association Witless Bay Nfld \$39,316, Women's Aux Moose Factory Angl Moose Factory Ont \$39,286, Women's Institute of Nova Scotia North Sydney NS \$19,524, Women's League African Orthodox Church Sydney NS \$19,270, Women's Resource Centre St Catharines Ont \$47,357, Woodgreen Community Centre Toronto Ont \$51,710, Woodland Indian Cultural Ed Cn Brantford Ont \$31,316, Workmens' Compensation Nova Scotia Halifax NS \$493,144, Wreck Cove Concern Group Wreck Cove Nfld \$68,635, Y W C A Woodstock Ont \$40,122, Yarmouth South Regional Association Yarmouth NS \$18,683, YMCA Camp Pine Crest Toronto Ont \$17,419, YMCA Metropolitan Toronto Bolton Ont \$19,950, YMCA of St Catharines St Catharines Ont \$54,622, York Centre YMCA Toronto Ont \$45,045, York Cntrl Assoc Mntly Retrd Richmond Hill Ont \$27,678, Youth Activities Committee Green's Hr Nfld \$39,665, Youth In Conflict With The Law Cambridge Ont \$44,411, Youth Participation Cornwallis NS \$10,000, Youth Valley Association Hearts Delight Nfld \$26,331, 3 CS Reintroduction Centre Thunder Bay Ont \$33,537, 4 Winds Metis & Non Stat Assn Ironbridge Ont \$13,142, 7 Communities Rec Assoc Mulgrave NS \$11,637, ACW Church Women Savage Cove Nfld \$20,000, ACWA Shearstown Bay Roberts Nfld \$23,375, Adams Cove Rec Committee Adams Cove Nfld \$22,255, Admirals Hock Comm Council Admirals Beach Nfld \$62,266, Alexander Holloway Clarenville Nfld \$15,319, All Hallows Parish Comm North River Nfld \$11,844, All Saints

MANPOWER AND IMMIGRATION—Continued

Cemetery Committee Gander Nfld \$11,274, Anglican Cemetery Committee Isle Aux Morts Nfld \$17,958, Anglican Church Assistant Burgoyne Cove Nfld \$13,152, Anglican Church Portugal Cove Nfld \$34,840, Anglican Church Women's Association Flower's Cove Nfld \$11,220, Anglican Parish Of Gambo Dark Cove Nfld \$11,295, Aquaforte Fishermens Committee Aquaforte Nfld \$40,765, Arnolds Cove Lions Club Arnolds Cove Nfld \$20,375, Artie Gedge Hillgrade Nfld \$13,815, Assumption Parish Council Stephenville Nfld \$11,603, Avondale Recreation Comm Avondale Nfld \$25,955, Avondale Town Council Avondale Nfld \$89,035, Bay of Islands Rod and Gun Club Corner Brook Nfld \$20,398, Bay of Islands Yacht Club Corner Brook Nfld \$45,801, Bay St George Roman Catholic School Board Bay St George Nfld \$10,300, Bay St George Senior Citizens Home Stephenville Crossing Nfld \$34,389, Bay St George South Area Development Association Bay St George Nfld \$18,985, Bay St George South Area Dev Ass St Fintans Nfld \$32,880, Bear Cove Rural Development Per Mr Garfield Gould Salmon Rock Nfld \$39,928, Bell Island Dev Assoc Bell Island Nfld \$149,291, Bell Island Rec Comm Bell Island Nfld \$73,516, Bell Island Town Council Bell Island Nfld \$132,896, Berry Head Community Council Berry Head Nfld \$13,331, Bethel Congregation Property Comm Heart's Delight Nfld \$23,159, Birchby Bay Town Council Birchby Bay Nfld \$12,250, Bird Cove Hockey Comm Bird Cove Nfld \$18,714, Bird Cove Water Supply Comm Bird Cove Nfld \$28,330, Biscay Bay Building Committee Per Wilson Ryan Biscay Bay Nfld \$10,396, Bishop's Falls Stadium Board Bishop's Falls Nfld \$49,108, Blue Beach Fisheries Committee Blue Beach Nfld \$45,063, Blue Bird Lions Club Plum Point Nfld \$14,000, Bonavista Lions Club Bonavista Nfld \$56,109, Bonavista North Shore Dev Assoc Cape Freels Nfld \$43,920, Bonavista Recreation Association Bonavista Nfld \$14,357, Bonne Bay Dev Assoc Birchby Head Nfld \$138,986, Bonne Bay Dev Association Woody Point Nfld \$16,786, Boyd's Cove Fire Brigade Boyd's Cove Nfld \$60,095, Branch Harbour Improvement Committee Branch Nfld \$38,053, Breakwater Committee Sandville & Hermitage Nfld \$22,360, Breakwater Extension Comm Fredericton Nfld \$10,880, Brent's Cove Stage Committee Brent's Cove Nfld \$21,798, Brigus Town Council Brigus Nfld \$24,551, Burgeo Lions Club Burgeo Nfld \$57,145, Burin Peninsula Integrated School Board Jacques Fontaine Nfld \$10,000, Burin Swimming Pool Burin Nfld \$22,350, Calvert Local Rural Dev Calvert Nfld \$14,850, Calvin Butt Caplin Cove Nfld \$11,744, Camp Artaban Group St Andrews Nfld \$14,717, Camp Comm of 4 H Prow Council Goulds Nfld \$15,787, Campbellton Rec Commission Campbellton Nfld \$11,579, Canadian Red Cross Society St John's Nfld \$13,240, Cape Broyle Sports Ass Cape Broyle Nfld \$38,383, Cape Freels Integrated School Board Cape Freels Nfld \$21,990, Carmanville Fisheries Assoc Carmanville Nfld \$47,644, Castor River North Dev Committee Castor River North Nfld \$18,143, Catalina Recreation Commission Catalina Nfld, \$14,997, Catholic Information Centre Goulds Nfld \$25,000, Catholic Women's Association Duntara Nfld \$11,203, Central Dev Assoc Parsons Pond Nfld \$46,690, Central Development Assoc St Paul's Nfld \$31,230, Cesa Winterton Nfld \$14,720, Chance Cove Lions Club Chance Cove Nfld \$11,588, Channel (Port aux Basques) Kinsmen Channel Nfld \$27,098, Channel Port aux Basques Library Board Channel Nfld \$12,513, Chapel's Cove Recreation Committee Chapel's Cove Nfld \$42,353, Charlottetown Local Improv Committee Charlottetown Nfld \$49,500, Charlottetown St. Michaels Bay Dev Comm Charlottetown Nfld \$20,800, Children's Hospital Corp Pleasantville Nfld \$27,200, Citizens Committee Chanceport Chanceport Nfld \$68,985, Citizens Committee Per R Hart Dark Hole Nfld \$33,454, City of Corner Brook Corner Brook Nfld \$36,360, Clarenville Area Chamber of Comm Clarenville Nfld \$29,309, Clarenville Athletic Rec Assoc Clarenville Nfld \$15,431, Clem Simms St Anthony Nfld \$23,823, Codroy Valley Area Dev Assoc Doyleys Nfld \$17,960, Codroy Valley Area Dev Ass Codroy Valley Nfld \$22,779, Codroy Valley

Farmer's Association Doyleys Nfld \$21,703, Colinet Community Council Colinet St Mary's Bay Nfld \$35,248, Colinet Community Council Colinet Nfld \$28,118, Colliers Parish Council Colliers Nfld \$29,595, Colliers Recreation Committee Colliers Nfld \$20,798, Colliers Town Council Colliers Nfld \$30,838, Come By Chance Lions Club Come By Chance Nfld \$22,833, Comfort Cove Agriculture Society Comfort Cove Nfld \$24,911, Comfort Cove Newstead Community Council Comfort Cove Nfld \$11,876, Comfort Cove Newstead Fire Brigade Newstead Nfld \$10,973, Comm Council of Indian Bay Parsons Point Nfld \$31,824, Comm Council of Pacquet Pacquet Nfld \$44,263, Comm Council of Port Hope Simpson Nfld \$52,491, Comm Council of Seal Cove Seal Cove Nfld \$14,832, Committee for Improvement of Fishing Facilities St Brendon's Nfld \$18,296, Community Coun of Trout River Per William Crocker Trout River Nfld \$69,031, Community Council English Harbour English Hr Nfld \$44,179, Community Council Hampden Hampden Nfld \$79,056, Community Council L'Anse au Loup L'Anse au Loup Nfld \$10,472, Community Council Morrisville Morrisville Nfld \$59,454, Community Council of Bay l'Argent Bay l'Argent Nfld \$11,130, Community Council of Burlington Burlington Nfld \$68,126, Community Council of Ferryland Ferryland Nfld \$20,790, Community Council of Frenchman's Cove Frenchman's Cove Nfld \$40,421, Community Council of Grand Le Pierre Grand Le Pierre Nfld \$30,744, Community Council of Great Hr Deep Great Hr Deep Nfld \$54,570, Community Council of L'Anse au Clair L'Anse au Clair Nfld \$17,919, Community Council of McIvers McIvers Nfld \$11,448, Community Council of Middle Arm Middle Arm Nfld \$26,354, Community Council of Morrisville Morrisville Nfld \$33,877, Community Council of Nain Nain Nfld \$14,481, Community Council of Plate Cove East Plate Cove East Nfld \$18,995, Community Council of Portugal Cove South Portugal Cove Sth Nfld \$25,409, Community Council of Port Hope Simpson Port Hope Simpson Nfld \$19,189, Community Council of Rocky Harbour Rocky Harbour Nfld \$14,089, Community Council of South Brook South Brook Nfld \$10,649, Community Council of St Joseph's St Joseph's Nfld \$24,943, Community Council of St Lunaire Griqueet St Lunaire Nfld \$29,276, Community Council of St Paul's Inlet St Paul's Inlet Nfld \$23,625, Community Council of Steady Brook Steady Brook Nfld \$43,967, Community Council of Trout River Trout River Nfld \$77,213, Community Council of Westport Westport Nfld \$39,825, Community Council of Woodstock Woodstock Nfld \$34,995, Community Council Point au Gaul Point au Gaul Nfld \$48,331, Community Council Rocky Harbour Rocky Harbour Nfld \$37,079, Community Cove Boarding Mistress Ass St John's Nfld \$15,440, Community Improvement Georgetown Nfld \$44,855, Community of Bide Arm Bide Arm Nfld \$45,916, Community of Mings Bight Mings Bight Nfld \$28,552, Community Park Improvement Broad Cove Nfld \$16,065, Community Parks & Recreation Board Dark Cove Gambo Nfld \$21,480, Community Pentecostal Chapel Bell Island Nfld \$19,760, Community Round Woody Point Woody Point Nfld \$12,466, Con Bay South Minor Softball Assoc Topsail Nfld \$10,700, Conception Bay South Stadium Kelligrews Nfld \$33,354, Conne River Indian Band Council Conne River Nfld \$25,159, Cormack Recreation Comm Cormack Nfld \$95,630, Cormack Volunteer Fire Brigade Cormack Nfld \$33,970, Corner Brook Cross Country Ski Club Corner Brook Nfld \$21,577, Corner Brook Curling Club Corner Brook Nfld \$30,977, Corner Brook Ski Club Corner Brook Nfld \$28,902, Cox's Cove Recreation Comm Cox's Cove Nfld \$13,133, Cupids Hr Improvement Committee Cupids Nfld \$28,015, Cyril Park Lark Harbour Nfld \$16,543, David Eveleigh Comfort Cove Nfld \$24,870, Deadman's Bay Fishery Improvement Deadman's Bay Nfld \$18,310, Deer Lake Parks & Recreation Deer Lake Nfld \$18,772, Degras Fishery Committee Cape St George Nfld \$25,790, Dept of Engineering & Applied Sciences Mun St John's Nfld \$14,894, Dover Recreation Comm Dover Nfld \$38,258, Duntara Local Improvement Committee Duntara Nfld \$37,063, Eastport Peninsula Com

MANPOWER AND IMMIGRATION—Continued

for the Develop of Progress Eastport Nfld \$33,040, Eileen Maxwell St John's Nfld \$14,992, Eric Strickland Petites South Coast Nfld \$15,114, Fair Haven School Committee Fair Haven Nfld \$31,185, Fermeuse Fisheries Committee Fermeuse Nfld \$31,941, Fermeuse Women's Institute Fermeuse Nfld \$13,113, Ferrole Church Community Ferrole Hr Nfld \$20,550, Ferrole Harbour Dev Comm Ferrole Harbour Nfld \$29,069, Ferryland Athletic Association Ferryland Nfld \$10,059, Ferryland Community Council Ferryland Nfld \$101,090, Ferryland Historical Society Ferryland Nfld \$34,054, Ferryland Softball Field Ferryland Nfld \$10,214, Fisherman's Committee Newville Nfld \$15,284, Fishermen's Comm Badger's Quay Wesleyville Wesleyville Nfld \$11,383, Fishermen's Committee Castor River Castor River Nfld \$25,987, Fishermen's Committee Come by Chance Nfld \$20,022, Fishermen's Committee Crow Head Crow Head Nfld \$35,809, Fishermen's Committee of Raleigh Raleigh Nfld \$59,633, Fishermen's Committee Per Mike Byrne Conche Nfld \$31,394, Fishermen's Committee Per Garfield Goudie L'Anse au Clair Nfld \$26,083, Fishermen's Committee Summerford W Nfld \$49,506, Fishermen's Committee Terrenceville Nfld \$72,886, Fishermen's Group Port Rexton Nfld \$47,843, Flatrock Incorp Town Council Flatrock Nfld \$35,918, Fleur de Lys Fire Brigade Fleur de Lys Nfld \$80,208, Fogo Community Stace Comm Fogo Nfld \$26,282, Fogo Island Committee Fogo Nfld \$14,540, Fogo Town Council Fogo Nfld \$95,454, Foresters Point Dev Committee Foresters Cove Nfld \$34,109, Forteau Community Council English Point Nfld \$34,612, Fortune Lions Club Fortune Nfld \$15,000, Fortune Recreation Commission Fortune Nfld \$12,600, Fox Harbour Community Council Fox Harbour Nfld \$32,020, Fox Harbour Dev Assoc Fox Harbour Nfld \$56,514, Francis Hanlon O'Donnells Nfld \$43,290, Freshwater Recreation Comm Freshwater Nfld \$70,185, Gander Bay North Parent Teacher Association Victoria Cove Nfld \$12,564, Gander Bay North PTA Wing's Point Nfld \$27,947, Gander Rec Comm Gander Nfld \$93,009, Gander Youth Council Gander Nfld \$23,437, Garden Cove Sports Club Garden Cove Nfld \$35,797, Garnish Lions Club Garnish Nfld \$13,109, Gaskiers Community Council Gaskiers Nfld \$28,345, Gaultois Town Council Gaultois Nfld \$24,886, George Russell William's Harbour Nfld \$12,527, George Young Port au Port Nfld \$17,186, Glenwood Youth Council Glenwood Nfld \$15,000, Glovertown Home & School Assoc Glovertown Nfld \$11,155, Goobies Development Comm Goobies Nfld \$71,454, Goulds Recreation Association Goulds Nfld \$19,080, Goulds Recreation Comm Goulds Nfld \$39,210, Greater Laminine Dev Association Lawn Nfld \$14,000, Green Bay Agricultural Ass Rattling Brook Nfld \$28,913, Green Bay Integrated School Board Green Bay Nfld \$10,000, Green Bay Rod & Gun Club Green Bay Nfld \$10,000, Green Island Brook Development Committee Green Island Brook Nfld \$12,000, Grey River Local Improv Committee Grey River Nfld \$79,354, Hampden Athletic Ass Hampden Nfld \$25,952, Happy Adventure Local Committee Happy Adventure Nfld \$40,730, Harbour Grace Historical Society Harbour Grace Nfld \$20,357, Harbour Main Improvement Committee Harbour Main Nfld \$25,209, Hatchet Cove Improvement Committee Per J Avery Hatchet Cove Nfld \$25,246, Hawks Bay Community Council Hawks Bay Nfld \$17,830, Health Service Comm Port Saunders Nfld \$13,075, Heatherton Jeffrey's Rec Comm McKays Nfld \$16,310, Higher Levels Minor Softball Assoc St John's Nfld \$32,269, Hillview Sports Comm Hillview Nfld \$33,847, Hiram Masonic Lodge 1281 Burin Nfld \$10,556, Holy Trinity Church Hall Meadows Nfld \$26,052, Holyrood Town Council Holyrood Nfld \$137,608, Hoppel Sports & Rec Commission Hoppel Nfld \$13,300, Hopedale Community Council Hopedale Nfld \$24,389, Horwood Local Committee Horwood Nfld \$16,248, House Holders Ass of Mundy Pond St John's Nfld \$10,716, Householders Assoc of Mundy Pond Mundy Pond Nfld \$23,612, Howlay Recreation Comm Howlay Nfld \$14,163, Humber Valley Assoc for the Mentally Retarded Corner Brook Nfld \$12,528, Humber Valley Development Assoc Reidsville

Nfld \$10,254, Humber Valley United Church Parish Port au Port Nfld \$17,255, Ignatius Whiteaway Grand Oles Nfld \$18,337, Indian Alcohol Program Northwest River Nfld \$44,761, Inter Faith Home for Senior Citizens Corner Brook Nfld \$50,500, Isle aux Morts Athletic Assoc Isle aux Morts Nfld \$11,886, Islington Development Comm Islington Nfld \$35,507, Jamestown Safe Hr Commission Jamestown Nfld \$64,590, Janeway Child Health Centre St John's Nfld \$18,996, Jerseyville Recreation Comm Jerseyville Nfld \$14,140, Jerseyville Town Council Jerseyville Nfld \$10,756, John Howard's Society Corner Brook Nfld \$12,674, John Howard's Society St John's Nfld \$14,596, John Oliver Gull Island Nfld \$22,073, Joint Town & Community Councils Marystown Nfld \$18,911, Jonathan Smith Long Beach Nfld \$38,203, Joseph Mercer Blaketown Nfld \$13,467, Jubilee United Church Wesleyville Nfld \$22,282, Keels Community Council Keels Nfld \$62,604, Kelligrews Marina Committee Kelligrews Nfld \$40,120, Kevin Decker Three Mile Rock Nfld \$44,337, Kilbride Lions Club St John's Nfld \$22,599, Kinsmen Club Gros Morne Rocky Harbour Nfld \$30,306, Kinsmen Club Lewisport Nfld \$33,795, Kinsmen Club of Clarenville Clarenville Nfld \$28,144, Kinsmen Club of Goose Bay Goose Bay Nfld \$29,957, Kinsmen Club of Gros Morne Gros Morne Nfld \$19,322, Kinsmen Club of Marystown Marystown Nfld \$46,836, Kiwanis Club Kelligrews Nfld \$22,776, Knights of Columbus South River Nfld \$12,999, L'Anse au Loup Community Council L'Anse au Loup Nfld \$25,687, Labrador Lions Club Lab City Nfld \$39,195, Ladle Cove Fishermen's Committee Ladle Cove Nfld \$13,743, Laminine Area Citizens Committee Laminine Nfld \$20,788, Lance Cove Water Commission Lance Cove Bell Island Nfld \$46,693, Lawn Town Council Lawn Nfld \$39,903, Les Terre Neuvins Francais Cape St-George Nfld \$15,795, Lewisporte Chamber of Comm Lewisporte Nfld \$62,404, Lewisporte Recreation Commission Lewisporte Nfld \$14,317, Library Board Griquet Nfld \$16,201, Lions Club of West St John's St John's Nfld \$22,598, Little Bay Athletic Ass Little Bay Green Bay Nfld \$23,971, Little Burnt Bay Council Little Burnt Bay Nfld \$43,050, Little Hearts Ease Slipway Committee Little Hearts Ease Nfld \$13,960, Lix Fahey St John's Nfld \$11,343, Loba Member of Queen Elizabeth Lodge 1334 Lower Island Cove Nfld \$13,349, Loba Member of Queen Elizabeth Lodge 1334 St Mary's Nfld \$11,680, Loc Imp Dist of Long Har Mt Arlington Heights Long Har Nfld \$41,058, Loc Improv Dist Small Pt Co Kingston Br Co Blackhead Adam, S Co Nfld \$12,467, Local Committee Central Dev Ass Parsons Pond Nfld \$25,421, Local Committee Central Dev Ass Daniels Harbour Nfld \$35,119, Local Committee of Central Dev Association Daniel's Harbour Nfld \$11,800, Local Dev Committee of Eddies Cove East Eddies Cove East Nfld \$15,448, Local Education Committee of Carmanville Davidsville Nfld \$12,838, Local Imp Dist of Wedgewood Park Wedgewood Park Nfld \$14,604, Local Improv Dist of New Pelican New Pelican Nfld \$59,146, Local Improv Dist of Wareham Wareham Nfld \$36,000, Local Improvement Committee Ship Cove Nfld \$36,045, Local Improvement Committee Per F Wheaton Fredericton Nfld \$19,813, Local Improvement District of Hodges Cove Hodges Cove Nfld \$14,476, Local Improvement District of Mount Moriah Mount Moriah Nfld \$20,088, Local Improvement District Black Tickle Nfld \$24,138, Local Improvement District of Tilton Tilton Nfld \$27,455, Local Improvement District of Wareham Wareham Nfld \$13,561, Long Hr Improvement Comm Long Hr Nfld \$51,551, Lourdes Community Council Lourdes Nfld \$61,374, Lourdes Medical Comm Lourdes Nfld \$21,568, Loyal Orange Lodge Pollard's Point Nfld \$13,824, Main Brook Lions Club Main Brook Nfld \$39,018, Mainland Dev Committee Mainland Nfld \$37,667, Mainland Dev Committee Port au Port Nfld \$23,678, Mall Bay Fishermen's Committee Mall Bay Nfld \$45,814, Marie Cummings Lance Cove Nfld \$12,770, Markland Local Committee Markland Nfld \$16,968, Marys Harbour Community Council Marys Harbour Nfld \$11,290, Marystown

MANPOWER AND IMMIGRATION—Continued

Recreation Commission Marystown Nfld \$10,000, Marysval
 Rec Comm Marysval Nfld \$12,613, Marysval Recreation &
 Improvement Marysval Nfld \$24,793, Maxwell Flight St Jones
 Within Nfld \$20,927, Meadows community Council Meadows
 Nfld \$31,578, Meadows Recreation Commission Meadows Nfld
 \$10,180, Medical Clinic Committee Hermitage Nfld \$24,754,
 Memorial University of Nfld Corner Brook Nfld \$14,980,
 Micheal Clarke Terrenceville Nfld \$22,777, Middle Arm Fisher-
 men's Committee Per J Kennedy Middle Arm Nfld \$14,865,
 Milltown Lions Club Milltown Nfld \$63,726, Milton Water
 Committee Milton Nfld \$52,772, Mose Ambrose Fisherman's
 Committee Mose Ambrose Nfld \$18,599, Mount Pearl Minor
 Hockey Mount Pearl Nfld \$11,229, Mr Basil Phillips Cape St
 George Nfld \$28,044, Mr Kelvin Dredge Forrester's Point Nfld
 \$11,900, Mt Cashel Orphanage St John's Nfld \$20,820, Mt Pearl
 Minor Hockey Assoc Mt Pearl Nfld \$65,798, Mt Pearl Minor
 Hockey Dad's Assoc Mt Pearl Nfld \$24,465, Mun Professional
 Schools & Community Services St John's Nfld \$11,295, Mun
 Regional College Corner Brook Nfld \$43,985, Musgrave Harbour
 Breakwater Wharf Committee Musgrave Harbour Nfld \$15,695,
 Musgravetown Corps of Salvation Army Musgravetown Nfld
 \$13,965, Nameless Cove Dev Com Per Baxter Dempster Name-
 less Cove Nfld \$19,099, Native Concern Association North Shore
 Nfld \$11,609, New Harbour Dildo Lions Blaketown Nfld
 \$25,321, Nfld & Lab Adv Council on Rec Needs of Spea Groups
 St John's Nfld \$36,658, Nfld & Lab Advisory Council for Special
 Groups St John's Nfld \$13,210, Nfld & Lab Association for
 Adult Education St John's Nfld \$21,238, Nfld & Lab Epilepsy
 Ass Mount Pearl Nfld \$14,651, Nfld Ass of Cerebral Palsy
 Adults St John's Nfld \$51,016, Nfld Correction Association St
 John's Nfld \$42,973, Nora English Bell Island Nfld \$13,881,
 Normans Cove Long Cove Rec Com Normans Cove Nfld
 \$14,285, Norris Point Community Council Norris Point Nfld
 \$11,626, North Harbour Lions Club North Hr Nfld \$33,709,
 North River Community Council North River Nfld \$28,751,
 North Shore Lions Club Meadows Nfld \$10,220, North West
 Pond Dev Committee Bloomfield Nfld \$52,164, Office of
 Research Mun St John's Nfld \$15,000, Old Perlican Recreation
 Comm Old Perlican Nfld \$24,442, Open Hall Improvement
 Comm Open Hall Nfld \$35,191, Our Lady of Mercy Parish
 Council Port au Port Nfld \$18,845, Outer Bay of Islands Fisher-
 men's Committee York Harbour Nfld \$11,554, Owen Lee Path
 End St Mary's Nfld \$11,628, Paradise River Dev Comm Paradise
 River Nfld \$28,082, Parish Council of Corpus Christi Northern
 Bay Nfld \$34,723, Parish Council of Tor's Cove Tor's Cove Nfld
 \$52,111, Parish Men's Association Cape St George Nfld \$21,475,
 Parish of Indian Bay Trinity Nfld \$17,744, Parsons Pond Com-
 munity Council Parsons Pond Nfld \$31,339, Pasadena Lions Club
 Pasadena Nfld \$29,984, Patrick J Bartlett Marysval Nfld
 \$98,072, Pentecostal Assembles Cox's Cove Nfld \$10,668, Pen-
 tecostal Assembly Victoria Nfld \$14,543, Pentecostal Tabernacle
 Corner Brook Nfld \$11,288, Persalvic Central High School Per-
 salvic Nfld \$11,581, Petite Forte Dev Assoc Petite Forte Nfld
 \$13,684, Pidgeon Cove Dev Committee Pidgeon Cove Nfld
 \$40,750, Pilley's Island Community Council Pilley's Island Nfld
 \$72,230, Pines Cove Development Committee Pines Cove Nfld
 \$28,220, Placentia Area Dev Ass Placentia Nfld \$20,060, Pla-
 centia Area Dev Assoc Red Island Nfld \$14,276, Placentia
 Recreation Comm Townside Placentia Nfld \$18,193, Placentia
 Town Council & Plac Lions Club Placentia Nfld \$23,782, Pla-
 centia Town Council Placentia Nfld \$87,564, Point Leamington
 Town Council Point Leamington Nfld \$23,861, Point of Bay
 Community Council Point of Bay Nfld \$12,578, Pond Cove
 Development Assoc Pond Cove Nfld \$22,538, Port au Port
 Agricultural Society Port au Port Nfld \$32,829, Port au Port
 Economic Dev Assoc Sheaves Cove Nfld \$44,450, Port Blanford
 Local Imp District Port Blanford Nfld \$12,734, Port Rexton
 Community Council Port Rexton Nfld \$12,271, Port Saunders
 Recreation Committee Port Saunders Nfld \$16,216, Port Saun-

ders Town Council Port Saunders Nfld \$33,341, Port Union
 Citizens Committee Port Union Nfld \$28,385, Portugal Cove
 Recreation Commission Portugal Cove Nfld \$28,274, Pouch Cove
 Rec Comm Pouch Cove Nfld \$34,024, Pound Cove Community
 Planning Organization Pound Cove Nfld \$10,131, RC Cemetery
 Extension Committee Gambo Nfld \$10,142, RC School Board
 Conception Bay Conception Bay Nfld \$10,800, Rec Dept of
 Labrador City Loc Improv Dist Labrador City Nfld \$2,693,
 Reconstruction of Breakwater Lark Harbour Nfld \$40,935,
 Recreation Committee Brookside Nfld \$33,014, Recreation Com-
 mittee Cottles Island Nfld \$29,977, Recreation Committee of
 Cow Head Cove Head Nfld \$79,088, Red Bay Community Coun-
 cil Red Bay Nfld \$10,000, Reef's HR Dev Committee Reef's
 Harbour Nfld \$10,980, Regional Rec Committee for Bauline
 Bauline Nfld \$17,944, Reidville Community Council Reidville
 Nfld \$19,999, Rencontre East Community Council Rencontre
 East Nfld \$32,146, Renewes Cappahayden Comm Council Renewes
 Nfld \$62,064, Renewes Local Dev Association Renewes Nfld
 \$15,744, Resource Dev Committee Morton's Hr Nfld \$30,549,
 Rev G Walsh St John's Nfld \$29,431, River of Ponds Fishermen's
 Comm River of Ponds Nfld \$33,724, Riverhead Fishermen's Ass
 Riverhead Nfld \$24,183, River Head Harbour Grace Softball
 Association Riverhead Nfld \$11,638, Riverhead Recreation
 Board Riverhead Smb Nfld \$52,600, Roberts Area Rec Com-
 mission Robert's Arm Nfld \$12,000, Roberts Arm Town Council &
 Rec Comm Roberts Arm Nfld \$48,770, Roman Catholic Parish
 Harbour Main Nfld \$12,670, Roman Catholic School Board
 Grand Falls Nfld \$47,952, Ronald J Maher St John's Nfld
 \$20,558, Royal Canadian Legion Br 18 Bell Island Nfld \$64,218,
 Royal Canadian Legion Br 27 Burgoynes Cove Nfld \$27,673,
 Royal Canadian Legion Branch 5 Botwood Nfld \$20,360, Royal
 Canadian Legion Branch 35 Ste Phenville Nfld \$12,740, Royal
 Canadian Legion Branch 6 New Perlican Nfld \$12,550, Royal
 Canadian Legion No 35 Stephenville Nfld \$25,017, Royal
 Canadian Legion No 39 Old Shop Nfld \$12,855, Royal Canadian
 Legion No 60 Bay St George Nfld \$30,565, Royal Canadian
 Legion 53 St Alban's Nfld \$15,048, Ruby R Batstone Jackson's
 Cove Nfld \$19,998, Rur Dist Coun of Dark Cove Middle Brook
 Gambo Dark Cove Nfld \$19,633, Rur Dist Coun of Dark Cove
 Middle Brook Gambo Nfld \$27,499, Rur Dist Coun Small Pt
 Broad Blackhead & Adams Cove Adams Cove Nfld \$36,708,
 Rural Dist Council Norman's Cove Long Cove Normans Cove
 Nfld \$34,760, Rural Dist Council of Mt Carmel Mt Carmel Nfld
 \$75,681, Rural District Council Badgers Quay Nfld \$18,095,
 Rural District of Milltown Haddon Bay Despoir Milltown Nfld
 \$23,060, Rural District of Milltown Milltown Nfld \$13,749,
 Rural District of Petty Harbour Maddox Cove Petty Harbour
 Nfld \$17,962, Sacred Heart Parish Rushoon Rushoon Nfld
 \$25,143, Salmon Cove Town Council Salmon Cove Nfld \$48,265,
 Salvation Army Dover Nfld \$31,826, Salvation Army Port aux
 Basques Nfld \$19,637, Salvation Army Property Committee Car-
 manville Nfld \$16,195, Salvation Army Springdale Nfld \$24,040,
 Sandy Cove Hockey Club Sandy Cove Nfld \$42,345, Sandy Cove
 Recreation Group Sandy Cove Nfld \$21,762, Sandy Point Heri-
 tage Commission Sandy Point Nfld \$93,103, Sea Breeze Comm
 Park Committee Crow Head Nfld \$13,168, Select Vestry of St
 John's Anglican Church Bishop's Cove Nfld \$16,170, Select
 Vestry St Aidan's Church Port Blanford Nfld \$18,797, Select
 Vestry St Mary's Church Heart's Content Nfld \$29,759, Senior
 Citizens Assoc Bell Island Nfld \$46,002, Ship Harbour Recre-
 ation Comm Ship Hr Nfld \$63,437, Shoal Brook Youth Organiza-
 tion Shoal Brook Nfld \$16,333, Shoe Cove Rec Ass Shoe Cove
 Nfld \$35,924, Small Craft Landing Comm Dark Cove Nfld
 \$18,580, Snow Goose Ski Club Goose Bay Nfld \$23,922, Society
 for Prevention of Cruelty to Animals St John's Nfld \$24,077,
 Society of United Fishermen Gooseberry Cove Nfld \$25,264,
 Softball Newfoundland St John's Nfld \$10,326, Sop's Arm
 Water Supply Committee Sop's Arm Nfld \$35,487, South Brook
 Town Council South Brook Nfld \$101,984, South Coast Regional

MANPOWER AND IMMIGRATION—Continued

Dev Assoc St Jacques Nfld \$39,188, South Coast Regional Dev Assoc Coombs Cove Nfld \$39,096, South River Rec Comm South River Nfld \$13,649, Southern Labrador Dev Ass Forteau Nfld \$23,740 Southern Shop Rural Dev Ass Aquaforte Nfld \$26,026, SPCA St John's Nfld \$43,541, Sports Committee Port au Port Nfld \$39,219, St Alban's Lions Club Bay d'Espoir Nfld \$40,224, St Alban's Recreation Board St Alban's Nfld \$57,000, St Andrew's Bldg Committee Spotted Island Nfld \$19,114, St Ann's Bldg Fund Upper Island Cove Nfld \$23,290, St Anthony 4 H Council St Anthony Nfld \$12,350, St Barbe Hockey Ass St Barbe Nfld \$12,412, St Barbe Water Supply Comm St Barbe Nfld \$16,567, St Bernards Comm Council St Bernards Nfld \$36,634, St Brides Community Council St Brides Nfld \$20,815, St Fintan's Rec Committee St Fintans Nfld \$31,363, St Fintan's Waste Disposal Committee St Fintan's Nfld \$13,566, St Francis Recreation Association Outer Cv Logy Bay Nfld \$11,775, St Francis Recreational Association St John's Nfld \$21,123, St Jacques Coombs Cove Loc Improv Dist St Jacques Coombs Cove Nfld \$47,313, St James Anglican Church Carbonear Nfld \$19,550, St James Vestry Channel Nfld \$42,530, St John Ambulance Deer Lake Nfld \$88,060, St John's Metropolitan Area Board St John's Nfld \$25,376, St John's Municipal Council St John's Nfld \$150,509, St John's Rotary Club St John's Nfld \$69,887, St John's YMCA YWCA St John's Nfld \$26,882, St Joseph's Recreation Commission St Joseph's St Mary's Bay Nfld \$51,596, St Joseph's 4 H Club St Joseph's Nfld \$12,807, St Lawrence Miners Museum Com Per George Doyle St Lawrence Nfld \$77,458, St Mary's Community Council St Mary's Nfld \$49,148, St Mary's Recreation Comm St Mary's Nfld \$26,176, St Michaels Vestry Rose Blanche Nfld \$81,148, St Nicholas Church Committee Champney's East Nfld \$11,324, St Patricks Recreation and Improvement Group Springdale Nfld \$22,474, St Paul's Anglican Church Corner Brook Nfld \$15,799, St Paul's Vestry Committee Harbour Grace Nfld \$26,150, St Thomas Anglican Church Grand Le Pierre Nfld \$43,000, St Vincents Rec Commission St Vincents Nfld \$13,429, Stephenville Crossing Softball League Stephenville Crossing Nfld \$35,908, Stephenville Lions Club Stephenville Nfld \$48,740, Stephenville Town Council Stephenville Nfld \$52,070, Steve Neary Portugal Cove Nfld \$11,064, Stoneville Local Improvement Comm Stoneville Nfld \$119,822, Summerford Recreation Comm Summerford Nfld \$11,610, Sunnyside Lions Sunnyside Nfld \$23,260, Sunnyside Town Council Sunnyside Nfld \$46,548, Swift Current Pentecostal Assoc Swift Current Nfld \$17,150, Templemen Improvement Committee Templeman Nfld \$53,060, The Clarke's Beach Fishermen's Action Committee Clarke's Beach Nfld \$18,654, The Community of Admiral's Beach Admiral's Beach Nfld \$35,383, The Community of Cartwright Cartwright Nfld \$12,720, The Community of Melrose Melrose Nfld \$10,560, The Creative Association Flatbay Nfld \$31,310, The Placentia Area Historic Society Placentia Nfld \$11,310, The Salvation Army Deer Lake Nfld \$37,293, The Salvation Army Northern Arm Nfld \$19,480, The Salvation Army Stephenville Nfld \$36,000, The Town of Bay de Verde Bay de Verde Nfld \$20,823, The Town of Cupids Cupids Nfld \$22,621, The Town of Dunville Dunville Nfld \$70,183, The Town of Freshwater Freshwater Nfld \$33,409, The Town of Harbour Breton Hr Breton Nfld \$24,250, The Town of Jerjeside Jerjeside Nfld \$32,417, The Town of Lawn Lawn Nfld \$34,965, The Town of Marystown Marystown Nfld \$11,277, The Town of St Lawrence St Lawrence Nfld \$36,730, The Town of Stephenville Crossing Stephenville Crossing Nfld \$53,305, The Town of Torbay Torbay Nfld \$30,934, Three Rock Cove Dev Assoc Three Rock Cove Nfld \$88,058, Too Good Arm Water Supply Committee Too Good Arm Nfld \$23,054, Torbay Recreation Association Torbay Nfld \$29,480, Torbay Town Council Torbay Nfld \$34,776, Town Council Chapel Arm Chapel Arm Nfld \$30,527, Town Council of Arnolds Cove Arnolds Cove Nfld \$58,445, Town Council of Catalina Catalina Nfld \$22,919, Town Council of Clark's Beach Clark's Beach Nfld \$10,732, Town

Council of Conception Harbour Conception Harbour Nfld \$37,418, Town Council of Flatrock Flatrock Nfld \$51,053, Town Council of Holyrood Holyrood Nfld \$18,858, Town Council of Main Brook Main Brook Nfld \$31,450, Town Council of Norris Arm Norris Arm Nfld \$18,997, Town Council of Port aux Choix Port aux Choix Nfld \$31,692, Town Council of Pouch Cove Pouch Cove Nfld \$42,985, Town Council of Southern Harbour Southern Harbour Nfld \$16,880, Town Council of St Georges St Georges Nfld \$32,593, Town of Baie Verte Baie Verte Nfld \$12,960, Town of Belloram Belloram Nfld \$14,261, Town of Bonavista Bonavista Nfld \$18,650, Town of Chance Cove Chance Cove Nfld \$50,374, Town of Channel Port aux Basques Channel Nfld \$28,862, Town of Clarenville Clarenville Nfld \$21,970, Town of Conception Bay South Long Pond Nfld \$175,565, Town of Conception Bay South Conception Bay South Nfld \$35,111, Town of Conception Bay South Chamberlains Nfld \$39,607, Town of Conception Harbour Conception Hr Nfld \$39,235, Town of Deer Lake Deer Lake Nfld \$33,083, Town of Dunville Dunville Nfld \$32,970, Town of Embree Embree Nfld \$18,287, Town of Englee Englee Nfld \$42,476, Town of Freshwater Freshwater Nfld \$29,771, Town of Gander Gander Nfld \$31,478, Town of Glenwood Glenwood Nfld \$30,681, Town of Glovertown Glovertown Nfld \$91,143, Town of Grand Bank Grand Bank Nfld \$15,514, Town of Harbour Breton Harbour Breton Nfld \$21,213, Town of Harbour Grace Harbour Grace Nfld \$37,219, Town of Harbour Grace Roddickton Nfld \$10,000, Town of Hare Bay Hare Bay Nfld \$25,389, Town of la Scie la Scie Nfld \$18,326, Town of Marystown Marystown Nfld \$43,230, Town of Mount Pearl Mount Pearl Nfld \$40,211, Town of Paradise Paradise Nfld \$23,718, Town of Pasadena Pasadena Nfld \$89,736, Town de Port au Port West Aquathuna Felix Cove Port au Port W Nfld \$12,281, Town of Ramea Ramea Nfld \$16,886, Town of Robert's Arm Robert's Arm Nfld \$10,207, Town of Roddickton Roddickton Nfld \$158,903, Town of Springdale Springdale Nfld \$21,746, Town of St Georges St George's Nfld \$19,705, Town of Stephenville Stephenville Nfld \$59,848, Town of Stephenville Xing Stephenville Xing Nfld \$29,993, Town of Torbay Torbay Nfld \$65,921, Town of Twillingate Twillingate Nfld \$20,291, Town of Wabana Wabana Nfld \$69,429, Town of Windsor Windsor Nfld \$15,320, Trails End Board of Trustees Torbay Nfld \$16,540, Traytown Community Council and Recreation Committee Traytown Nfld \$11,160, Trepassey Lions Club Trepassey Nfld \$13,000, Trinity Fishing Committee Trinity Nfld \$38,220, Trinity Placentia Stadium Comm Whitbourne Nfld \$47,460, Triton Recreation Comm Triton Nfld \$16,133, Trust Comm United Church Swift Current Nfld \$27,087, United Church Trustee Board Green's Hr Nfld \$59,146, United Church Women Caplin Cove Nfld \$13,934, United Church Women Port Albert Nfld \$13,498, United Church Women Western Bay Nfld \$21,138, Upper Island Cove Town Council Upper Island Cove Nfld \$59,333, Upper Trinity South Dev Assoc Hopeall Nfld \$50,775, Upper Trinity South Reg Dev Assoc Green's Harbour Nfld \$16,471, Victoria Lions Club Victoria Nfld \$51,601, Victoria Pasture Committee Victoria Nfld \$29,221, Victoria United Church Board of Stewards Victoria Nfld \$17,919, W Legrow Bauline Nfld \$12,300, Wabana Boys & Girls Club Wabana Nfld \$15,470, Wabana Town Council Bell Island Nfld \$14,969, Warren Francis St John's Nfld \$10,709, Waterford Hospital St John's Nfld \$26,343, Wedgewood Park Recreation Comm St John's Nfld \$13,160, Wesleyville Recreation Comm Wesleyville Nfld \$12,306, West Ste Modeste Community Council West Ste Modeste Nfld \$14,610, Western Bay Recreation Association Carbonear Nfld \$13,249, Western Memorial Hospital Corner Brook Nfld \$63,151, Westport Westport Nfld \$24,480, Wharf Committee Back Harbour Nfld \$23,766, White Bay North Development Assoc Griquet Nfld \$27,355, White Bay South Development Twillingate Nfld \$10,205, Whiteway Community Council Whiteway Nfld \$11,214, Willis Pelley Lady Cove Nfld \$16,575, Wilson Flynn Chapel's Cove Nfld \$20,973, Winterton

MANPOWER AND IMMIGRATION—Continued

Fire Brigade Winterton Nfld \$24,900, WM Henry Hughes Green Island Br Nfld \$52,650, Women's Collective St John's Nfld \$79,663, Woody Point Recreation Comm Woody Point Nfld \$16,693, York Harbour Sports Committee York Hr Nfld \$33,218, Youth Valley Club Heart's Delight Nfld \$19,459, St Lewisporte Interfaith Boy Scout Troup Committee Lewisporte Nfld \$11,935, 1977 Canada Summer Games Assoc St John's Nfld \$133,928, Abercrombie Women's Institute New Glasgow NS \$15,335, Aberdeen Hosp Board New Glasgow NS \$29,064, Able Cablevision Limited Liverpool NS \$26,347, Acadia Indian Band Council So Brookfield NS \$27,085, Acadia Indian Band Council Yarmouth \$20,607, Acadia Local Orange Lodge Westville NS \$22,390, Adult Residential Centre Stellarton NS \$10,162, Afton Band Council Afton NS \$32,256, Alcoholics Anon O'Rourke Springhill NS \$13,172, Alma & Area Community Centre Alma NS \$34,721, Amherst Rec Committee Amherst NS \$20,838, Amherst School Brds & Cumb Co Mu Amherst NS \$32,636, Anderson's Cove Fishermen's Assoc Halifax NS \$24,918, Anglican Church Parish Joggins NS \$30,041, Anil Mendis Memorial Recreation Centre Isaac's Harbour NS \$15,216, Anna Valley Affiliated Brd Tr Middleton NS \$22,539, Anthony Pino Sydney NS \$11,019, Antigonish Arena Commission Antigonish NS \$25,200, Ardoise Community Rec Centre Ardoise NS \$14,550, Argyle Community Club Goshen NS \$10,218, Arichat Recreation Commission Arichat NS \$29,831, Aspotogan Rec Assoc Bayswater NS \$19,550, Baddeck Area Rec Commission Baddeck NS \$13,178, Bay of Fundy Fishermen's Assoc Halifax NS \$12,646, Bd Directors Big Brothers/Big Sisters Amherst NS \$15,229, Ben Eoin Rec Centre Sydney NS \$512,860, Berwick United Baptist Church Berwick NS \$24,231, Bill Middleton Bridgewater NS \$16,437, Board of School Commissioners New Glasgow NS \$31,776, Board of Trustees Isaac's Harbour Isaac's Harbour NS \$23,071, Bowater Mersey Paper Co Ltd Liverpool NS \$30,497, Branch 45 Royal Can Legion Parrsboro NS \$12,766, Brickton Community Hall Lawrencetown NS \$12,635, Brickyard Rd Housing Improvment Bridgetown NS \$15,158, Bridgeport Men's Comm Club Glace Bay NS \$24,804, Bridgetown Lawn Bowling Club Bridgetown NS \$15,374, Bridgewater Men's Community Club Glace Bay NS \$30,340, Brookfield & Area Rec Commission Brookfield NS \$35,812, Buchanan Memorial Hospital Ingonish Beach NS \$10,357, Caledonia Comm Centre Glace Bay NS \$29,253, Can Assoc Mentally Retarded New Glasgow NS \$11,386, Can Nat Instit for the Blind Yarmouth NS \$15,894, Canadian Red Cross Society Sydney NS \$20,885, Cape Breton Hospital Braemore Sydney NS \$32,576, Cb Community Cb/Rs Assoc Glace Bay NS \$25,527, Cb Miners' Foundation Glace Bay NS \$35,921, Cen Rec Par de Saulnierville Saulnierville NS \$22,375, Central Nova Horse & Pony Assoc Stewiacke NS \$33,122, Chapel Island Band Council St Peters NS \$26,524, Charleston Fire Department Charleston NS \$18,815, Cherrybrook United Baptist Church Dartmouth NS \$24,045, Chester Municipal High School Chester NS \$23,473, Children's Aid Society Barrington NS \$10,220, Children's Aid Society Cb Sydney NS \$23,729, Christmas Island Vol Fire Department Christmas Island NS \$15,160, Church of the Holy Redeemer Brooklyn NS \$12,833, Church of the Nazarine Middleton NS \$11,734, City of Halifax Halifax NS \$23,096, Clarence Parker Rudolph Liscombe NS \$12,799, Clementsvalle Church Repairs Clementsvalle NS \$23,202, Cnib Truro District Office Truro NS \$12,968, Cobequid Mental Health Centre Truro NS \$23,691, Cobequid Recreation Commission Maitland NS \$28,230, Colchester YMCA Truro NS \$14,510, Coldbrook United Baptist Church Kentville NS \$10,032, College of Cape Breton Sydney NS \$16,570, Comm Vol Fire Dept Iona NS \$14,984, Committee for Improved Housing Sydney Mines NS \$20,929, Community Employment Strategy Halifax NS \$10,444, Consolidated Recreation Association Whyococmagh NS \$35,300, Corp Trinity Church Digby NS \$15,401, Cumberland Dist Plan Comm Amherst NS \$43,913, Cumberland Lodge 5 Springhill NS

\$22,499, Dartmouth Boys and Girls Club Dartmouth NS \$17,753, Digby Co Exhibition Bear River NS \$14,280, Digby Co Exhibition Soc Bear River NS \$26,119, Digby Recreation Commission Digby NS \$22,306, Dominion Reserve Gardiner Kins Dominion NS \$12,740, Donkin Recreation Comm Donkin NS \$10,762, East Bay Sydney Forks Comm Co East Bay NS \$26,065, East Preston Rate Payers Assoc Dartmouth NS \$21,691, East Pubnico Fishermen's Group Halifax NS \$16,160, East Side Community Centre Lower East Pubnico NS \$12,682, Eastern Passage Cow Bay Lions Eastern Passage NS \$24,261, Eastern Trail Blazers Snowmob Glace Bay NS \$12,053, Ernest Corbett Paradise NS \$13,727, Eskasoni Band Council Eskasoni NS \$10,313, Eskasoni Micmac Rec Assoc Eskasoni NS \$17,212, Extension Dept Si F X University New Glasgow NS \$20,718, Family Service Eastern NS New Waterford NS \$41,264, Family Service of Pictou Co New Glasgow NS \$32,964, Farquharson Presbyterian Church Baddeck NS \$12,345, Firefighter's Museum of NS Yarmouth NS \$18,095, First United Church Sydney NS \$23,339, Fishermans Association Larry's Rvr NS \$10,503, Framboise Fourchu Vol Fire Dep Gabarus Framboise NS \$39,014, Framboise Rec Comm & Board of Directors Framboise NS \$12,495, Fraser Mountain Comm Centre New Glasgow NS \$15,118, French River Telford Vol Institute Merigomish NS \$24,492, Fundy Trail Snowmobile Club Truro NS \$13,986, Gabarus Lake Comm Improve Assoc Gabarus NS \$62,929, Gaelic College Celtic Arts and Crafts Baddeck NS \$41,937, Gibson Woods & Dist Comm Club Centreville NS \$33,627, Glace Bay Bd of School Comm Glace Bay NS \$49,150, Glace Bay Board of School Co Glace Bay NS \$18,782, Glace Bay Fishermen's Assoc Glace Bay NS \$28,443, Glace Bay General Hospital Glace Bay NS \$19,921, Glace Bay Miner's Forum Glace Bay NS \$92,734, Glace Bay Parks Rec Dept Glace Bay NS \$14,169, Glace Bay Pensioner's Union Glace Bay NS \$31,313, Glencoe Crecent Tenants Assoc Sydney NS \$13,245, Greenfield & Dist Fire Dept Greenfield NS \$11,168, Greenville Comm Youth Centre Pleasant Lake NS \$24,442, Greenwich Vol Fire Department Greenwich NS \$17,416, Greenwood Cemetery Board Glace Bay NS \$11,581, Greenwood Community Centre Greenwood NS \$19,713, Halifax Dance Co Op Halifax NS \$14,519, Halifax YWCA Halifax NS \$12,975, Hants County Social Services Windsor NS \$36,243, Harbourview Vol Fire Dept Larry's Rvr NS \$31,509, Harbourville Fishermen Association Harbourville NS \$13,756, Harbourville Improvement Club Berwick NS \$26,933, Harold D Miller Milton NS \$16,540, Hazel Hill Rest Home Corp Guysborough NS \$11,790, Hearing Handicapped Assoc Halifax NS \$11,135, Heatherton Improvement Assoc Heatherton NS \$14,944, Hectanooga Fire Department Salmon River NS \$15,389, Hillcrest Manors Limited Truro NS \$25,998, Holy Cross Men's Club Antigonish NS \$18,532, Holy Trinity Anglican Church Bridgewater NS \$10,176, Hopewell Legion Branch 137 Hopewell NS \$13,955, Houses for People Core Group Glace Bay NS \$15,556, Hub Community Centre Bay NS \$15,356, Immaculate Conception Men's Club Glace Bay NS \$25,692, Immaculate Conception Parish West Arichat NS \$24,178, Immaculate Conception Parish Main a Dieu NS \$20,730, Immanuel United Church Amherst NS \$17,888, Independent Order oddfellows Moser River NS \$10,699, Ingonish Athletic Association Ingonish Beach NS \$13,918, Ingonish Delv Org Ingonish NS \$14,640, Inverness Consolidated Mem Hospital Inverness NS \$23,980, Inverness Playground & Rec Association Inverness NS \$12,209, Inverness Vol Fire Dept Inverness NS \$13,329, Isle Madame Dental Assoc D'Escousse NS \$20,519, Jeannie M Jones Wolfville NS \$11,389, John Steele Charles Dobbin Sydney NS \$12,015, Kentville Hospital, Association Kentville NS \$14,665, King's County Amalgamated School Kentville NS \$70,160, Kingston United Baptist Church Kingston NS \$12,260, Knights of Columbus Council Glace Bay NS \$23,803, Knights of Columbus Inverness NS \$26,774, Knox Presbyterian Church Enlishtown NS \$13,727, L C Blueberry Cooperative Ltd Larry's Rvr NS \$12,237, L Gillis H Stevens R Porter Springhill

MANPOWER AND IMMIGRATION—Continued

NS \$14,544, L'Ass du un Rec Dunard, D'I Cheticamp NS \$17,236, La Baie Recreational Services Sautterville NS \$16,051, La Societe St Pierre Cheticamp NS \$41,376, Ladies of Egerton Parish Merigomish NS \$25,031, Lake Echo Recreation Assoc Lake Echo NS \$10,413, Lawrence Kavanagh Council Pt Hawkesbury NS \$13,702, Lawrence Kavanagh Council Arichat NS \$19,164, Lawrencetown & District Imp Co Lawrencetown NS \$64,031, Lawrencetown Library Assn Lawrencetown NS \$11,118, Lequille Community Council Granville Ferry NS \$21,578, Lismore & Dist Recreation Comm Merigomish NS \$53,777, Little Lorraine Comm Club Louisbourg NS \$20,288, Liverpool Queens Indust Comm Liverpool NS \$21,917, Loch Lomond Community Project East Bay Loch Lomond NS \$13,396, Loch Orange Lodge Moser River NS \$21,216, Lunenburg Swimming Pool Society Lunenburg NS \$22,775, Mabou & District Athletic Club Mabou NS \$21,000, Mabou Hillsborough United Church Mabou NS \$11,603, Mackay Memorial United Church Birch Grove NS \$21,550, Main a Dieu Ski Club Main a Dieu NS \$10,309, Margaree New Horizon Sen Cit Margaree NS \$21,618, Margaree Vol Fire Dept Margaree Forks NS \$36,429, Marion Bridge Comm Rec Assoc Marion Bridge NS \$26,198, Mary's Hill Home Mabou NS \$14,508, Mental Health Halifax NS \$19,638, Mersey Pt Com Association Liverpool NS \$10,388, Messrs M E Dixon & Richard Tiverton NS \$14,413, Mic Mac Arts and Crafts of NS Antigonish NS \$10,301, Micmac Arts and Crafts Society Antigonish NS \$261,547, Micmac Vol Fire Department Micmac P O Hants Co NS \$18,464, Middleton & Dist Day Care Centre Middleton NS \$20,803, Millbrook Band Council Truro NS \$20,092, Mira & Dist Adult Com Rec Centre Marion Bridge NS \$29,036, Mira Pasture Co operative Ltd Marion Bridge NS \$31,949, Mount Carmel Parish Council New Waterford NS \$10,779, Mount Pleasant Cemetery Co Lower Woods Hbr NS \$10,696, Mountain View Adult Resident Skills Waterville NS \$20,565, MS Maureen Banyard Kentville NS \$30,904, Mulgrave Rd Cooperative Ltd Mulgrave NS \$13,773, Mun County Colchester Truro NS \$41,163, Mun of the District Barrington Barrington NS \$16,517, Mun School Board Pictou Co Westville NS \$13,124, Mun School Brd Dist Guysboro Guysborough NS \$23,547, Muni School Brd Inv Co Port Hood NS \$60,112, Munc the Dist of Guysborough Guysborough NS \$12,345, Municipal District of West Hants Windsor NS \$20,257, Municipality Co of Antigonish Antigonish NS \$21,476, Municipality Co of Richmond Arichat NS \$15,246, Municipality County of C B School Board Sydney NS \$27,149, Municipality District Guysborough Guysborough NS \$19,762, Municipality District of Clare Little Brook NS \$51,101, Municipality District of Digby Digby NS \$32,842, Municipality District of Cape Breton Sydney NS \$14,493, Municipality District Yarmouth Yarmouth NS \$45,419, Municipality of Annapolis County Annapolis Royal NS \$15,600, Municipality of Co of Cumberland Amherst NS \$25,523, Municipality of Co of Richmond Arichat NS \$21,000, Municipality of Queens County Liverpool NS \$10,171, Municipality of the Co of Antigonish Antigonish NS \$23,291, Murray's Point Cemetery Merigomish NS \$10,921, NS Fisheries Exhibition & Fishermen's Reun Lunenburg NS \$11,364, N S Highland Village Inc Iona NS \$14,713, Native Council of Nova Scotia Truro NS \$13,639, Neil's Harbour Rec Commission Neil's Harbour NS \$12,789, Neils Harbour Church & Community Development Neils Harbour NS \$13,171, New Grafton Com Assoc Caledonia NS \$14,659, New Harbour Fishermen Larry's Rvr NS \$14,008, New Harbour United Baptist Church Larry's Rvr NS \$18,633, New Tusket Comm Centre Weymouth NS \$23,189, New Waterford Arcarno Group New Waterford NS \$23,798, New Waterford Board of School Commiss New Waterford NS \$25,024, New Waterford Rec Commission New Waterford NS \$25,156, New Waterford School Board New Waterford NS \$32,695, Newsome United Church Glace Bay NS \$17,064, Nicholis Lipney & C Canner New Minas NS \$21,337, No St Comm & Recreation Centre Glace Bay NS \$32,998, North end Renovation Project

Halifax NS \$15,885, North Shore Snowmobile Club Tatamagouche NS \$18,824, North Side East Bay Vol Fire Dept East Bay NS \$10,969, North St Community & Rec Centre Glace Bay NS \$10,884, North Sydney Playgrounds & Rec Commission North Sydney NS \$13,987, NS Provincial Exhibit Comm Truro NS \$35,301, Olive Zwicker Bridgewater NS \$16,025, Oliver United Church Women Englishtown NS \$23,991, Opport Unlimited New Horizons Annapolis Royal NS \$20,848, Oran Inbhirms Staff Inverness NS \$19,720, Parish of St Pauls Bickerton West NS \$34,462, Parioise Ste Marie Saultnierville NS \$11,008, Parrsboro & Dist Chamber Parrsboro NS \$15,792, Pictou Landing Band Council New Glasgow NS \$31,109, Piedmont Valley Community Club Merigomish NS \$36,460, Pierre Jeddry C/O Cove Building Belliveau's Cove NS \$27,050, Playschool Day Care Board of Directors New Victoria NS \$13,328, Pleasant R Com Hall Trustee So Brookfield NS \$18,078, Plymouth Fire Department New Glasgow NS \$27,174, Port Hawkesbury Lions Club Port Hawkesbury NS \$22,931, Port Hood & Dist Ratepayers Port Hood NS \$55,658, Port la Tour United Baptist Church Port la Tour NS \$22,321, Port Morien Vol Fire Dept Port Morien NS \$18,155, Pt Hawkesbury Lions Club Pt Hawkesbury NS \$46,986, Pugwash & Dist H & S Association Pugwash NS \$22,503, Pugwash Vol Fire Department Pugwash NS \$13,958, Pursuer Society of New Glasgow New Glasgow NS \$40,124, Queen's County Br Can Assoc for Camp Liverpool NS \$10,480, Queen's County Local Drug Comm Liverpool NS \$15,615, Rear Monastery Comm Dev Group Rear Monastery NS \$11,466, Rector Wardens & Vestry Parish Mulgrave NS \$18,100, Reserve Mines Minor Baseball Reserve Mines NS \$14,720, Rev Gordon Decker Nappan NS \$11,810, Richmond Arena Assoc Louisdale NS \$12,250, Richmond Riders L'Ardois NS \$22,158, River John & Area Rec & Dev Assoc River John NS \$45,510, Riverview School Student Council Liverpool NS \$13,189, Rotary Club of New Waterford New Waterford NS \$24,273, Royal Can Legion Branch 151 Sydney NS \$26,973, Royal Can Legion Branch 133 Inverness Co NS \$32,394, Royal Can Legion Eureka Br 75 Eureka NS \$21,622, Royal Cdn Legion Courcellette Sheet Hbr NS \$30,829, Royal Cdn Legion Liscombe Branch Liscombe NS \$27,997, Scotchtown Vol Fire Dept Scotchtown NS \$35,200, Seal Harbour Credit Union Goldboro NS \$19,093, Senior Citizens Resource Centre Sydney NS \$28,086, Serendipity Society North Sydney NS \$14,165, Seventh Day Adventist Church Digby NS \$13,490, Sharon Gospel Assembly Yarmouth NS \$28,903, Shelburne Assoc Black Improv Shelburne NS \$22,268, Shelburne Co Arealn Shelburne NS \$28,360, Shelburne Rec Commission Shelburne NS \$13,096, Shipyard Rec Area Committee Sydney NS \$34,536, Shubenacadie Band Council Hants Co NS \$31,934, Shubenacadie Band Council Mic Mac P O Hants Co NS \$12,053, Silverwood Comm Association Howie Cen NS \$16,650, Skye Glen & Centreville Com Cent Whyococmagh NS \$16,053, Soc Hist Acadienne de la Baie Church Point NS \$13,198, South Ohio United Baptist Church So Ohio NS \$14,698, South Shore Envir Prop Assoc Barrington NS \$20,349, South Shore Reg Rec Assoc Hubbards NS \$20,866, Sportsmans Park Association Newport Station NS \$25,156, Springhill Community Rink Commission Springhill NS \$12,153, St Agnes Parish New Waterford NS \$19,647, St Andrews Parish Boisdale Christmas Island NS \$16,140, St Bartholomew's Parish Port Morien NS \$19,028, St F X Extension (Nova Office) New Glasgow NS \$15,541, St F X Extension Department New Glasgow NS \$26,623, St F X University Extension Dept New Glasgow NS \$11,723, St J Dumoine Parish Council Dumoine NS \$34,420, St John's Anglican Church Moser River NS \$20,660, St John's United Church Congr Sherbrooke NS \$23,682, St Joseph & St Vincent de Paul Canso NS \$10,554, St Joseph's Men's Club Reserve Mines NS \$20,203, St Joseph's Parish Council Port Hawkesbury NS \$12,420, St Mary's Bay Fishermen's Assoc Halifax NS \$28,309, St Mary's Parish East Bay NS \$19,977, St Mary's Parish Mabou NS \$19,304, St Matthews United Church Monastery NS \$16,165, St Michael's

MANPOWER AND IMMIGRATION—Continued

Men's Club New Waterford NS \$15,035, St Michael's Parish Council Margaree NS \$13,934, St Michaels Parish River Ryan NS \$16,129, St Ninian's Parish Antigonish NS \$12,202, St Patrick's Altar Society Lochaber NS \$11,335, St Paul's Anglican Church Mushaboom NS \$15,379, St Thomas Ladies Aide Guysborough NS \$20,136, Star of the Sea Parish Canso NS \$13,920, Steel City Players Kinzie Macneil North Sydney NS \$24,237, Stella Maris Parish Inverness NS \$16,534, Stewiacke Rec Committee Stewiacke NS \$15,790, Stoney Island United Baptist Stoney Island NS \$14,470, Strait Richmond Hospital Board Port Hawkesbury NS \$25,930, Sunnyville Comm Assoc Guysborough NS \$35,506, Sydney Mines Recreation Department Sydney Mines NS \$24,140, Sydney Parks and Rec Department Sydney NS \$18,825, Tatamagouche Home and School Tatamagouche NS \$17,839, The Audacious of Quinan Tusket NS \$10,699, the Evangel Assembly Yarmouth NS \$18,216, the Lakes and District Fire Dept Yarmouth NS \$21,258, the Presbytery of CB Bras D'Or NS \$21,479, the Rocky Bay Nbrhood Improv D'escousse NS \$31,388, the Thistle Lodge Port Morien NS \$13,093, the Valley Pentecostal Church Granville Ferry NS \$18,105, Thorburne Improvement Assoc Thorburn NS \$11,989, Tony Maccorrick Sydney NS \$10,578, Tor Bay Vol Fire Department Charles Cove NS \$32,360, Torbay Tourist Develop Assoc Larry's Rvr NS \$12,756, Tower Road Fire Department Glace Bay NS \$41,105, Town Day Care Centre Glace Bay NS \$39,968, Town of Amherst Amherst NS \$45,134, Town of Annapolis Royal Annapolis Royal NS \$14,602, Town of Bridgewater Bridgewater NS \$19,885, Town of Digby Digby NS \$33,102, Town of Dominion Dominion NS \$66,217, Town of Glace Bay Glace Bay NS \$95,708, Town of Glace Bay Rec Commission Glace Bay NS \$13,329, Town of Hantsport Hantsport NS \$10,440, Town of Kentville Kentville NS \$55,201, Town of Liverpool Liverpool NS \$133,947, Town of Lockeport Lockeport NS \$10,979, Town of Middleton Middleton NS \$55,116, Town of New Waterford New Waterford NS \$71,939, Town of North Sydney North Sydney NS \$661,675, Town of Parrsboro Parrsboro NS \$83,430, Town of Pictou Pictou NS \$786,701, Town of Springhill Springhill NS \$42,611, Town of Stellarton Stellarton NS \$12,123, Town of Sydney Mines Sydney Mines NS \$26,147, Town of Trenton Trenton NS \$22,537, Town of Yarmouth Yarmouth NS \$56,069, Trenton Recreation Commission Trenton NS \$11,902, Trenton School Board Comm Trenton NS \$17,650, Trinity United Church Parrsboro NS \$19,900, Truro Boys and Girls Club Truro NS \$21,843, Truro Parks & Rec Commission Truro NS \$14,065, Trustees Chalmers United Dominion NS \$40,722, Trustees Lower Sandy Pt Cemet Shelburne NS \$11,409, Tusket Cemetery Company Tusket NS \$11,369, Union of NS Indians Micmac P O Hants Co NS \$12,184, United Baptist Church Parrsboro NS \$10,173, United Church of Canada Merigonish NS \$15,429, Universal Negro Improv Assoc Glace Bay NS \$40,296, Université Sainte Anne Church Point NS \$36,347, Upper Big Tracadie Dev Assoc Monastery NS \$26,370, Upper Margaree Comm Assoc Sw Margaree NS \$15,138, Village of St Peters St Peters NS \$25,745, Wagmatcook Band Council Baddeck NS \$31,397, Wallace Area Home & School Association Wallace NS \$16,199, Well Women Assoc S W N S Yarmouth NS \$15,899, West Colchester Rec Assoc Debert NS \$26,797, West Dublin Community Hall Lahave NS \$18,400, West Green Hbr Fire Hall Assoc Lockeport NS \$12,560, West New Annan United Church Tatamagouche NS \$17,621, West River Fire Department Saltsprings NS \$36,146, West River Stat Restor Comm Saltsprings NS \$29,282, Westchester Fire Department Westchester NS \$21,165, Western Counties Rec Library Yarmouth NS \$18,471, Westminster Church D R McDonald New Glasgow NS \$41,505, Westport Village Westport NS \$11,670, Westville Fire Department Westville NS \$44,840, Weymouth Falls Community Council Weymouth NS \$31,644, Whitehaven Voluntary Fire Department Larrys River NS \$17,493, Whitney Pier Craft Club Sydney NS \$10,992, Whycocomagh Band Council Whycocomagh NS

\$16,949, Windsor Plains Community Hall Trustees Hantsport NS \$13,028, Women's Institution (Acaciaville Branch) Acaciaville NS \$25,022, Yarmouth Bar Fishermen's Group Yarmouth NS \$13,356, Yarmouth County Agricultural Soc Yarmouth NS \$15,880, Yarmouth County Arts Council Yarmouth NS \$53,796, Yarmouth Fire Department Yarmouth NS \$26,826, Yarmouth South Activity Centre Yarmouth NS \$13,240, Young Unemployed Glace Bay NS \$31,891, Zion United Baptist Church Truro NS \$27,140, (INCA) District Drummond Drummondville Que \$18,108, (349556) Ontario Ltd Fort Erie Ont \$40,206, ACEF de Québec Québec Que \$14,226, AFEAS d'Yamaska Yamaska Que \$11,864, AFEAS St Henri de Tailon St Henri de Tailon Que \$18,692, ARC Industries Belleville Ont \$10,132, ARC Industries Gleggary Alexandria Ont \$10,599, ARDAD Drummondville Que \$16,199, Abbé Maurice Boilard Argenetay comté Roberval Que \$17,112, ACEF de Québec Québec Que \$17,953, Action Partage Lachute Que \$10,000, Activité estivale de la jeunesse Ferme Neuve Que \$12,243, Actor' Looking Glass Workshops Toronto Ont \$16,841, Addiction Research Foundation Belleville Ont \$13,582, Addition Research Foundation Hamilton Ont \$17,272, Adolphe Cécile Montreal Que \$10,320, Aeyouch Inuit Corporation Great Whale River Que \$17,000, AFEAS Montréal Nord Montréal Nord Que \$11,022, AFEAS St Pierre Drummondville Que \$10,072, Âge d'Or de St-Onil Cap de la Madeleine Que \$20,217, Âge d'Or St-Gérard des Laurentides St-Gérard des Laurentides Que \$15,823, Âge d'Or Foyer Thérèse Martin Rivière Quelle PQ \$11,227, Aide pour l'Âge d'Or Malartic Que \$13,699, Airy & Dist Medical Centre Whitney Ont \$23,271, Alderville Indian Band Roseneath Ont \$13,095, Algoma Sno Plan Association Sault Ste Marie Ont \$22,259, Algonkian Golden Lake National Band Golden Lake Ont \$21,413, Algonquins of Témagami Lake Témagami Ont \$30,868, Alaine Gadoury Abitibi PQ \$11,096, All People's United Church Welland Ont \$15,493, Allanwater Local Ont Metis & N Allanwater Ont \$19,274, Alliance estivale loisirs Lavaltrie Que \$10,038, Alliance Laurent Metis Indiens Ile du Grand Calumet Que \$13,253, Alliance Laurentienne Metis St Jean Eudes Jonquière Que \$21,346, Alliance Laurentienne Montreal Que \$19,569, Amalgamated Local 252 Toronto Ont \$24,185, Amautik Anukjuak Inuktuak Que \$13,013, Aménagements Maria Chapdelaine Peribonka Que \$19,757, Amitié service 3^e âge Montreal Que \$20,880, Amitié soleil Inc Montreal Que \$46,467, Amity Association Hamilton Ont \$16,006, André Chudzia Montreal Que \$15,700, Anduhyau Inc Toronto Ont \$10,057, Angling Lake Band Council via Central Patricia Ont \$23,780, Anton D Justi Toronto Ont \$11,775, Arc Industries Atikokan & District Atikokan Ont \$14,486, Artspace Peterborough Ont \$11,832, Association Artisans Indiens Pikogan Pikogan Amos Que \$27,500, Association Artisans Ville Percé Inc Cap d'Espoir Que \$19,931, Association Artisans Wandoti Village des Hurons Que \$25,353, Association Auxilia Familia Diplômées Cap de la Madeleine Que \$15,000, Association Canada Santé Mentale Section Valleyfield Que \$15,432, Ass Canadien Atacac Fridelei St-Léonard Que \$28,125, Association Citoyens-Habitations Adela 445 Trois Rivières Que \$19,756, Association Citoyens 3^e Âge comté Mercier Pointe aux Trembles Que \$65,887, Association Conservation Chasse Pêche Rivière Malbaie Que \$11,288, Association Consommateurs Canada Inc Que \$10,572, Association Consommateurs de Lévis Lévis Que \$13,475, Association Consommateurs du Canada Ste-Anne de Sorel Que \$19,266, Association Coop d'économie Familiale Montreal Que \$13,010, Association Coop de Production Agricole Abitibi PQ \$24,415, Association de Chasse et Pêche de Kamo La Pociatère Kamouraska Que \$10,628, Association des Biologistes du Québec Sillery Que \$10,997, Association des Citoyens Jonquière Arvida Que \$13,344, Association des Vétérans de Port Daniel Port Daniel Que \$24,216, Association Dev de St-Nazaire Inc St-Nazaire Bellechasse Que \$13,674, Association Devel Handica Intel Saguen Chicoutimi Que \$15,792, Association du Petit Lac St-Francis Inc Black Lake comté Frontenac

MANPOWER AND IMMIGRATION—Continued

Que \$11,496, Association familles Monoparentales Plessisville Que \$12,941, Association Familles ouvrières Québec Montreal Que \$14,648, Association Football Region Que Sillery Que \$16,751, Association for Children Disabilities Greenfield Park Que \$22,426, Association Générale des étudiants Cam Cap Rouge Que \$10,382, Association Gens de Nantes Nantes Que \$10,134, Association Handicapés Adultes Mauricie Trois-Rivières Que \$19,429, Association Handicapés Gaspétiens Inc Matane Que \$18,380, Association Hommes d'affaires et Professeur Montreal Que \$10,300, Association Inter Jeunesse St-Esprit Quebec Que \$11,478, Association Inuktitut Katimajit Inc Quebec Que \$16,085, Association Loisirs Baie Trinité Inc Baie Trinité Que \$17,182, Association Loisirs de la Tapanee Ste-Anne du Lac Que \$11,006, Association Loisirs les Rivières Inc Trois-Rivières Que \$17,256, Association Loisirs Mission Yamachiche Yamachiche Que \$12,240, Association Loisirs Sports St-Nazaire Rivière Davy Que \$29,231, Association Mauricienne Loisirs Hand Trois Rivières Que \$13,854, Association Métis Indiens H R Quebec Roberval Que \$33,299, Association Montréal Déficiants Mentaux Montreal Que \$13,506, Association of West Nipissing Municipality Sturgeon Falls Ont \$15,592, Association Organismes Loisirs Charlevoix La Malbaie Que \$39,925, Association Paralysie Cérébrale Que Inc Quebec Que \$14,134, Association Parents Handicapés Rive sud Boucherville Que \$10,938, Association Parents l'enfance Difficult Longueuil Que \$21,350, Ass Philanthropique St-Michel Montreal Que \$35,534, Association Policiers Retraités CUM Montreal Que \$10,556, Ass Promotion Sport Amateur St Augustin Dalmas Que \$29,225, Association Propriétaires Lac Quessel Ville St-Gabriel Que \$26,070, Association Québec Enfants Problèmes Montreal Que \$14,636, Association Reg de Soccer de l'Estrie Sherbrooke Que \$19,870, Association Rég Loisirs Handicapés Rouyn Que \$12,626, Association Résidents Maison Bruneau Montreal Que \$22,016, Association Sec des Exploitations for Quebec Que \$27,499, Association Services Entretien Person Montreal Que \$24,330, Association Ski Nakkertok Ottawa Ont \$16,453, Association Sportive Lanoira Inc Lanoira Que \$30,903, Association Sportive Nouvelle comté Bonaventure Que \$69,006, Association Camping Montmagny l'Islet Montmagny Que \$11,475, Association Chasse Pêche Havre St-Pierre Havre St-Pierre Que \$44,034, Association Forestière Mauricienne Trois Rivières Que \$18,012, Association Sport St Paul Capucins Matane Que \$22,680, Association Sport Ste Sabine comté Missisquoi Que \$11,000, Association Sportive de St Pie X Rivière Paspébiac Que \$12,288, Association Sportive Lanoira Inc Lanoira Que \$10,011, Association Loisirs St-Fidèle Inc Charlevoix Que \$27,552, Association Parents Cegep Rimouski Rimouski Que \$19,101, Association Sportive St-Godefroi comté Bonaventure Que \$36,478, Association Coop d'Artisanat Lac des Ecorces Que \$11,460, Association de Basketball de Trois-Rivières Que \$10,409, Association de Paralysie Cérébrale Charlesbourg Que \$68,207, Association des Loisirs en For La Tuque PQ \$15,360, Association des Scouts Drummondville Que \$19,638, Association Droits Enfant Arvida Jonquièrre Que \$20,573, Association Forestière Mauricie Trois-Rivières Que \$106,767, Association Sportive de Rosemont Montreal Que \$16,696, Association Sportive Nouvelle Nouvelle West Que \$13,488, Association St-Vincent de Paul Price comté Rimouski Que \$26,256, Associations des Marins de la l'Islet sur Mer PQ \$13,248, Atelier Artisanat Communautaire Montreal Que \$19,251, Atelier Commun Couture Centre Montreal Que \$26,798, Atelier Expressif Châteauguay Châteauguay Que \$15,000, Atelier Radisson Enr Trois-Rivières Que \$10,435, Atelier Vieilles Forges Inc Trois-Rivières Que \$23,922, Ateliers Éducation Mercier Inc Montreal Que \$15,415, Ateliers Val d'Or Val d'Or Que \$24,868, Atikokan Public Library & Cent Atikokan Ont \$10,595, Attawapiskat Band Council Attawapiskat Ont \$13,292, Au Relais Pont Rouge Inc La Trinité des Monts Que \$11,075, Auberge des 4 Vents Inc St-Donat de Montcalm Que \$13,647, Auberge Jeunesse Plein Air Lou Mississini Que

\$12,939, Aubry Denise Madame Montreal Que \$40,019, Audet Sylvie Vimont Laval PQ \$14,744, Ausable Springs Inc Vineland Station Ont \$10,846, Aweres Volunteer Fire Department Sault Ste Marie Ont \$16,764, Aylmer & District Museum Board Aylmer West Ont \$13,380, Barbara & Michael Cowan Toronto Ont \$11,093, Base de Plein Air Jean Jeune Longueuil Que \$14,442, Base de Plein Air le Nord Sault du Mouton Que \$10,608, Base Educative 634 Jonquièrre Jonquièrre Que \$11,112, Base Plein Air Communautaire Port Cartier Port Cartier Que \$61,524, Base Plein Air Mekinac comté Laviolette Que \$13,785, Batchewana Indian Band Sault Ste Marie Ont \$11,092, Board of Governors of James Bay Est Moosonee Ont \$34,237, Bearskin Lake Band Bearskin Lake Ont \$26,260, Beauchesne Marie Louise Cécile Arthabaska Que \$20,851, Baudry Jean Marie Longue Pointe Mingan Que \$17,258, Beaulieu Lyne Ste-Foy Que \$12,996, Beausoleil Band Council Christian Island Ind Re Ont \$43,104, Beeton & Dist Lions Club Beeton Ont \$12,536, Beland Dorothy Grand-Mère Que \$13,610, Bélanger Carole St-François-du-Lac Que \$15,921, Belle Asne Recreation Association Gaspé Que \$17,715, Bellefeuille Sylvie La Tuque Que \$12,471, Berthold Daniel Ass Diabète SH Sherbrooke Que \$12,204, Bevan and Round Lake Community Association Pointe Claire Que \$18,005, Bibliographie Régionales Trois-Rivières Que \$12,582, Bibliothèque Centre Culturel Montreal Que \$26,831, Big Brothers Association of Belleville Belleville Ont \$10,597, Big Brothers Association of Peterbor Peterborough Ont \$10,567, Big Grassy Band 35G Morson Ont \$12,693, Big Island Band Council Morson Ont \$39,671, Big Sister Association of Niagara Falls Niagara Falls Ont \$17,321, Black Education Project Toronto Ont \$13,850, Black Resources & Information Centre Toronto Ont \$15,962, Black River Recreation Commit Matheson Ont \$10,024, Black Youth Television Montreal Que \$14,216, Blanc Sablon Sports Committee comté Duplessis Que \$47,349, Blanche M Woznesensky Ignace Ont \$19,606, Blanchette Diane Lac Mégantic Que \$13,099, Blind Org of Ont with Self Hel Hamilton Ont \$15,223, Black Parents of Sault Ste Marie Sault Ste Marie Ont \$14,576, Blueaux Laurette Wickham Que \$10,000, Bonnehère Métis & Non Stat in Golden Lake Ont \$12,245, Boost (London) London Ont \$18,393, Bouchard Denis Charlesbourg Que \$10,958, Bouchard Jean Arvida Que \$14,177, Bouchard Dorval Louis Montreal Que \$11,810, Boy Scouts of Canada Dorval Que \$13,039, Boy Scouts of Canada Lond Di London Ont \$11,619, Boys' & Girls' Club of Niagara Niagara Falls Ont \$37,400, Breton J G CLSC Lac Etchemin Lac Etchemin Que \$11,059, Bridgeview Park Development Co Petrolia Ont \$11,520, Britannia Social Action Comm Ottawa Ont \$12,025, Brochu Serge Montreal Que \$17,103, Brunet Pauline M Montreal Que \$16,655, Bruser Jean Helen Lively Ont \$11,339, Bureau d'Études et d'Actions Montreal Que \$10,932, Burk's Falls Recreation Commit Burk's Falls Ont \$16,013, C Colomb Montcalm Loretteville Loretteville Que \$12,123, C D L L Corp Direc Lois Laure St-Jérôme Que \$22,456, C H Notre Dame de la Merci Montreal PQ \$20,130, C L S C des Draveurs Pte-Gatineau Que \$19,750, C L S C des Pres Bleus St Felicien Que \$11,092, C L S C DT Louis du Parc Montreal Que \$10,129, C L S C Lotbinière Ouest Fortierville Que \$12,150, C L S C Saguenay Nord Chicoutimi Nord Que \$10,248, C L S C St Louis du Parc Montreal Que \$16,299, C L S C Vallée de la Lièvre Buckingham Que \$14,880, C Local Serv Comm Ste Thérèse Ste-Thérèse Que \$15,948, Cadi Inc Ste-Foy Que \$10,492, Caisse Pop de St Anselme St-Anselme Que \$13,134, Caisse Populaire St-Louis Fran Montreal Que \$19,252, Caisse Populaire St-Paulin St Paulin Que \$15,852, Caisse Populaire St-Théophile Lac à La Tortue Que \$18,477, Caisse Populaire Val Mauricie Shawinigan Sud Que \$15,704, Caledon Village Comm Centre Toronto Ont \$10,111, Cammac Westmount Que \$22,000, Camp Cité Des Loisirs Inc Drummondville Que \$19,608, Camp Familial et Communautaire Ville d'Anjou Que \$12,369, Camp Gatineau Inc Ste-Cécile de Masham Que \$11,462, Camp Musical du Lac St Jean Metabetchouan Que

MANPOWER AND IMMIGRATION—Continued

\$14,148, Camp Musical Nord Ouest Québec Rouyn Que \$11,296, Camp Musical St Alexandre Inc St-Alexandre Que \$19,524, Camp Plein Air Familial Hemmin Drummondville Que \$12,143, Camp Richelieu St-Clément Inc St Clément Que \$10,004, Camping Plage Bel Air Normetal Que \$24,195, Can Red Cross Society Cornwall Ont \$16,577, Canwood Artisans Kenabeek Ont \$11,858, Canadian Ski Marathon Ottawa Ont \$15,500, Canton D'Armstrong Earleton Ont \$14,888, Canton de Caldwell Verner Ont \$16,315, Canton de Field Field Ont \$11,552, Cardio Alerte 1977 Inc Ste-Foy Que \$13,163, Care for Elderly Handic & Disa Petrolia Ont \$11,609, Carleton Birth Control Center Ottawa Ont \$11,899, Carmella Fournier Grande Vallée Que \$15,792, Caroleanne Hunter Kirkland Lake Ont \$11,937, Carpentier Danielle St-Léonard Que \$12,465, Carré pour des Citoyens de L'Avenir Que \$13,446, Carrefour Comm Le Moutier Longueuil Que \$11,004, Carrefour des Arts de la Mauri Shawinigan Que \$24,500, Carrefour du Sud est Montreal Que \$19,892, Carrefour Socio Culturel Drummondville Que \$19,974, Carrefour Vieille Forge Inc Trois-Rivières Que \$28,964, Carrière Irène Montreal Nord Que \$214,39, Cat Lake Band Council Cat Lake Ont \$21,194, Cathédrale de Valleyfield Valleyfield Que \$11,413, CDN Hearing Society Hamilton Ont \$15,673, CDN Mental Health Assoc Windsor Ont \$14,286, CDN Ntl Institute for Blind Toronto Ont \$11,595, CEGEP F X Garneau Quebec Que \$12,428, CEN Écologique Val Matapédia St-Cleophas Matapédia Que \$10,218, Cent Commun Juridic Riv Sud St Jean Que \$13,681, Cent Éducat Plein Air Côte Nor Baie Comeau Que \$25,871, Cent Promot Intérêt Public Montreal Que \$15,096, Cent Psycho Éducation Québec Montreal Que \$17,552, Cent Serv Soci Mtl Métropole Montreal Que \$10,444, Central United Church Ch Aid Sault Ste Marie Ont \$11,718, Central Volunteer Bureau of Wo Woodstock Ont \$10,227, Centre Activi Récréat Chaussée St Leonard D'Aston Que \$12,000, Centre Amitié Entraide Boisbri Boisbriard Que \$15,834, Centre Artistique Drummond Enr Drummondville Que \$10,236, Centre Bénévolat Reg Shawing Shawinigan Sud Que \$19,120, Centre Bénévolat Richelieu Mont-St-Hilaire Que \$12,619, Centre Bénévolat St-Hyacinthe St-Hyacinthe Que \$17,400, Centre Boscouille Montreal Que \$15,231, Centre Communautaire de Lavigne Lavigne Ont \$16,737, Centre Communautaire Pilot a Montreal Que \$10,710, Centre Croix Blanche de Mtl Montreal Que \$32,736, Centre Culturel de L'Est Montreal Que \$30,372, Centre Culturel Elan Kirkland Lake Ont \$13,393, Centre Culturel La Ste Famille Rockland Ont \$19,317, Centre d'Accueil le Mainbourg Pte-Aux-Trembles Que \$52,781, Centre d'Accueil le Mainbourg Pointe-Aux-Trembles Que \$27,302, Centre d'Accueil Pierre Joseph Montreal PQ \$17,285, Centre d'Ecologie Valerie Burg St-Eustache Que \$12,960, Centre de Dépannage Wolf Lake Wolf Lake Que \$17,092, Centre de Jour les Coccinelles Châteauguay Que \$13,032, Centre de Loisirs Co Kamouraska Que \$13,483, Centre de Loisirs Immaculée Co Montreal Que \$14,504, Centre de Loisirs St-Ubalde St-Ubalde Que \$11,082, Centre de Plain Air St-Damase St-Damase Cité Matane Que \$13,620, Centre de Plein Air S L B Inc Val D'Or Que \$23,868, Centre de Plein Air St-Edgar New Richmond Station Que \$25,000, Centre de Réadaptation du Que Quebec Que \$12,566, Centre de Recherche Aménagement Sherbrooke Que \$35,880, Centre de Services Sociaux Rimouski Que \$12,263, Centre Dépannage Lasalle Que \$34,929, Centre des Loisirs Val St-Gilles Que \$19,695, Centre Femmes Châteauguay Châteauguay Que \$20,076, Centre Handicapés Physique Vic Victoriaville Que \$17,663, Centre Hosp Reg de la Mauricie Shawinigan Sud Que \$33,269, Centre Hospitalier Chandler Chandler Que \$53,260, Centre Hospitalier Cooke Trois-Rivières Que \$29,374, Centre Hospitalier Douglas Verdun Que \$12,740, Centre Hospitalier Hôtel-Dieu Arthabaska Que \$25,000, Centre Hospitalier Jonquière Jonquière Que \$13,059, Centre Hospitalier Ste-Thérèse Shawinigan Que \$15,341, Centre Information Communautai Montreal Que \$32,260, Centre Local de Sevice Comm Montreal Que \$12,320, Centre Local Services Comm Sud Sherbrooke Que

\$15,966, Centre Loisirs Mont-Bleu Inc Pohenegamook Que \$25,643, Centre Loisirs St-Marcel Pointe-Aux-Trembles Que \$24,333, Centre Plein Air Familial Cité Matane Que \$44,688, Centre Plein Air Mont-Chaudron Rouyn Que \$15,402, Centre Psyc Éducation Québec Montreal Que \$10,719, Centre Réalité Inc Joliette Que \$19,875, Centre Récréatif d'Évain Évain Que \$12,045, Centre Récréatif de Dupuy Dupuy \$39,856, Centre Récréatif Hemmingford Hemmingford Que \$28,138, Centre Récréatif Nord Inc Iles de la Madeleine Que \$12,213, Centre Récréatif Pointe-Fleura Escuminac Que \$21,956, Centre Récréatif St-Jean-Bapti Drummondville Que \$35,692, Centre Relèvement Information Victoriaville Que \$27,038, Centre Réparation Rouyn Norand Rouyn Que \$24,977, Centre Serv Sociaux Centre Que Shawinigan Que \$20,463, Centre Servi Sociaux Québec Shawinigan Que \$17,980, Cercle Amitié Age Or Drummond Drummondville Sud Que \$14,000, Cercle D'Artisanat St-Moise Que \$25,898, Cercle des Fermières Bonaventure Que \$15,218, Cercle des Fermières Cité Matane Que \$21,380, Cercle des Fermières Cité Frontenac Que \$11,904, Cercle des Fermières L St-Gabriel Que \$14,000, Cercle des Fermières Lyster Que \$12,460, Cercle des Fermières Notre-Dame-de-la-Salette Que \$18,712, Cercle des Filles d'Isabelle Grande Rivière Que \$13,924, Cercle des Loisirs St-Anicet St Anicet Que \$17,110, Cercle Fermières Cap Chat Cap Chat Ouest Que \$23,736, Cercle Fermières de Clerval Clerval Que \$13,594, Cercle Fermières de Launay Launay Que \$33,191, Cercle Fermières de Paspebiac Paspebiac Co Bonaventure Que \$12,474, Cercle Fermières Montreal Nord Montreal Nord Que \$24,053, Cercle Fermières Pointe Fregat Pointe-Gregate Que \$15,544, Cercle Fermières St-Gérard Rivier Davy Abitibi O Que \$43,056, Cercle Filles Isabelle Assoc Compt Gaspe Que \$31,013, Cerebral Palsy Association of Montreal Que \$24,157, Chamberland Lilian Montreal Que \$17,813, Chambre Commerce Chambord Chambord Que \$10,328, Chambre Commerce de Villebois Abitibi Ouest Que \$35,906, Chambre Commerce Rivière Bleue Rivière Bleue Que \$12,112, Chambre Commerce St-Jean Matha St Jean de Matha Que \$16,974, Chambre Commerce Ste-Anne Mont Ste-Anne Des Monts Que \$33,999, Chambre Commerce Ste Julie Ste Julie Que \$11,198, Chambre Commerce Ste-Mélanie Berthier Que \$16,500, Chambre Commerce Ville Chapai Chapais Que \$15,624, Chambre de Comme St-Paul L'Er St Paul L'Ermitte Que \$21,436, Chambre de Commerce Cap de la Madeleine Que \$10,391, Chambre de Commerce de Gaspé Gaspé Que \$11,004, Chambre de Commerce St-Gabriel St Gabriel Que \$15,360, Chambre de Commerce Ste-Anne-Des-Monts Que \$17,650, Champagné Réjeanne Montreal Que \$40,156, Chantier Jeunesse Ste-Thérèse Que \$27,579, Charles Vallières Fort Coulonge Que \$13,374, Chatham Public Library Chatham Ont \$21,673, Chevaliers Colomb Conseil 3719 Ste-Anne-Des-Monts Que \$10,146, Chevaliers Colomb Co Matane Que \$22,653, Chevaliers Colomb Conseil 6946 Marsoui Que \$18,993, Chevaliers Colomb Ste-Anne-des-Monts Que \$19,428, Chevaliers De Colomb Conseil Maniwaki Que \$27,350, Chevaliers de Colomb Cons 5910 Notre-Dame-de-la-Salette \$15,405, Chevaliers de Colomb Malarrie Que \$11,603, Chevaliers de Colomb Normetal Que \$19,404, Chevaliers de Colomb St Gregoire Que \$14,770, Chevaliers de Colomb Val D'Or Que \$11,232, Children's Aid Soc Cty Essex Windsor Ont \$18,288, Children's Aid Society of Sault Sault-Ste-Marie Ont \$11,384, Chinese Volunteers Assoc Quebec Montreal Que \$10,792, Chippewas of the Thames Band Co Muncey Ont \$53,087, Chippewas of Georgina Island Sutton West Ont \$28,007, Chippewas of Rama Band Rama Ont \$16,662, Chippewas of Sarnia Band Sarnia Ont \$47,158, Christine Baggett Kanata Ont \$10,409, Church Yard Brd of St Paul's Fort Erie Ont \$31,613, Cibrona Inc Bromptonville Que \$41,029, Cie Des Navires Écoles Du St L Arvida Jonquière Que \$22,500, Cie Navires Écoles St-Laurent Jonquière Arvida Que \$25,128, Children's Aid Soc of Waterloo Kitchener Ont \$11,856, Ciné Campus de Trois-Rivières Trois Rivières Que \$11,004, Cité de Magog Magog Que \$12,108, Cité

MANPOWER AND IMMIGRATION—Continued

de Noranda Noranda Que \$20,200, Cité-des-Deux-Montagnes Deux Montagnes Que \$18,500, Cité du Cap-de-la-Madeleine Cap de la Madeleine Que \$24,202, Cité Magog Magog Que \$37,586, City of Belleville BD of Park Belleville Ont \$20,623, City of Pointe-Claire Pointe Claire Que \$37,951, City of Port Colborne Port Colborne Ont \$25,483, Clavet Armand Montreal Que \$34,228, Clinique de Réadaptation Trois-Rivières Que \$11,004, Clouds Unlimited Waterloo Ont \$11,988, CLSC des Draveurs Pte-Gatineau Que \$12,930, CLSC du Centre Sud Montreal Que \$10,914, CLSC N Berthune Chomedey Laval Que \$22,911, CLSC Rivière des Prairies Montreal Que \$16,835, CLSC Vallée de la Lièvre Buckingham Que \$14,004, Club Administratif Industriel Canada Valleyfield Que \$28,748, Club Âge D'or de Warwick Inc Warwick Que \$16,017, Club Âge D'or de Hearst Hearst Ont \$19,429, Club Âge D'or Madeleine Inc Madeleine Centre Que \$13,469, Club Âge D'or Mont-Laurier Inc Mont Laurier Que \$12,923, Club Âge D'or Paul Bernard Inc Gaspé Que \$26,045, Club Âge D'or St-Gérard St-Gérard d'Yamaska Que \$15,685, Club Âge D'or St-Justin St-Justin Que \$12,549, Club Âge D'or La Tuque La Tuque Que \$15,977, Club Âge D'or Grand Brûlé L'Assommoir Que \$15,624, Club Agricole Gaspé Que \$29,254, Club Aide Personnes Agées Cap Chat Cap Chat Que \$12,349, Club Alouette Niagara Falls Niagara Falls Ont \$10,353, Club Arc-en-Ciel Amos Que \$15,582, Club Arpents Blancs Inc St Barthélémy Que \$10,230, Club Artisanal et Culturel Inc comté Matane Que \$10,066, Club Athlétisme Antiope Montreal Que \$20,304, Club Auto Neige St-Barthémy Que \$14,293, Club Auto Neige Ville Marie Inc St-Louis de Pintendre Que \$12,169, Club Autoneige Armony Inc St-Leon Que \$21,000, Club Autoneige La Sarre Inc La Sarre Que \$37,778, Club Autoneige St-Damien St-Damien de Brandon Que \$10,023, Club Autoneige St-Gabriel St-Gabriel Que \$40,837, Club Aventure Drummondville Que \$13,104, Club Canotage Cap de la Madeleine Cap de la Madeleine Que \$10,948, Club Car Camp Inc Berthierville Que \$20,560, Club Champlain Welland Welland Ont \$11,832, Club Chevaliers de Colomb Lac Etchemin Que \$19,276, Club Cœur À tout Inc Trois-Rivières Que \$14,400, Club de Crosse Junior Shawinigan Shawinigan Que \$14,365, Club Cycliste Chicoutimi Métro Chicoutimi Que \$10,457, Club d'Âge D'or Val Gagné \$22,628, Club de Canot Camping Kaministiquia Sherbrooke Que \$16,061, Club de Golf Canton Inc Warwick Que \$11,550, Club de L'Âge D'or Montreal Que \$13,878, Club de Plongée Sous-marine Rimouski Que \$11,171, Club de Ski Plessis Inc Plessisville Que \$16,851, Club Golf Curling Asbestos Inc Asbestos Que \$27,517, Club Jeunes Handicapés Saguenay Jonquières Que \$19,139, Club Kinsmen Delson Delson Que \$13,790, Club Kiwanis de La Baie ville de La Baie Que \$15,492, Club Kiwanis Laval de Montréal Montreal Que \$26,479, Club Kiwanis of Noranda Noranda Que \$10,836, Club Kiwanis Roberval Inc Roberval Que \$14,094, Club Kiwanis Rouyn Inc Rouyn Que \$15,994, Club Les Trois Tentés Lachute Que \$10,191, Club Lions Chibougamau Chibougamau Que \$18,474, Club Lions d'Amos Amos Que \$21,732, Club Lions de Chapais Chapais Que \$13,386, Club Lions de Ste-Thérèse Ste-Thérèse Que \$41,062, Club Lions Label sur Quevillon Que \$15,360, Club Lions Répétigny Inc Répétigny Que \$24,654, Club Lions Ste-Anne des Monts Ste-Anne des Monts Que \$14,377, Club Lions Windsor Inc Windsor Que \$14,704, Club Loisirs de Languedoc Inc Abitibi Que \$15,094, Club Montagne du Saguenay Enr Chicoutimi Que \$17,806, Club Moto Neige la Butte Inc comté Arthabaska Que \$12,352, Club Moto Neige Ste Beatrix Ste Beatrix Que \$15,300, Club Motoneige Cougars comté Rimouski Que \$18,163, Club Motoneige la Coulée Verte Albertville Matapédia Que \$12,576, Club Motoneige les Conquérants Kamouraska Que \$16,345, Club Motoneige Mastigouche Inc St-Alexis des Monts Que \$21,610, Club Motoneiges Nomade Inc St-Ludger de Milot Que \$12,884, Club Nautique du Lac Brompton St-Denis de Brompton Que \$12,347, Club Nautique St-Laurent Inc Berthier Que \$10,190, Club Norfond Inc Baie Comeau Que \$16,410, Club Optimiste

Val D'or Inc Val D'or Que \$21,504, Club Optimiste St-Mathieu St-Mathieu Lac Bellemare Que \$14,070, Club Optimiste d'Amqui Amqui Que \$10,066, Club Optimiste de New Carlisle New Carlisle Que \$15,508, Club Optimiste de St-Barnabé nord St-Barnabé Que \$10,844, Club Optimiste de Thurso Thurso Que \$11,434, Club Optimiste Louiseville Inc Louiseville CP 92 Que \$26,635, Club Optimiste Pat Inc M E Pointe-aux-Trembles Que \$23,545, Club Optimiste Roberval Roberval Que \$11,412, Club Optimiste Senneterre Inc Senneterre Que \$21,988, Club Optimiste St-Chrysostome St-Chrysostome Que \$21,023, Club Ornithologue Quebec Inc Orsainville Que \$14,714, Club Plein Air Roberval Inc Roberval Que \$15,322, Club Plongée Sous-marine La Tuque Que \$10,946, Club Récréatif Alpin Dumas Petit Saguenay Que \$21,704, Club Richelieu Caplan Que \$10,671, Club Richelieu de Thurso Thurso Que \$11,746, Club Richelieu Lorrainville Lorrainville Que \$15,186, Club Richelieu Rimouski Que \$11,662, Club Richelieu St-Jovite St-Jovite Que \$15,150, Club Rotary de Rimouski Rimouski Que \$17,774, Club Rotary et Optimiste St-Anicet comté Huntingdon Que \$12,349, Club Rotary Inc Malartic Malartic Que \$15,246, Club Rotary Rouyn Noranda Inc Noranda Que \$15,495, Club Rotary Val d'Or Val d'Or Que \$15,210, Club Ski de Fond Bois Francs Arthabaska Que \$14,923, Club Ski de Fond Les Passes Montagnes Argenteuil Que \$10,811, Club Ski de Fond Montebello Montebello Que \$21,137, Club Social Loisirs St-Nicéphore St-Nicéphore Que \$30,770, Club Social Touristique Tadoussac Tadoussac Que \$10,285, Club Sportif comté Bonaventure Que \$13,824, Club Sportif Grande Coudée St-Martin Que \$17,121, Club Sportif Mont-Clair Inc St-Edouard Maskinonge Que \$17,000, Club Sportif Transmontagnes Anse St-Jean Que \$19,718, Club Tourelles Engr St-Joachim de Tourelle Que \$29,604, Club Voile Grande Rivière Station B Hull Que \$10,854, Club XM Copain du Lac Inc Alma Que \$10,197, Club Âge D'or Val Senneville Val Senneville Que \$22,363, CM de Sept Cantons Unis Sague Franquelin Que \$19,214, Co Or des Arts Plastiques Sutton Que \$14,999, Co Sports Loisirs Causapsal Causapsal comté Matapédia Que \$11,094, Cochrane Lee Golf Club Cochrane Ont \$11,425, Cochiching Indian Band Fort Frances Ont \$40,280, Collins Housing Committee Collins Ont \$22,951, Colonie de Vacances des Grèves Montreal Que \$13,824, Columbus Club of Fort Frances Ont \$20,912, Comité Bienfaisance St-Georges comté Gaspé Que \$19,719, Comité des loisirs de Brébeuf Brébeuf Que \$13,356, Comité Gestion et Administration Loisirs Paspebiac comté Bonaventure Que \$71,968, Comité Municipal Citoyens Rochebeaucourt Rochebeaucourt Que \$11,000, Comité Paroissial de Artfield Artfield Que \$13,254, Comité Protecteur Mutins Longueuil Longueuil Que \$17,112, Combermere Four Seasons Tourists Combermere Ont \$10,138, Comité Aide à la Jeunesse Robertsonville Que \$15,449, Comité Aréna Rivière au Renard Gaspé Que \$64,708, Comité Assouffis de Vivre Rimouski Que \$15,504, Comité Charm de la Ville de Sherbrooke Sherbrooke Que \$24,524, Comité Citoyens Inc Cap Seize Matane Que \$19,602, Comité Citoyens Rivière Éternité Rivière Éternité Que \$38,462, Comité Citoyens St-Cuthbert St-Cuthbert Que \$12,610, Comité Citoyens St-Jean Eudes Jonquières Que \$29,893, Comité Citoyens St-Luc Matane Matane Que \$36,880, Comité Citoyens St-Marc du Lac Les Étroits Que \$19,071, Comité Culturel de Port Colborne Port Colborne Ont \$15,952, Comité Culturel St-Zénon Que \$18,188, Comité Culturel Ville Chibougamau Chibougamau Que \$10,687, Comité de la Garderie de Clarence Creek Clarence Creek Ont \$16,377, Comité de Loisirs de Newport Newport comté Gaspé Que \$49,256, Comité de Loisirs Grande Rivière Grande Rivière Que \$10,208, Comité des citoyens St-Bernard St-Bernard sur Mer Que \$12,102, Comité des Citoyens St-Siméon Que \$13,816, Comité des Citoyens Vieux Québec Québec Que \$23,836, Comité des Loisirs Abitibi Ouest Que \$10,860, Comité des Loisirs de Colomby Abitibi Que \$16,592, Comité des Loisirs de Grande Rivière Grande Rivière Que \$15,397, Comité des Loisirs de

ANPOWER AND IMMIGRATION—Continued

Menport Menport Que \$10,034, Comité des Loisirs des Jeunes Anse au Griffon Que \$10,831, Comité des Loisirs Îles-de-la-Madeleine Que \$13,845, Comité des Loisirs Intermunicipaux St-Vianney Que \$14,556, Comité des Loisirs Larouche Que \$12,126, Comité des Loisirs St-Viateur Amos Que \$12,238, Comité des Loisirs Tibériade Ste-Veronique Que \$17,398, Comité des Loisirs Val Barrette Val Barrette Que \$11,199, Comité des Organismes Sociaux Laval Pont Viau Laval Que \$10,044, Comité développement et Coaticook Coaticook Que \$20,040, Comité Développement Industriel Coaticook Coaticook Que \$20,833, Comité du Centre des Loisirs St-Louis de France Que \$10,831, Comité du Musée Forestier Baie Comeau Que \$11,585, Comité Intermunicipal St-André Avellin comté Papineau Que \$19,299, Comité Italo-Canadien Entraide Mont Royal Que \$10,865, Comité Jeunes Mile End Ouest Montreal Que \$14,443, Comité la Relève Val-Brillant Val Brillant Que \$49,755, Comité Liaison Handicappés Montreal Que \$17,304, Comité Local Municipal Sablon Que \$15,491, Comité Local Municipal Tête à la Baleine Que \$12,227, Comité Loisirs de Destor Destor Que \$17,543, Comité Loisirs de Fassett Fassett Que \$13,749, Comité Loisirs Grande Rivière Grande Rivière Ouest Que \$14,929, Comité Loisirs Hervey Jonction Hervey Jonction Que \$12,833, Comité Loisirs St-Cœur-de-Marie St Cœur de Marie Que \$10,482, Comité Loisirs St-Jean Inc Montreal Que \$24,044, Comité Loisirs St-Lin Inc Ville des Laurentides Que \$16,994, Comité Loisirs Ste-Cécile Ste-Cécile Que \$16,130, Comité Loisirs Ste Croix Inc Shawinigan Que \$22,570, Comité Loisirs Ste-Georgette Inc Ste Gertrude Que \$16,050, Comité Loisirs Ste-Hélène Ste Helene Que \$12,240, Comité Loisirs Stratford Stratford Centre Que \$17,565, Comité Loisirs Venise Québec Venise en Quebec Que \$31,392, Comité Municipal de Laniel Laniel Que \$18,402, Comité Organisation Thetford Mines Que \$11,379, Comité Parc et Récréation Lavo Penetanguishene Ont \$12,318, Comité Prot d'Échange de Service Baie Comeau Que \$13,194, Comité Protection St-Augustin St Augustin Que \$18,141, Comité Régional 3ième Âge St-André Avellin Que \$14,684, Comité Secteur V Brome Que \$13,182, Comité Services Paroissiaux St-Alexis-des-Monts Que \$23,150, Comité Social Belle-Anse Inc comté Gaspé Que \$20,090, Comité Socio Culturel Rivière au Tonnerre Que \$14,014, Comité Sportif de l'Alverne comté Bonaventure Que \$24,053, Comité Sports & Loisirs Bonaventure Que \$19,739, Comité Sports Gentilly Inc Ville de Beaucourt Que \$18,689, Comité Sports Loisirs comté Wolfe Que \$13,532, Comité Sports Ste-Thérèse Ste-Thérèse Que \$18,598, Comité touristique historique Drummondville Que \$15,960, Comm au Chêne de Mambre Inc Ste-Sophie Que \$11,403, Comm d'urbanisme V de la Baie Ville de la Baie Que \$23,419, Comm Industrielle N Portneuf Saint Raymond Que \$17,628, Comm Industrielle Pte Levy Levis Que \$15,001, Comm Intermunicipale Loisirs St-Tite Que \$10,498, Comm Loisirs d'Iberville Inc Iberville Que \$14,256, Comm Loisirs de Berthier Inc Berthierville Cte Berthier Que \$10,252, Comm Municipale des Loisirs St-Honoré Que \$11,882, Comm Serv Greater Ham YMCA Hamilton Ont \$15,959, Comm Sports Loisirs Donnacona Donnacona Que \$14,172, Commission Municipale des Loisirs Port Joli Que \$13,526, Commission Scolaire Arvida Jonquière Arvida Que \$11,236, Commissariat industriel Jak Jonquière Que \$10,271, Commissariat Scout D C Q Victoriaville Que \$11,088, Commission d'Expansion Économique Shawinigan Que \$19,572, Commission des Loisirs St Bruno de Guigues Que \$11,288, Commission Loisirs d'Iberville Iberville Que \$22,844, Communauté Hellénique Île Montréal Montreal Que \$16,000, Confederat Indiens Québec Caughnawaga Que \$11,073, Conifex Enrg St Jacques le Mineur Que \$11,736, Conseil Bande Montagnais Lac St J Pointe Bleue Que \$10,838, Conseil régional Développement Région 04 Trois-Rivières Que \$15,204, Conseil Bande Indiens Romaine Comté Duplessis Que \$39,985, Conseil Bande Obedjiwan St Michel des Saints Que \$19,270, Conseil Bandes Hurons Lorette Village des Hurons Que \$13,704, Conseil Berthierville Chevalier Berthierville Que \$11,453, Conseil Com-

munaire du Parc Bagotville Que \$11,529, Conseil Comté Lac St-Jean-Ouest Normandin Que \$33,334, Conseil de Bande de Natashquan Pointe Parent Que \$10,685, Conseil de Bande les Escoumiers Que \$54,444, Conseil de Pastorale Paroisse Ottawa Ont \$16,536, Conseil des Écoles Séparées New Liskeard Ont \$14,738, Conseil des Loisirs Côte Nord Hauterive Que \$48,948, Conseil Développement Ligne Aérienne Amos Que \$17,007, Conseil du Québec de l'Enfance Montreal Que \$11,700, Conseil du Québec pour l'Enfance Montreal Que \$20,301 Conseil Famille Richelieu St-Hyacinthe Que \$22,974, Conseil Intermunicipal Coopération Jonquière Que \$13,046, Conseil Inter Loïs Temiscouata Notre Dame du Lac Que \$17,100, Conseil Intermunicipal Loisirs Ascension Lac St-Jean Que \$15,103, Conseil Intermunicipal Loisirs St Jean de Dieu Que \$69,181, Conseil Intermunicipal des Loisirs St Jean de Dieu Que \$10,479, Conseil Intermunicipal Érable Comte Rivière du Loup Que \$39,736, Conseil Loisirs Côte Nord Inc Hauterive Que \$20,995, Conseil Municipal Ste-Marguerite Comté Matapédia Que \$16,464, Conseil Municipal Collaboration St-Simeon Que \$62,707, Conseil Municipal d'Aganish Aganish Que \$21,715, Conseil Obedjiwan Obedjiwan Que \$11,688, Conseil Régional développement Lanaudière Joliette Que \$11,004, Conseil Rég Lois des Laurentides St Jerome Que \$12,906, Conseil Régional Pastorale Limoilou Que \$16,531, Conseil Régional Dévelo Lanaudière Joliette Que \$53,250, Conseil Régional ACFO Témiskamingue New Liskeard Ont \$19,089, Conseil Régional des Loisirs Hull Que \$10,542, Conseil Régional Développement Jonquière Que \$18,576, Conseil Régional Loisirs Macamic Que \$20,071, Conseil Régional Loisirs Saguenay Alma Que \$12,620, Conseil Régional Loisirs Alma Que \$35,849, Conseil Régional Loisirs Lanaudière Joliette Que \$11,976, Conseil Zone Touristique Alma Alma Que \$32,435, Consolidated Bathurst Limitée Grand Mere Que \$22,642, Constance Lake Band No 92 Calstock Ont \$24,279, Constantin Michael Montreal Que \$11,000, Contact Rivu Sud Longueuil Inc Longueuil Que \$13,094, Copale Coop Prom Artisra Etroits les Etroits Que \$10,926, Corporation of the Township of Hearst Hearst Ont \$15,808, Cornwall Handicapped Association Cornwall Ont \$17,571, Cornwall Public Library Board Cornwall Ont \$22,373, Cornwall Ski Club Inc (Nordic) Cornwall Ont \$14,079, Corporation Affaires et Ud Cégep Outaouais Hull Que \$11,055, Corporation Camp Marcel Inc St Beatrix Que \$20,583, Corp Centre Sportif Benoît Roberval Que \$65,318, Corporation Centre Sportif Mistassini Mistassini Que \$22,289, Corporation Chute-à-l'Ours Normandin Normandin Que \$19,803, Corporation Comté de Témiscamingue Ville Marie Que \$28,099, Corporation Conseillers Sociaux Québec Montreal Que \$19,027, Corporation de l'étoile Montreal Que \$26,037, Corporation de la Ville de St-Gabriel St-Gabriel Que \$16,800, Corporation des Cantons Unis d'Eilber Mattice Ont \$17,024, Corp Développement Loisirs Lac Bouchette Lac Bouchette Que \$15,218, Corporation du Canton Montminy Montmagny Que \$12,705, Corporation du Musée Lac-à-la-Croix Lac a la Croix Que \$13,344, Corp du Village de L'Annonciation l'Annonciation Que \$16,035, Corporation épiscopale Catholique Joliette Que \$13,516, Corporation Festival Forestier Côte Nord Baie Comeau Que \$17,336, Corp Foyer Âge d'Or la Sarre Que \$27,671, Corporation Foyer Pionnier Hébertville Hébertville Que \$29,669, Corporation Imp Dist North Shore Spanish Ont \$16,138, Corporation Init Plein Air Davignon Cowansville Que \$11,064, Corporation Loisirs Ange-Gardien L'Ange Gardien Que \$12,651, Corporation Loisirs de Beaucanton Beaucanton Que \$22,211, Corporation Loisirs de Villebois Abitibi Que \$12,503, Corporation Loisirs Drummondville Drummondville Que \$21,030, Corporation Loisirs Rivière-du-Loup Rivière du Loup Que \$12,023, Corporation Loisirs St-Francois-de-Sales St Francois de Sales Que \$42,106, Corporation Loisirs St-Pierre Patri La Patrie Que \$25,162, Corporation Municipale Baie-de-Shawinigan Baie de Shawinigan Que \$10,000, Corporation Municipale de Ragueneau Ragueneau Que \$59,723, Corporation Municipale Grosses Roches Cte Matane

MANPOWER AND IMMIGRATION—Continued

Que \$47,123, Corporation Mun Lac-Carré Lac Carre Que \$33,780, Corporation Municipale Lac-St-Marie Lac Ste Marie Que \$11,333, Corporation Municipale les Escoumins Escoumins Que \$42,415, Corporation Municipale N-D Pontmain Co Labelle Que \$15,163, Corporation Municipale Pabos Mills Chandler Que \$44,867, Corporation Municipale Paroisse St-Antoine Lotbinière Que \$13,775, Corporation Municipale Paroisse St-Michel des Saints Michel des Saints Que \$27,538, Corporation Municipale Paspébiac-Ouest Paspébiac Ouest Que \$10,808, Corporation Municipale Pointe-aux-Outardes Charvelox Que \$46,226, Corporation Municipale St-Adelme Cte Matane Que \$22,451, Corporation Mun St-Charles-Borromée Joliette Que \$10,152, Corporation Municipale St-Edmond St Edmond Que \$31,720, Corp Municipale St-Émile-de-l'Énergie St-Émile-de-l'Énergie Que \$15,223, Corporation Municipale St-Louis-du-Ha-Ha St-Louis-du-Ha-Ha Que \$22,522, Corporation Municipale Ste-Julienne Ste Julienne Que \$31,037, Corp Municipale Ste-Madeleine Gaspé Que \$58,940, Corporation Municipale Village de Cap-aux-Meules Îles-de-la-Madeleine Que \$11,040, Corporation Municipale Village Mt-St-Pierre Mont-St-Pierre Que \$12,858, Corp Municipale Village St-Jacques St Jacques Que \$37,544, Corporation Municipale Village St-Timothée St-Timothée Que \$17,465, Corporation Municipale Ville Berthierville Berthierville Que \$63,654, Corp Municipale Ville d'Anjou Montreal Que \$19,860, Corporation Municipale Ville de Bécancour Bécancour Que \$17,840, Corporation Municipality de Poularis Ste Rose de Poularis Que \$19,097, Corporation Muni Canton La Minerve La Minerve Cte Labelle Que \$17,504, Corporation Muni du Comte de Portneuf Cap Sainte Que \$12,173, Corporation Muni Lac du Cerf Cte Labelle Que \$12,510, Corporation Muni Lac St-Joseph St Joseph du Lac Que \$12,000, Corporation Muni Paroisse St-Côme St-Côme Co Berthier Que \$30,640, Corporation Muni Paroisse St-Philippe St-Philippe-de-Laprairie Que \$21,561, Corporation Muni St-Louis-de-Terrebonne St-Louis-de-Terrebonne Que \$22,391, Corporation Muni Village Laurier Laurier Station Que \$11,949, Corporation Muni Village Parent Parent Que \$12,381, Corporation Muni Village St-Ambroise St-Ambroise Que \$37,123, Corporation Muni Canton Grand-Calumet Île du Grand Calumet Que \$15,575, Corporation Muni de Natashquan Natashquan Que \$13,316, Corporation Muni de Newport Newport Que \$13,262, Corporation Muni de Palmarolle Palmarolle Que \$21,600, Corporation Muni Entrelacs Entrelacs Que \$26,519, Corporation Muni Petite-Vallée Petite Vallée Que \$26,560, Corporation Muni St-Ignace-de-Loyola St-Ignace-de-Loyola Que \$10,489, Corporation Muni St-Louis-de-France St Louis de France Que \$11,000, Corporation Muni Ste-Jeanne-d'Arc Que \$18,781, Corporation Muni Village de Barraute Barraute Que \$84,029, Corporation Muni Ville Laurentides Ville des Laurentides Que \$24,076, Corp Muni Ville St-Gabriel Ville de St Gabriel Que \$15,800, Corporation Muni Blue Sea Blue Sea Lake Que \$26,805, Corporation Muni St-Alban St Alban Que \$10,000, Corporation Muni St-Lambert Abitibi Ouest Que \$18,336, Corporation Municipale Cloridorme Cloridorme Que \$19,432, Corporation Municipale de Fatima Île de la Madeleine Que \$66,354, Corporation Municipale de Newport Newport Que \$11,088, Corporation Municipale de Pabos Pabos Cte Gaspé Est Que \$11,405, Corporation Municipale de Piopopolis Piopopolis Que \$14,037, Corporation Municipale de Saint-Donat Saint Donat Co Montcalm Que \$10,813, Corporation Municipale l'Ascension l'Ascension Que \$14,767, Corporation Municipale Montpellier Montpellier Que \$11,731, Corporation Municipale Ville Barraute Barraute Que \$12,474, Corporation Oeuvres Diocèse Gaspé Gaspé Que \$12,228, Corporation of Borough of Scarborough Scarborough Ont \$11,188, Corporation of County of Wellington Fergus Ont \$10,186, Corporation of Ear Falls Ear Falls Ont \$23,216, Corporation of the Town of Kearney Kearney Ont \$19,772, Corporation of the Town of Port Hope Pt Hope Ont \$11,277, Corp of the Town of Prescott Prescott Ont \$30,612, Corporation of the Town of Trenton Trenton Ont \$11,572, Cor-

poration of the Township of Armour Burk's Falls Ont \$12,336, Corporation of the Township of Murray Trenton Ont \$10,331, Corporation of the Township of Beardmore Beardmore Ont \$27,300, Corporation of the Township of Perry Emsdale Ont \$10,258, Corporation of the Township of Vespra Barrie Ont \$11,553, Corporation of the Village of Paisley Paisley Ont \$11,332, Corporation of Town of Bruce Mines Bruce Mines Ont \$12,000, Corporation of Town of Pickering Pickering Ont \$10,114, Corporation of Township of N Himsford Callander Ont \$13,312, Corporation of Twn of Penetanguishene Penetanguishene Ont \$16,694, Corporation of Twnshp of Rideau North Gower Ont \$11,240, Corporation of Twnshp of Collingwood Clarksburg Ont \$10,637, Corporation of Twnshp of Glamorgan Gooderham Ont \$11,712, Corporation of Township of Anson Hindon & Minden Ont \$11,889, Corporation of Township of Belmont & Methu Havelock Ont \$10,247, Corporation of Vill of Chalk River Chalk River Ont \$12,505, Corporation of Vill of Victoria Harbour Victoria Harbour Ont \$16,187, Corporation of Village Chesterville Chesterville Ont \$16,656, Corporation of Village of Hastings Hastings Ont \$15,942, Corporation Profes Psychologiques Mtl Montreal Que \$23,222, Corp Promot Indust Rivière du Loup Que \$15,000, Corporation Résidence des Jeunes Inc Sorel Que \$27,104, Corporation Services aux étudiants Jonquière Que \$10,190, Corporation Town of Blind River Blind River Ont \$44,175, Corporation Town of Little Current Little Current Ont \$29,505, Corporation Town of Parry Sound Parry Sound Ont \$19,520, Corporation Town of Thessalon Thessalon Ont \$20,648, Corporation Township of Cardiff Bancroft Ont \$12,683, Corporation Township of Mayo Bancroft Ont \$10,473, Corporation Township of Black River Matheson Matheson Ont \$19,534, Corp Twp of Papineau Mattawa Ont \$18,581, Corp Twp of Strong Sundridge Ont \$17,521, Corp Vieux Moulin Marcoux Inc Pont Rouge Que \$11,214, Corp Village Bobcaygeon Bobcaygeon Ont \$11,845, Corp Village of Shawville Shawville Que \$14,595, Corp Village St-Georges Windsor St Georges de Windsor Que \$10,378, Corp Auberge Caplan Sept-Îles Que \$21,000, Corpora Muni Village St-Bonif St Boniface Shawinigan Que \$14,909, Corporat Muni Pabos Cte Gaspé Est Que \$11,955, Corporation Camp Sable Chaud Amqui Que \$13,736, Corporation du Camp Marcel Inc Ste Béatrix Que \$12,654, Corporation Kat Mil St-Jérôme Que \$10,026, Corporation la Maissonnette Montreal Que \$18,519, Corporation Municipale Beauce Que \$12,876, Corporation Municipale Brébeuf Brébeuf Que \$16,500, Corporation Municipale de Fati Îles de la Madeleine Que \$17,358, Corporation Municipale du Com Cap Santé Que \$14,627, Corporation Municipale Mont Carmel Valmont Que \$10,872, Corporation Municipale St-Félix St-Félix de Dalquier Que \$14,045, Corporation Municipale Ste Jeanne d'Arc Que \$23,638, Corporation Municipale St Aimé des Lacs Que \$26,954, Corporation Municipale Ville S Ville Saint Pascal Que \$11,480, Corporation Professionnelle de Suite 130 Montreal Que \$10,224, Corporation Via Lévis Que \$11,611, Corporation Villa Maronniers Montreal Que \$13,964, Côte des Neiges Black Commu Montreal Que \$13,800, Côté Ronald R Montreal Que \$22,633, Council on Cont Educ Brantford Brantford Ont 429-224, Countess & Lewis Holdings Ltd Windsor Ont \$19,546, Counties of Stormont Dundas & Cornwall Ont \$19,187, CRD Saguenay L S Jean Chiboua St-David-de-Falardeau Que \$13,670, Crisis Homes Inc Thunder Bay Ont \$16,858, Crouch Neighbourhood Res Cire London Ont \$27,163, Crystal Beach Comm Assoc Crystal Beach Ont \$12,752, Crystal Beach Comm Project Crystal Beach Ont \$21,076, CSS du Centre du Québec Shawinigan Que \$12,160 CTE Local Serv Communautaires Laurier Station Que \$12,053, Ctr de Ski Mont St Mathieu Inc Rivière du Loup Que \$12,360, Ctr Écologique Port au Saumon Rigaud Que \$24,738, Ctr Foyer Sacre-Cœur de Hull Hull Que \$24,371, Ctr Jour de Hoyer Joseph Denys Trois-Rivières Que \$10,482, Ctr Local Serv Communautaires Sherbrooke Que \$13,270, Ctr Plein Air Mont Lac Vert Hébertville Que \$15,108,

MANPOWER AND IMMIGRATION—Continued

Ctr Social de la Croix Blanche Quebec Que \$10,428, Ctr Loc Serv Comm St-Hubert St-Hubert Que \$20,154, Cultivateurs Univ St-Félicien St-Félicien Que \$10,080, Curadeau Isabelle Mme Gaspé C P 12 Que \$17,131, Curve Lake Band Curve Lake Ont \$21,675, Daigle Nicole Côtes des Neiges Que \$20,094, Dalles Band Council Kenora Ont \$13,993, Dames Fermières de St-Clément Saint-Clément Que \$25,194, Dames Patronnes Victoriaville Que \$12,959, Daoust Raynald Verdun Que \$12,880, Dartmouth Community Centre Fontenelle Que \$17,504, Deer Lake Band Council Favourable Lake P O Ont \$24,929, Demers Renaud Ste-Sophie de Levrard Que \$12,125, Dénies Montpas Montreal Que \$10,232, Dep d'Anthropologie Univ Laval Ste-Foy Que \$16,122, Dep of Soc Serv Reg Munic Peel Bramalea Ont \$18,930, Dept of Parks & Rec North Bay North Bay Ont \$20,313, Dept of Rec City of Peterbor Peterborough Ont \$12,391, Dept of Recreation Peterboroug Peterborough Ont \$11,368, Deslauriers Léa St-Léonard Que \$10,000, Desroches Édouard St-Gabriel-de-Brandon Que \$15,519, Desroches Huguette Ville St Gabriel Que \$18,000, Desrosiers André Montreal Que \$19,429, Dialogue Theatre Company Cornwall Ont \$22,283, Diamond Gilles Mme St Barnabé Nord Que \$12,398, Diane Lapointe Montreal Que \$20,170, Dilke Municipality Pine-wood Ont \$12,645, Dinorwic Metis & Non Status in Dinorwic Ont \$25,922, Dixon Hall Neighbourhood Soci Toronto Ont \$11,569, Dokis Indian Band Monettville Ont \$22,030, Domaine Bel Age St-Cœur-Marie St Cœur de Marie Que \$24,548, Domaine Communautaire Lac Long St-Émile de l'Énergie Que \$13,104, Domaine Sportifs Is Aurele Beauce Sud Que \$19,511, Dryden Athletic & Rec Commissi Dryden Ont \$10,080, Dryden Metis & Non Stat Ind As Dryden Ont \$15,940, Dubreuilville Rec Committee Dubreuilville Ont \$13,494, Dufour Louis Mario Inst Prom Sorel Que \$11,970, Durham Reg Development Found Whitby Ont \$11,984, Eagle Lake Band 27 Eagle River Ont \$15,359, Eagle River Metis & Non Statu Eagle River Ont \$21,854, Ear Falls Recreation Dept Ear Falls Ont \$10,863, East End Boys and Girls Club Montreal Que \$21,898, East York Public Library Board Toronto Ont \$10,627, Échevin Marc Riopel Gaspé Que \$19,006, Eco Centre Sylvain Pointe-aux-Trembles Que \$19,063, École Football Des Patriotes Trois-Rivières Que \$13,860, École Initi Serv Cap Madelein Cap de la Madeleine Que \$14,848, École Mainmonide Côte St-Luc Que \$11,424, École Musique Outaouais Inc Hull Que \$11,847, École Polyva Lucien Pagé Montreal Que \$13,228, Eganville Gratton & Wilberfor Eganville Ont \$44,520, Eileen A Edwards Ft Erie Ont \$11,841, Elans Thetford Mines Inc Thetford Mines Que \$14,640, Elizabeth Ida Patterson Gaspe Que \$15,951, Elizabeth Riel Crystal Beach Village Ont \$15,512, English Mavis Mrs Gaspe Que \$12,758, Espanola Recreation Committee Espanola Ont \$23,542, Essex County in Review Harrow Ont \$10,846, Estelle Gilberte Cloutier Audet Que \$14,002, Etobicoke Centrl Info & Refrll Irlington Ont \$10,986, Evelyn Steele Notre Dame Que \$11,240, Exposition Régionale et Culturel St-André-Avellin Que \$15,624, Ext Care Unit Well Co Gen Hosp Welland Ont \$14,366, F I Enseignants En Rythmique PQ \$10,438, Fabr Paroisse Cathédrale St-Je Saint-Jérôme Que \$14,457, Fabrique de Chap Chat Cap Chat Que \$10,427, Fabrique de L'Assomption Shawinigan Que \$13,488, Fabrique de St-Hugues St-Hugues Bagot Que \$13,104, Fabrique de St-Laurent Mataped Matapédia Que \$10,887, Fabrique de St-Louis-Ravignan St-Louis-Ravignan Cté D Que \$10,098, Fabrique de Ste-Félicité L'Islet Que \$25,162, Fabrique Évangéliste Canton Begin Que \$19,408, Fabrique Ferland Boileau Cté Dubuc Que \$11,947, Fabrique Immaculée Conception Trois-Rivières Que \$24,547, Fabrique Notre-Dame Assomption Montreal Que \$21,851, Fabrique Notre-Dame-du-Rosaire Co Lac St-Jean Que \$18,248, Fabrique St-Bernard Shawinigan Shawinigan Que \$17,176, Fabrique St-Cœur-de-Marie Chandler Que \$13,656, Fabrique St-Félix Blue Sea Lake Que \$18,758, Fabrique St-Gérard Magella Larouche Que \$27,231, Fabrique St-Ludger Beauce Sud Que \$22,121, Fabrique

St-Marcel Chibougamau Chibougamau Que \$15,600, Fabrique St-Maurice St-Maurice Que \$21,881, Fabrique St-Simon St-Simon Que \$10,330, Fabrique St-Thomas de Claxton St-Thomas de Claxton Que \$21,300, Fabrique St-Vital de Clermont Abitibi Que \$17,558, Fabrique St-Zénon-de-Piopolis Que \$13,271, Fabrique Ste-Brigitte Cadillac Cadillac Que \$26,613, Fabrique Ste-Genève Batisca Ste-Genève Batiscan Que \$11,949, Father James W MacDonald Montreal Que \$17,309, Fed Loisirs Sports Handi Que Montreal Que \$13,104, Féd; Quebe Canot Camping Montreal Que \$30,090, Fédé Sportive De Salaberry Montreal Que \$16,952, Fédéra Loisirs Sports Handicap Montreal Que \$21,030, Fédérat Loisirs Lacolle Inc Lacolle Que \$16,913, Fédération Agricoteurs du Quebec Montreal Que \$15,161, Fédération Canotage Québec Montreal Que \$11,496, Fédération de Canotage du Québec Montreal Que \$23,821, Fédération des Jeunes Chambres Montreal Que \$13,397, Fédération Hockey Mineur Beauh Beauharnois Que \$21,799, Fédération Québec de Canot Montreal Que \$14,370, Fédération Unions Familles Inc Montreal Que \$12,661, Festival du Bleu du Lac St-J Mistassini Que \$13,320, Festival Western St-Tite Inc St-Tite Que \$14,688, Filles d'Isabelle Rawdon Que \$18,469, Filles d'Isabelles St-Luc Chicoutimi Nord Que \$14,618, Filles Isabelles Cercle Gaspe Que \$20,681, First Place \$10,884, First Step Incorporated Orillia Ont \$20,216, Fisher & Herrick Rec Comm Baichawana Bay Ont \$10,346, Fleurette Grenon Ste-Martine Que \$17,010, Fondation Félix Goyer Montreal Que \$11,827, Fondation N C I C Quebec Montreal Que \$35,740, Fondation Québec Maladies Cœur Trois-Rivières Que \$11,993, Fort Albany Sinclair Island BD Fort Albany Ont \$12,456, Fort Erie Tourism Development Fort Erie Ont \$96,254, Fort Frances Metis & Non Statu Fort Frances Ont \$13,306, Fort Frances Public Library Fort Frances Ont \$10,968, Fort Hope Indian Band Via Nakina Ont \$43,186, Fort Severn Band Fort Severn Ont \$12,456, Fortin Pierre Montreal Que \$21,137, Foundation N C I C Québec Montreal Que \$26,192, Foundation NCIC Québec Montreal Que \$13,854, Foyer Jeanne Mance Inc Lac Mégantic Que \$12,147, Foyer Jeunesse Inc St-Prime Que \$16,830, Foyer Joseph Denys Inc Trois-Rivières Que \$16,675, Foyer Thérèse Martin Inc Rivière Ouelle Que \$11,678, Fraternité Colombienne Preissa Abitibi Est Que \$24,331, Fraternité Malades et Handicap Asbestos Que \$17,372, Fréchette St-Arnaud Helen Outremont Que \$16,368, Fred Victor Mission Toronto Ont \$13,628, Ft Frances Metis & Non Status Fort Frances Ont \$16,314, G & B Halfway House Owen Sound Ont \$19,739, G R Smith Landscape Architect Schumacher Ont \$15,691, G S E L R Enrg Leblond André Falardeau Que \$15,726, Gaétane Bisson Montreal Que \$26,147, Gaétane Geofroy Parent Que \$10,723, Gagnon Ilberte Outremont Que \$19,968, Gananaska Region Conservation Port Hope Ont \$13,966, Garde Paroissiale Inc Cté Bonaventure Que \$37,437, Garden River Band Of Ojibways Sault-Ste- Marie Ont \$79,080, Garderie Cailou Lapiere Inc St-Hubert Que \$17,742, Garderie Coop St-Jean-Baptiste Québec Que \$10,388, Garderie Fleur De Soleil Inc Plessisville Que \$19,299, Garderie Jardin Fleuri St-Rémi Que \$14,841, Garderie Le Petit Prince Pointe-aux-Trembles Que \$14,604, Garderie Populaire St-Michel St-Michel Que \$11,004, Gelinas Rose Abelle Lac Bellemare St-Maurice Que \$14,926, Gendron Roland G Valleyfield Que \$18,018, Geofroy Germaine Montreal Que \$20,096, Gendron Roland G Valleyfield Que \$18,018, Geoffroy Germaine Montreal Que \$20,096, George Delatolla Montreal Que \$15,982, Georges Laliberté Prés Grand'Mère Que \$17,814, Georges Menachi Arvida Que \$13,387, Georgeette Jussaume Saint-Denis Sur Richeli Que \$16,115, Georgian Bay Airport Comm Parry Sound Ont \$23,088, Georgian Rte Loc of Ont Metis Britt Ont \$24,729, Geraldton Native Women's Group Geraldton Ont \$17,211, Gervais Denise Mee Maple Grove Que \$16,999, Gibson Watha Band Bala Ont \$26,348, Gillies Volunteer Fire Departm Kakabeka Ont \$10,465, Girard Raymond Alma Que \$16,278, Girouard M Fernande Montreal Que \$14,729, Gittens Mr Seifegroy a Montreal Que

MANPOWER AND IMMIGRATION—Continued

\$15,449, Glengary Genealogical Society Lancaster Ont \$11,447, Group Geraldton Ont \$17,211, Gervais Denise Mme Maple Grove Que \$16,999, Gibson Watha Band Bala Ont \$26,348, Gillies Volunteer Fire Departm Kakabeka Ont \$10,465, Girard Raymond Alma Que \$16,278, Girouard M Fernande Montreal Que \$14,729, Gittens Mr Seifergoy a Montreal Que \$15,449, Glengary Genealogical Society Lancaster Ont \$11,447, Gogams Citizen's & Rec Assoc Gogama Ont \$15,722, Golf Dallaire Rouyn Que \$17,504, Gowganda Comm Recreation Assoc Gowganda Ont \$36,510, Grand Prix Equestre trois Rivières Trois-Rivières Que \$10,000, Grassy Narrows Indian reserve Grassy Narrows Ont \$23,096, Gravel Eddy St-Zenon Que \$11,490, Great Canadian Theatre Company Ottawa Ont \$20,144, Greek Orthodox Ass Parents Montreal Que \$11,974, Greenwood Sch New Canadians Toronto Ont \$10,998, Gregoire Marie Wakefield Que \$19,452, Grey Bruce Regional Tourist Co Owen Sound Ont \$20,165, Group Action Toronto Ont \$10,964, Groupe Action Sociale Val D'Or Que \$37,924, Groupe Scout St-Marc Shawinigan Shawinigan Que \$18,432, Groupement Forestier Sud Dorche St-Prosper Que \$12,180, Groupement Prop De Boises La Malbaie Cte Charl Que \$12,457, Guite Claude L Montreal Que \$16,095, Guy St-Aubin Beauharnois Que \$12,360, Haliburton Cnty Snowmobile Ass Minden Ont \$12,752, Hamel Francois Montreal Que \$10,847, Hamilton E Kiwanis Boys' & Gir Hamilton Ont, \$21,412, Hamilton Wentworth Chapter of Hamilton Ont \$16,294, Hamilton Wentworth Creative AR Hamilton Ont \$15,793, Hamilton YWCA Ottawa St Branch Hamilton Ont \$16,242, Handicapped Action Group Dryden Ont \$12,976, Harc Incorporated Hanover Ont \$14,788, Hardy Yvan Ste-Foy Que \$11,502, Harmony Centre Skills Unlimit Red Lake Ont \$14,180, Harrington Harbons Local Comm Duplessis Cte Que \$18,030, Hastings Cnty Bd of Education Belleville Ont \$20,421, Hastings County Historical Soc Belleville Ont \$13,842, Hastings Prince Edw R C S Belleville Ont \$24,729, Hebeville Station Que \$16,387, Hélène Raymond Particulier Vic Longueuil Que \$12,541, Hellenic Community of Montreal Montreal Que \$30,316, Hellenic Feder Parents Mtl Montreal Que \$14,500, Helping Hands of Bracebridge Bracebridge Ont \$22,343, Henriette L Ratelle Montreal Que \$25,512, Henvey Inlet Band of Ojibways Pickering Ont \$29,747, Herbes Fines Du Quebec Lotbiniere Que \$11,947, Heritage Theatre Co Toronto Ont \$18,397, Hilda Stuart Verdun Que \$20,274, Hopetown Sports Club Paspebiac Que \$10,047, Hôpital De La Baie Inc La Baie Secteur Bagotvi Que \$16,771, Hôpital Louis Hyppolite Lafontaine Gaminlin Montreal Que \$19,205, Hôpital Saint-Charles Borromée Montreal Que \$24,679, Hôtel Dieu Hospital Cornwall Ont \$10,379, Human Service Community Inc Guelph Ont \$24,327, Huntsville & Dist Ass Ment Ret Huntsville Ont \$11,832, Huntsville Dist Memorial Hosp Huntsville Ont \$11,279, Hurkett Comm Centre Inc Hurkett Ont \$14,502, Improvement Dist of Gauthier Dobie Ont \$17,348, Indian Band 58 Longlac Ont \$74,763, Industries Brandon Ltee Ville St-Gabriel Que \$21,478, Information Kent Chatham Ont \$14,346, Information Markham Participat Markham Ont \$12,325, Inner City Summer Day Camp Montreal Que \$13,575, Inst Nat Can Aveugles Quebec Que \$18,019, Inst Nat Recherche Scient Inrs Ste-Foy Que \$13,350, Institut Des Sports du Québec Montreal Que \$120,237, Inter Comm Orangeville Ont \$11,906, Iron Bridge Recreation Comm Iron Bridge Ont \$23,891, Islington Band 29 Whitedog Ont \$12,645, Jacques B Leblanc Hull Que \$11,160, Jacques Lussier St-Fortunat Que \$18,373, Jane Finch Comm & Family Centr Downsview Ont \$11,800, Janelle Jeanne Drummondville Que \$23,767, Jean-Marc Hébert St-Félicien Que \$14,170, Jeanne Gordon Hlady Gananoque Ont \$15,485, Jeune Chambre Baie Comeau Haut Baie Comeau Que \$16,327, Jeune Chambre de Québec Inc Haute Ville Que \$18,264, Jeune Chambre de St-Hyacinthe St-Hyacinthe Que \$19,780, Jeune Chambre Petit Saguenay Petit Saguenay Dubuc Que \$13,350, Jeune Chambre St-Hyacinthe Inc St-Hyacinthe Que \$13,392, Jeunes Aubergistes Inc St-Gedeon Lac St-Jean Que

\$31,639, Jeunes Biologistes du Québec Rigaud Que \$12,234, Jodoin Pauline Montreal Que \$10,657, John D Light Ingleside Ont \$10,724, John Howard Soc of Niagara Fall Niagara Falls Ont \$20,812, John Howard Soc St Catharines St Catharines Ont \$11,094, John Ross Robertson Parents as Toronto Ont \$20,141, Joint Comm For Downhill Skiing Iroquois Falls Ont \$11,880, Joz Weider Regional Centre Collingwood Ont \$11,381, Jurgis Gedmintas Virginiatown Ont \$22,441, Juste Part Valleyfield Que \$17,604, Jutras Murielle Mme Victoriaville Que \$15,984, Kasabonika Lake Indian Band Kasabonika Ont \$25,745, Kawartha Youth Incorporated Lindsay Ont \$10,579, Ke Shi IA Ing Comm Resource Cen Thunder Bay Ont \$10,944, Kenneth David Livingstone London Ont \$20,000, Kenora Dist Del Art Manor Inc Keewatin Ont \$19,751, Kenora Fellowship Centre Kenora Ont \$11,680, Kenora Indian Res 38B Kenora Ont \$29,076, Kent Cnty Roman Cath Sep Sch B Chatham Ont \$17,784, Killarney Ladies Auxiliary Leg Killarney Ont \$14,190, Killarney Snomobile Club Killarney Ont \$21,520, Kingfisher Lake Band Kingfisher Lake Ont \$38,025, Kingston District Regional Brd Kingston Ont \$10,698, Kitiwin Communications Assoc Sandy Lake Ont \$14,264, Kiwanis Club of Cobalt Cobalt Ont \$13,779, L Brie Madeleine St-Bruno Que \$20,457, L E P H E M I Inc Waterloo Que \$11,124, L Harmonie St-Jacques Inc Causapsal Que \$10,752, L O T J La Rédemption ect Rimouski Que \$11,502, L'Amicale de l'École Supérieur Grand'Mère Que \$11,226, L'Ass Des Minisports à l'eleme Amos PQ \$13,082, L'Association des Étudiants d'Montreal Que \$10,496, L'Association Des Loisirs Notr Montreal Que \$24,417, L'Auberge des Pionniers Inc North Bay Ont \$14,343, L'Ent Def Ment Lanaudière Joliette Que \$11,426, L'Ent Inad Pascal Tache Inc L'Isletville Que \$18,420, L'œuvre des Terrains de Jeu Gaspé Que \$17,400, L'union Sport Val D'Or Inc Val D'Or Que \$23,643, La Barge Inc Paspebiac Ouest Que \$12,620, La C De Comm Labelle La Min Labelle Que \$20,520, La Chasse Galerie Longueuil PQ \$19,914, La Coop Théâtre la Bascule Montreal Que \$15,041, La Corporation Municipale Milot Que \$12,518, La Fabrique De St-Luc Chic Nord Que \$10,899, La Fabrique St-Godefroi Que \$50,068, La Fed Des Femmes Cdn Francais Pointe-Aux-Roches Ont \$14,805, La Ligue Propriétaires Vauvert Dolbeau Que \$12,487, La Maison Du Père Montreal Que \$12,336, La Maribue St-Urbain Que \$19,475, La Marmaille Inc Longueuil Que \$42,934, La Société Historique de l'Orme Hull Que \$12,182, La Vigie Centre Plein Air Inc Montreal Que \$13,488, La Villa Des Lys Inc Alma Que \$13,140, Lac La Croix Band Via Crane Lake \$14,013, Lac la Croix, Indian band Lac La Croix Ont \$31,682, Lac Seul Indian Band No 28 Lac Seul Ont \$20,460, Lacombe Claude C P 133 Maskinonge Que \$69,625, Lacombe Jean Louiseville Que \$12,305, Lady Bug Theatre Inc Belleville Ont \$18,850, Lafontaine Huguette Mme St-Damien de Brandon Que \$11,000, Lambton County Library Wyoming Ont \$17,575, Lamontagne Jean St-Augustin Que \$16,453, Landry Madeleine (Marie Céline Cornwall Ont \$10,813, Langlois Adrienne Montreal Que \$19,035, Lapointe Gisele Laval Que \$22,321, Larose Bellevance Anne Thetford Mines Que \$15,970, Larouche Louise Arvida Que \$24,810, Larouche Rocheleau Denise M Longueuil Que \$26,507, Laurentian Ski Club North Bay Ont \$10,389, Lauriault Laurier Montreal Que \$26,615, Lavigne Jean Francois Arvida Que \$14,365, Lawrence Heights Advisory Coun Toronto Ont \$21,339, Le Centre Culture Tournesol Windsor Ont \$10,134, Le Centre de Formation Laval Quebec Que \$25,272, Le Club Motoneige Evain Evain Que \$13,823, Le Comité des Loisirs St P L B St-Pierre Les Beuquets PQ \$10,860, Le Corps de Tambours et Clairi Victoriaville Que \$12,182, Le Petit Bonheur A S C Fortin St-Omer Que \$23,094, Le Théâtre De La Vallée Inc Trois-Rivières Que \$17,265, Le Théâtre de l'équilibre Inc Drummondville Que \$13,068, Leblanc Bernard Granby Que \$10,947, Leblanc Jeanne D'Arc Montreal Que \$37,703, Ledoux Suzanne Montreal Que \$13,101, Legault Louise Longueuil Que \$11,772, Lena White Wallaceburg Ont \$21,729, Leo Chapados Rivière St-Jean Que

MANPOWER AND IMMIGRATION—Continued

\$57,946, Leo's Boys Sports Association Montreal Que \$10,643, Les Amis De L'Oasis Inc St-Léonard Que \$17,338, Les Ateliers A P A M Inc Montreal Que \$16,487, Les Camps Collinac Inc Joliette Que \$15,792, Les Chevaliers De Colomb Asbestos Que \$21,723, Les Dames Auxiliaires Mont-Joli Que \$21,801, Les Jeunes Aubergistes Inc St-Gédéon Lac St-Jean Que \$11,225, Les Jeunesses Musicales Du Can Sherbrooke Que \$22,538, Les Lois Drummondville O Inc S Drummondville Que \$14,392, Les Lois Notre-Dame-Du-Sourire Notre-Dame-Du-Sourire Que \$16,632, Les Loisirs De Granby Inc Granby Que \$21,660, Les Loisirs de Palmarolle Inc Palmarolle Que \$11,004, Les Loisirs ne Desbiens Que \$37,734, Les Loisirs Ste-Hedwige Inc Ste-Hedwige Que \$12,086, Les Professeurs en Technique D Rimouski Que \$14,587, Les Tournesols Danseurs Inc Montreal Que \$24,348, Les Villages Etudiants Inc Trois-Rivières PQ \$13,524, Letourneau Raymond St-Jean I O PQ \$11,570, Levesque Jacques Baie Comeau Que \$20,110, Levesque Therese Mme Ste-Anne de Sorel Que \$14,302, Ligue Baseb St-Jean D'Iberville St-Jean Que \$17,267, Lindsay Public Library Lindsay Ont \$10,151, Little Britain Comm Centre BD Little Britain Ont \$11,800, Little Burgundy Community Work Montreal Que \$16,258, Local Committee Aylmer Sound Harrington Harbour Que \$15,083, Local Municipal Committee County Duplessis Que \$34,128, Local Municipal Committee St A St-Augustine Que \$14,459, Local 422 Anese Rouyn Que \$12,839, Localité de Joutel Joutel Que \$26,980, Loisir L'Association Grosse Roche Que \$11,610, Loisir Sport Handicapé Phys La Tuque Que \$13,668, Loisirs aux Quatres Vents St M St-Mathieu De Beloeil Que \$10,560, Loisirs Bishopton Dudswelle In Bishopton Que \$19,062, Loisirs Cap A L'Aigle Cap A L'Aigle Que \$26,535, Loisirs De Daveluyville Inc Cte Arthabaska Que \$16,289, Loisirs de St-Cyprien St-Cyprien Que \$10,098, Loisirs de St-Henri de Taillon St-Henri De Taillon PQ \$17,393, Loisirs de Ste-Rose Cte Bellechasse Que \$11,166, Loisirs et Sports De la Grande Grande Ile PQ \$10,291, Loisirs Handicapé Mental Inc Trois-Rivières Que \$16,524, Loisirs Inc Pointe du Lac R R 2 Pointe du Lac Que \$10,850, Loisirs Inter paroiss St-Maurice Gaspé Que \$18,174, Loisirs Isletville Inc Isletville Que \$18,916, Loisirs La Minerve Inc Cte Labelle Que \$22,769, Loisirs Melocheville Inc Melocheville Que \$17,093, Loisirs Mont-Louis Inc Mont-Louis Cte Gaspé Que \$34,597, Loisirs Notre-Dame Lorette Inc Ancienne Lorette Que \$19,332, Loisirs Quatre Saisons Inc St-Louis de Gonzague Que \$12,322, Loisirs Ruisseau Des Olives Gaspé Ouest Que \$23,750, Loisirs Sainte-Marguerite Inc Trois-Rivières Que \$13,536, Loisirs St-Ambrose Montreal Que \$20,788, Loisirs St-Barthelemy Inc St-Barthelemy Que \$12,840, Loisirs St-Barthelemy Montreal Que \$24,924, Loisirs St-Bernard Inc Shawinigan Que \$15,507, Loisirs St-Bernard Inc St-Bernard de Lacolle Que \$33,072, Loisirs St-Charles Drummond St-Charles Wendover Que \$20,569, Loisirs St-Claude de l'Estrée Co Richmond Que \$20,880, Loisirs St-Damien Inc St-Damien Que \$14,091, Loisirs St-François Inc Montma St-François Que \$12,142, Loisirs St-Léon Cowansville Cowansville Que \$31,492, Loisirs St-Léonard Shipshaw Shipshaw Que \$11,006, Loisirs St-Prosper Inc St-Prosper Cte Champlain Que \$19,897, Loisirs St-Raphaël Inc Neufchatel Quebec Que \$15,084, Loisirs St-Robert Frontenac In St-Robert Bellarmin Que \$14,627, Loisirs Ste-Gertrude Inc Ste-Gertrude Que \$21,484, Loisirs Ste-Hedwige Roberval Ste-Hedwige Que \$17,595, Loisirs Ste-Sophie d'Alfield Alfield Cte Pontiac Que \$12,396, London Regional Children's Mus London Ont \$14,835, Long Lake Band 7 Women's Soc Long Lake Ont \$30,249, Long Lake 58 Women's Association Longlac Ont \$65,799, Long Lake 77 Indian Reserve Longlac Ont \$16,784, Longlac Kenogami Metis Indian Longlac Ont \$11,929, Lost Villages Historical Society Ingleside Ont \$15,662, Louise Gagnon Rivières des Prairies Que \$36,319, Lount Local Rd Board South River Ont \$10,132, Lower Thames Valley Conservation Chatham Ont \$11,277, Loyol Order of Moose 2142 Chapleau Ont \$12,325, Lucie D'Aoust Ste-Lucie Laurentides Que \$22,642, Madsen Community Association Inc

Madsen Ont \$13,816, Magnetothèque Gener Aveugles Montreal Que \$32,596, Mains d'Art de l'Islet Sud Inc Cte L'Islet Que \$25,531, Maison de Rotour Cochrane Ont \$16,237, Maison Hébergement Espérance Quebec Que \$13,966, Maison Jeunesse Canada Monde Montreal Que \$16,650, Maitland Valley Conserv Auth Wroxeter Ont \$18,372, Malcolm Neil Hayes Shigawake Bonaventure Que \$14,350, Management Committee Share in Courbourg Ont \$11,072, Manitoulin Hand Crafts Inc Kagawong Ont \$13,580, Manitoulin Tourist Association Little Current Ont \$17,337, Manon Soucy Chomedey Laval Que \$14,876, Marcel Guertin St-Omer Que \$19,125, Marcel Lessard Abbé Montreal Que \$13,569, Marciel Lionel Montreal Que \$14,704, Margaret Sharkey Gen Manager Burlington Ont \$16,889, Marie Court Diversion Team Verdun Que \$10,567, Marie Reever for Senior Citizen Iroquois Falls Ont \$25,331, Marins Vallee St-Laurent L'Islet sur Mer Que \$17,650, Mario Tiberio Montreal Que \$22,056, Martel Regis Chicoutimi Que \$25,162, Martin Falls Band via Nakina Ont \$24,912, Martin Huguette Montreal Que \$33,956, Martin Vaillancourt Quebec Que \$10,960, Mary Beth Peacock Petrolia Ont \$10,613, Mary Jean Cousins Collingwood Ont \$12,845, Matchewhan Indian Band Matchewhan Ont \$19,202, Mattagami Indian Band Council Gogama Ont \$10,000, Mattawa Chamber of Commerce Mattawa Ont \$17,116, Mattawa Metis Non Status Association Mattawa Ont \$22,581, Mattawan Township Mattawa Ont \$13,212, Maurice Rheaume Montreal Que \$23,467, Maywood Community School Association St Catharines Ont \$10,890, McDiarmid Anishinabeque Local McDiarmid Ont \$11,832, Membres de l'Ambulance St-Jean Montreal Que \$20,076, Mental Health Cornwall Cornwall Ont \$13,380, Merlin Friendship Club Newsletter Tilbury Ont \$10,062, Metro & Area Distress Centres Mississauga Ont \$10,129, Michaud Lucille Montreal Que \$29,113, Miriam Home Foundation Chomedey Laval Que \$24,180, Mississquoi Historical Society Stanbridge Est Que \$18,828, Mississauga Reserve 8 Blind River Ont \$53,619, Mississauga Y Peel Region Mississauga Ont \$16,816, Mme Joffre Cardin Yamaska Que \$10,549, Mme Lucienne Millaire Ferme Neuve Que \$12,838, Module d'épanouissement A Havre St-Pierre Que \$18,619, Module d'épanouissement A Forestville Co Saguenay Que \$10,828, Module de Biologie Uqar Rimouski Que \$11,444, Module social CLSC de l'Érable Plessiville Que \$11,308, Moira River Conservation Authority Belleville Ont \$32,890, Moira Valerie Hoogeveen Islington Ont \$16,207, Monique Charette Saint Zenon Que \$11,000, Monitor North Inc Thunder Bay Ont \$11,332, Mr. Jean Marc Hamel Ste Catherine Portneuf Que \$14,266, Montreal Chinese Community Ser Montreal Que \$17,112, Montreal General Hospital Montreal Que \$16,084, Montreal Que \$96,892, Moose Deer Point Indian Band Mactier Ont \$20,635, Moose Factory Band Administration Moose Factory Ont \$26,748, Moose Factory Community Centre Moose Factory Ont \$15,416, Moose Factory Metis & Non Status Moose Factory Ont \$18,031, Moosonee Metis & Non Status Indians Moosonee Ont \$12,456, Moravian Band Council Thamesville Ont \$18,476, Moravian School Committee Thamesville Ont \$16,800, Mount Madawaska Co Op Limited Barry's Bay Ont \$13,824, Mountain Township Agricultural Society South Mountain Ont \$20,052, Mouvement Action Handicapés Granby Granby Que \$20,740, Mouvement social La Tuque Inc La Tuque Que \$11,124, Mouvement plein air Weedon Que \$11,949, Mr Gary J Stewart Niagara Falls Ont \$13,093, Mr Henry William Whitwell Ingersoll Ont \$11,299, Mr Jim Major Chief Oak Island \$17,416, Mr Wilbert J King Kitchener Ont \$18,406, Mrs Florence M Hardy Kingsville Ont \$26,424, Mrs Jean Shaw Sheehan Mont Tremblant Que \$10,596, Mrs Marlene Risk Toronto Ont \$15,551, Mrs Rita Hache Kapuskasing Ont \$22,776, Mt Evergreen Ski Club Kenora Ont \$19,140, Multicultural Council Windsor Windsor Ont \$13,549, Multiple Sclerosis Soc Ham Cha Hamilton Ont \$10,066, Municipality of Allumette Island East Chapeau Que \$16,445, Municipal Corporation of the Town of Lennox Waterville Que \$16,287, Municipal Corporation

MANPOWER AND IMMIGRATION—Continued

Township of La Vallee Devlin Ont \$26,876, Municipal Corporation Township of Morley Stratton Ont \$18,419, Municipal Corporation Township of Springer Sturgeon Falls Ont \$10,088, Municipalité de St-Dunstan Lac Beauport Lac Beauport Que \$11,362, Municipalité du Lac Nominique Lac Nominique Cte Labelle Que \$13,911, Municipalité de Marston canton du lac Megantic Que \$12,070, Municipalité de St-Edouard-de-Fabre Fabre Que \$17,000, Municipalité de St-Majorique Comité des loisirs Drummondville Que \$12,186, Municipalité de St-Marc Figury St-Marc-de-Figuery Que \$23,257, Municipalité des St-Martyrs-Canadiens St Martyrs Que \$14,035, Municipalité du village de Weedon Centre Weedon Que \$24,576, Municipalité de Notre-Dame-du-Laus Notre Dame du Laus Que \$34,743, Municipalité du village de Ripon Ripon Que \$24,068, Municipalité de la paroisse de Macamie Macamie Que \$32,889, Municipalité de la paroisse de St-Raphael Ile Bizard Que \$10,500, Municipalité du canton de Bouchette Gatineau Que \$24,645, Municipalité du canton de Tache St-Nazaire Que \$12,783, Municipalité de Notre-Dame-de-Lourdes Lorrainville Que \$23,465, Municipality of Assinacack Manitowaning Ont \$10,024, Municipality of Townships of Kaladar Ang Plinton Ont \$15,879, Municipalité de St-Etienne-de-Bolton St Etienne de Bolton Que \$22,974, Municipalité de St-Marc du Lac Long Temiscouata Que \$14,145, Municipalité de Ste-Sophie Ste Sophie Que \$30,911, Municipalité du village Bois Filions Bois des Filions Que \$15,000, Municipalité du village d'Eastman Eastman Que \$19,800, Municipalité du village St-Casimir St Casimir Que \$45,230, Municipalité de St-Alphonse Rodriguez St Alphonse Rodriguez Que \$40,649, Municipalité du village St-Sauveur Mont St-Sauveur des Monts Que \$20,000, Municipalité de Notre-Dame-de-Ham Notre-Dame-de-Ham Que \$17,533, Municipalité de St-Adolphe d'Howard St Adolphe d'Howard Que \$24,000, Municipalité du village de Sayabec Sayabec Que \$28,426, Municipal Corporation Chichesterheres Chapeau Que \$19,108, Municipal Local Committee Chevery Que \$28,000, Municipalité de la Baie James Matagamie Que \$16,768, Municipalité du canton de Dumas Cte Dubuc Que \$41,349, Municipalité du canton de Normandin Normandin Que \$37,437, Municipalité du canton de Otis St-Félix d'Otis Chicoutimi Que \$30,368, Municipalité du canton de St-Jean-Anse St Jean Dubuc Que \$12,655, Municipalité de Compton Station Compton Que \$15,912, Municipalité d'Austin Austin Que \$14,832, Municipalité de Bowman Val-des-Bois Que \$12,472, Municipalité de Colombourg Abitibi Ouest Que \$23,400, Municipalité de Crabtree Crabtree Que \$24,932, Municipalité de Deauville Deauville Que \$16,800, Municipalité de la Motte la Motte Que \$14,000, Municipalité de Lamarche Rosaire Co Lac St-Jean Que \$29,538, Municipalité de Lamarche Notre-Dame-du-Rosaire Que \$12,408, Municipalité de Lytton Montferri Que \$21,133, Municipalité de Newport Sawyerville Que \$13,602, Municipalité de Plaisance Plaisance Que \$12,763, Municipalité de Shawbridge Shawbridge Que \$28,733, Municipalité de St-Augustin de St Augustin Que \$12,528, Municipalité de St-Léon St-Léon Que \$21,115, Municipalité de Val Alain Val Alain Que \$20,206, Municipalité des Ruisseaux Mont-Laurier Que \$29,546, Municipalité du canton Bégin Canton Bégin Que \$11,647, Municipalité d'East Broughton Station Que \$14,005, Municipalité de Labrecque St-Léon Que \$16,072, Municipalité du Lac-des-Plages Cte Argenteuil Que \$26,446, Municipalité Les Éboulements Les Éboulements Que \$72,160, Municipalité Local Committee St Paul's River Que \$11,218, Municipalité du Mont-Tremblant Mont-Tremblant Que \$36,362, Municipalité de Notre-Dame-des-Monts Notre-Dame-des-Monts Que \$31,436, Municipalité de Pabos Mills Pabos Que \$15,324, Municipalité de St-Anicet St-Anicet Que \$14,064, Municipalité de St-Fabien Cte Rimouski Que \$23,540, Municipalité de St-Faustin St-Faustin Que \$13,000, Municipalité de St-Fulgence St-Fulgence Que \$31,849, Municipalité de St-Gédéon St-Gédéon Que \$18,030, Municipalité de St-Hilarion St-Hilarion Que \$75,516, Municipalité de St-Méthode St-Méthode Que \$12,277, Municipalité de

St-Timothée St-Timothée Que \$22,887, Municipalité de Ste-Brigide d'Iberville Ste-Brigide d'Iberville Que \$16,162, Municipalité de Ste-Genève Berthierville Que \$11,737, Municipalité de Ste-Séraphine Cte Arthabaska Que \$12,415, Municipalité de Val-des-Bois Val-des-Bois Cte Papineau Que \$29,833, Municipalité de Val-des-Monts Perkins Que \$10,994, Municipalité du village de Laterrière village Laterrière Que \$10,077, Municipality of Calvin Mattawa Ont \$15,813, Municipality of Howland Shwian-dan \$29,505, Municipality of Machin Vermilion Bay Ont \$10,074, Municipality of Shawbridge Lesage Que \$13,427, Musée Beaulne Inc Coaticook Coaticook Que \$11,575, Musée des Îles Inc Îles-de-la-Madeleine Que \$29,783, Musée régional Laure Conan La Malbaie Que \$14,447, Muskoka Board of Education Bracebridge Ont \$11,240, Muskrat Dam Band Council Muskrat Dam Ont \$17,550, N Caribou Lake Band Weagamow Lake Ont \$16,594, Nadeau Francoise Thetford Mines Que \$17,540, Naitcatchewenin Band Devlin Ont \$13,437, Nancy Jane Dewaele Tillsonburg Ont \$16,162, Natation de l'Est du Québec Matane Que \$11,274, National Conference Synagogue St-Laurent Que \$10,483, Navy League of Canada Keewatin B Lacu Ont \$26,091, Negro Community Center Montreal Que \$15,284, Meldrum Bay Historical Project Meldrum Bay Ont \$13,072, Nelson Douville St-Ferdinand Que \$10,260, Nelson Small Legs Jr Foundation Toronto Ont \$12,200, Nemaska Band Council Baie du Poste Que \$22,500, New Can Community Serv Council Toronto Ont \$11,700, Niagara Falls Heritage Foundat Niagara Falls Ont \$14,677, Niagara Peninsula Cons Author Fonthill Ont \$14,273, Niagara Peninsula Conservation Fonthill Ont \$14,885, Niagara Strings a non Profit Niagara Falls Ont \$10,121, Niciousemencan Band Fort Frances Ont \$14,484, Nicole Raymond St-Luc Que \$17,758, Nipissing Indian Band of Ojibw Sturgeon Falls Ont \$19,077, Nipissing Métis & Non Status I North Bay Ont \$10,159, Nor Fond Inc Roueyn Que \$10,989, Norfolk Historical Society Simcoe Ont \$15,078, North American Indian Travel Cornwall Ont \$13,568, North Bay Mental Health Assoc North Bay Ont \$17,723, North Grey Reg & Sauble Valley Owen Sound Ont \$10,375, North Spirit Lake Comm Group C O Box 70 Cochenour Ont \$26,199, North Waterloo Soc Crippled Ch Kitchener Ont \$10,500, North West Angle Band 33 Minnesota \$20,419, North West Metro Regional Tena Rexdale Ont \$21,888, North Wind Métis & Non Stat In Macdriamid Ont \$28,247, Northumberland & Newcastle Brd Cobourg Ont \$12,927, Norway Public School Toronto Ont \$11,487, Nous Attendons La Réponse Bien Montreal Que \$10,236, O Be Sh Ko Ka Ear Falls Métis Ear Falls Ont \$25,894, O G I S Granby Que \$11,633, O T J Courcelle Inc Beauce Sud Que \$18,360, O T J Inc East Broughton East Broughton Que \$17,562, O T J Lac Edouard Lac Edouard Que \$17,654, O T J St-Paulin Inc St-Paulin Que \$10,300, O T J St-Etienne des Grés St-Etienne des Grés Que \$19,055, Odette Viau Montreal Que \$12,903, Odyssee Inc Sherbrooke Que \$21,244, Œuvre Terrains Jeux St Célest \$11,536, Œuvre Terrains Jeux St-Jean Hamel Beauce Que \$13,641, Office Diocésain Pastorale Trois-Rivières Que \$20,316, Office Droits des Détenus Montreal Que \$27,137, Office Muni Habitation Montreal Nord Que \$20,057, Ojibway Action Group Dinorwic Ont \$10,640, Ojibway of Magnetawan Band Byng Inlet Ont \$23,454, Ojibways of Shawanaga Indian B Nobel Ont \$31,097, Ojibways of Sheguandah Indian Sheguandah Ont \$17,776, Old Factory Band Council Paint Hills Que \$18,365, Onake Paddling Club Caughnawaga Que \$11,190, Oneida Band Council Southwold Ont \$14,266, Ont Assoc for Children with Le Niagara Falls Ont \$49,717, Ont March of Dimes Ability Cen St Catharines Ont \$10,078, Open Door Ctr & Rooms Registry Toronto Ont \$14,420, Operation Catch Up Richmond Hill Ont \$33,583, Ordre des Fils d'Italie au Qué Montreal Que \$10,810, Osnabugh Band Osnabugh Ont \$16,012, OTJ Rivière à Pierre Inc Rivière à Pierre Que \$12,906, Ottawa Ability Centre March Di Ottawa Ont \$10,320, Ottawa Chptr Ont Soc Autistic Ottawa Ont \$17,534, Our Lady Help of Christians' Wallaceburg Ont \$10,198,

MANPOWER AND IMMIGRATION—Continued

Outlook Camping Inc Kingston Ont \$10,544, Owen Leonard Josey Magdalen Islands Que \$29,519, Owen Sound YM YWCA Owen Sound Ont \$16,578, Oxford County Animal Shelter Embro Ont \$14,744, Paille Gaston Trois-Rivières Que \$15,950, Paradis Pierre Inc Montreal Que \$30,636, Parents Committee of Greater H Aylmer Que \$12,583, Parkdale Golden Age Foundation Toronto Ont \$12,566, Parks & Recreation Dept Kirkland Lake Ont \$25,333, Parkway Centre for Seniors Barrie Ont \$10,056, Parry Sound Thermolectric Dev Parry Sound Ont \$12,255, Patro de Charlesbourg Charlesbourg Que \$11,472, Patro de Lévis Levis Que \$10,837, Patro le Prevost Montreal Que \$13,580, Patro Roc Amador Quebec 3 Que \$30,846, Patro St-Vincent de Paul Quebec Que \$14,171, Patronage St-Vincent Paul Inc Jonquière Que \$34,248, Patronage St-Vincent Paul Quebec Que \$19,930, Paul Émile Loranger Cap de la Madeleine Que \$11,000, Paul Timpano Port Loring Ont \$12,924, Pauline Turcotte Rivière des Prairies Que \$48,118, Pavillon Education Communau Montreal Que \$21,964, Pavillon Préven Maladies Cardi Quebec Que \$13,065, Pays Plat Band 51 Via Rossport Ont \$33,181, Pepin Carmen Sherbrooke Montreal Que \$14,507, Percia Perry Gaspé Que \$18,799, Perth County Historical Board Stratford Ont \$10,341, Peterson Community Workshop as Niagara Falls Ont \$15,184, Phelps Recreation Council Redbridge Ont \$18,331, Philippe C Talbot St-Félicien PQ \$12,572, Pic Mobert Indian Band Mobert Ont \$32,124, Pic 50 Heron Bay Band Heron Bay Ont \$28,060, Pickering Institute for Living Ottawa Ont \$13,052, Pickle Lake Natives Comm Cent Central Patricia Ont \$32,232, Pikanicium Indian Band Pikanicium Ont \$15,123, Pineault Claude Ville de la Baie Que \$17,329, Place des Sports de Matane Matane Que \$23,587, Planning Systems Research Limi Water-down Ont \$21,514, Point St Charles Boys' & Girls' Point St Charles Que \$14,039, Pombert Marcel Louiseville Que \$13,840, Poplar Hill Council Red Lake Ont \$16,991, Porlier Diane Maria Cité Bon Que \$14,420, Potvin Robert St-Rémi Que \$32,694, Poulin Luc Longueuil Que \$17,112, Prince Edward Co Bnd of Educ Bloomfield Ont \$11,994, Productions Étoile Filante Inc Rimouski Que \$37,103, Projet Changement Montreal Que \$17,304, Projet Loisirs 80 Inc Montreal Que \$43,340, Projet Soleil Montreal Que \$24,433, Promotion Indust St-Félicien St-Félicien Que \$18,422, Pt Colborne Public Library Bd Port Colborne Ont \$10,460, Pt Hope Band Recreation Comm Fort Hope Via Nakina Ont \$25,168, Pt Rowan & Dist Ministerial Pt Rowan Ont \$10,393, Quinte Inform & Assist Centre Belleville Ont \$11,271, Racette Alice Montreal Nord Que \$33,501, Raggedy Ann Day Care Centre Barrie Ont \$10,494, Rainbow Club Peterborough Ont \$10,483, Rainy River Band of Ojibways Emo Ont \$11,277, Rainy River Curling Club Rainy River Ont \$20,226, Raisin Reg Conservation Authty Martintown Ont \$14,648, Rallye Missionnaire Lapointe Jonquière Que \$23,711, Rape Crisis Centre (Hamilton) Hamilton Ont \$12,042, Raymond Morin Comité Socio Cul Ville Pohenegamook Que \$12,372, Reaching Out Windsor O Ont \$14,531, Rec Dept Twasp of Georgian Bay Port Severn Ont \$18,696, Recreation Department Kirkland Lake Ont \$13,166, Récupération Bois Frâncs Lité Victoriaville Que \$21,477, Red Lake Comm on Alcohol & Dr Red Lake Ont \$10,363, Red Lake Indian Friendship Cen Red Lake Ont \$24,569, Red Lake Métis & Non Status in Red Lake Ont \$12,526, Red Lake Native Women's Group Red Lake Ont \$15,627, Red Rock Band Council Nipigon Ont \$12,910, Reeves Edith Pointe-au-Trembles Que \$29,657, Region Niagara Tourist Council St Catharines Ont \$19,707, Regroup Handi Physiques Valleyfield Que \$21,137, Regroupement Handicapés Beauharnois Beauharnois Que \$18,599, Regroupement Loisirs St-Norbert Cité Berthier Que \$40,230, Relais Arpents Verts Charette Que \$10,287, Remedial Education Services London Ont \$17,060, Rendez-Vous des Vétérans Thetford Mines Que \$10,623, Rendez-Vous Familial Montreal Que \$13,857, Réserve Indienne d'Odanak Cte Yamaska Que \$20,412, Résidence Rivage Chaudière Inc St-Georges Est Beauce Que \$23,325, Restigouche Band Council

Restigouche Que \$63,006, Richard Lafrenière Mattawan Twp Ont \$15,615, Rimouski Que \$12,285, River Desert Band Maniwaki Que \$70,439, Robert Andrew Hubscher London Ont \$10,974, Robert Lalonde Chomedey Laval Que \$24,531, Robert O'Brien Montreal Que \$11,028, Roberto Piccinin Shawinigan Que \$11,124, Robillard Piché Louise M^{me} Montreal Que \$16,329, Rochon Nicole Napierville Que \$21,634, Rocky Bay Indian Band Rev 1 Macdriarmid Ont \$46,058, Rondeau Louise Saint-Hyacinthe Que \$12,054, Rotary Club International Ste-Anne des Monts Que \$18,354, Rotary Club of Huntsville Musk Huntsville Ont \$12,748, Rowe Alain Lemoyne Que \$11,949, Roy Fleurette M^{me} St-Jean Que \$20,262, Roy Pierrette Arvida Que \$20,250, Roy Thérèse Drummondville Que \$24,421, Royal Can Legion Branch Deux Montagnes Que \$15,032, Royal Canadian Legion Br 629, Latchford Ont \$18,354, Royal Canadian Legion Cochrane Ont \$35,251, Royal Cdn Legion Branch 161 Bracebridge Ont \$28,137, Royal Hamilton Coll of Music Hamilton Ont \$16,770, S Entraide Handicapés La Coude Montreal Que \$21,811, Sabaskong Ojibway Band Nestor Falls Ont \$29,431, Sachigo Lake Band Council Sachigo Lake Ont \$23,672, Saint John's Church Guild Gaspé Que \$18,842, Sarah Myles Comber Ont \$10,139, Sarnia Lambton Half Way House Sarnia Ont \$13,357, Saucier Louise St-Barthelemy Que \$12,967, Sault Ste Marie Reg Cons Auth Sault Ste Marie Ont \$16,858, Savant Lake Municipal Rec Comm Savani Lake Ont \$18,964, School For Parents St Catharines Ont \$12,125, Seaway Valley Tourist Council Cornwall Ont \$14,115, Second Chance Peterborough Ont \$15,404, Séguin Gaby M^{me} Montreal Que \$25,916, Seine River Band Mine Centre Ont \$14,453, Serge Desblois Laval Que \$15,360, Serpent River Indian Band Cutler Ont \$18,331, Serv Collectifs CEGEP Ste-Foy Ste-Foy Que \$12,848, Serv Commun Protect Incendie Coaticook Que \$12,779, Serv Entraide Regroup Inc Levis Que \$10,035, Serv Juridique Commu Inc Montreal Que \$15,152, Serv Lois de La Cité St-Jérôme St-Jérôme Que \$17,406, Serv Lois Division des Arts Ste-Foy Que \$14,388, Serv Lois Socio Culturels Vimont Laval Que \$23,824, Serv Loisirs St-Enfant Jésus Montreal Que \$22,874, Serv Loisirs d'Acton Vale Inc Acton Vale Que \$15,286, Serv Loisirs de Grand'Mère Grand Mère Que \$18,576, Serv Loisirs de Ste-Thécle Inc Ste-Thécle Que \$10,233, Serv Loisirs de Stornoway Stornoway Que \$17,943, Serv Loisirs Maskinongé Inc Maskinongé Que \$10,856, Serv Loisirs St-François Sales St-François Laval Que \$21,565, Serv Loisirs St-Herménégilde Montreal PQ \$16,146, Serv Loisirs St-Pie & St-Martin Laval Que \$24,996, Serv Loisirs Ville Blainville Blainville Que \$16,170, Serv Loisirs Ville de Drummond Drummondville Sud Que \$12,288, Serv Municipal Loisirs de Baie Ville de la Baie Que \$15,738, Serv Récréa Ville St-Hyacinthe St-Hyacinthe Que \$14,082, Serv Récréat Sportif Yamachiche Yamachiche Que \$12,241, Serv Récréatif Comm de Sorel Sorel Que \$16,139, Serv Récréation Ste-Anne de Bel Ste-Anne de Bellevue Que \$10,705, Servi Dépannage Civique Trois-Rivières Que \$10,667, Service de Consultation Juridi Montreal Que \$15,174, Service de l'Aménagement du Cité Chicoutimi Que \$11,316, Service de la Récréation Ste-Agathe des Monts Que \$15,574, Service des Loisirs Chibougamau Que \$19,471, Service des Loisirs de Sherbro Sherbrooke Que \$18,373, Service des Loisirs de Vanier Vanier Que \$18,756, Service des Loisirs Hauterive Hauterive Que \$20,836, Service des Loisirs Shawinigan Que \$25,000, Service des Loisirs Sherbrooke Sherb Que \$19,570, Service des Loisirs St-Elzéar St-Elzéar Laval Que \$10,866, Service Familial de Sudbury et Sudbury Ont \$11,035, Service Loisirs St-Edouard Cte Maskinongé Que \$11,270, Service Loisirs Ste-Angele Ste-Angele de Premont Que \$19,864, Service Loisirs Valcourt Valcourt Que \$11,988, Service Loisirs ville Chandler Chandler Que \$46,041, Service National Sauveteurs Montreal Que \$12,755, Service Réadaptation Sociale Quebec Que \$21,107, Service Récréation de Crabtree Crabtree Que \$10,062, Service St-Denis Montreal Que \$15,200, Services de Loisirs Maskinongé Que \$20,240, Services d'entraide aux Familles Longueuil Que \$15,731, Services Loisirs

MANPOWER AND IMMIGRATION—Continued

des Parcs Victoriaville Que \$17,242, Shawville District Recreation Shawville Que \$14,587, Shebahonaning Métis & Non Stat Killarney Ont \$10,846, Sherbrooke Y'Men's Club Sherbrooke Que \$21,306, Shigawake Cultural Association Shigawake Que \$16,351, Shipshaw Loisirs Inc Chute a Caron Que \$13,656, Shoal Lake Band 39 Ind Reserv Shoal Lake Ont \$19,316, Shoal Lake Band 40 Ind Reserv Shoal Lake Ont \$21,182, Simcoe County Museum & Archive Minesing Ont \$10,205, Sioux Lookout & Hudson Métis Sioux Lookout Ont \$12,595, Sioux Lookout Curling Rink Sioux Lookout Ont \$10,882, Sioux Lookout Fellowship & Comm Sioux Lookout Ont \$12,679, Sioux Lookout Hudson Assoc Sioux Lookout Ont \$10,879, Six Nations Band Council Ohsweken Ont \$44,023, Smooth Rock Falls Recreation Cosmooth Rock Falls Ont \$12,657, Sobriété Canada Bois Francs Arthabaska Que \$15,274, Soc Archéologie Sous-marine Châteauguay Que \$10,198, Soc d'Histoire Rég d'Arthabaska Victoriaville \$15,279, Soc Historique Drummondville Drummondville Que \$18,992, Soc Plan & Res Counc Sar Lamb Sarnia Ont \$18,477, Soc Planning Counc Oshawa Whit Oshawa Ont \$18,905, Soc Planning Council of Ajax Ajax Ont \$10,324, Soc pour Progres la Rise Sud St-Lambert Que \$17,848, Soc Zoologique St-Félicien Inc St-Félicien Que \$10,237, Société Amélioration Logement Chicoutimi Que \$10,863, Société Anima Jardin Botanique Montreuil Que \$11,232, Société Canadienne Sclérose Plaque Pointesau-Trembles Que \$14,814, Société Canadienne d'Hémophilie Lauzon Lévis Que \$10,439, Société d'Histoire de la Mauricie St-Maurice Que \$14,730, Société de Conservation du N-O Rouyn Que \$21,711, Société de Conservation de l'O Maniwaki Que \$12,768, Société de Recherche en Orientation Montreal Que \$16,331, Société de Sauvegarde du Canal Valleyfield Que \$15,204, Société du Vieux Presbytère Deschambault Ct Champa Que \$11,600, Societe Exploitat Sylvicole Rouyn Que \$14,613, Societe Exploitation Monis Inc Matane Que \$20,539, Société Histori Clé L'Assomp L'Assomption Que \$11,500, Société Historique D'Alma Que \$10,404, Société Historique Lotbinière Ste-Croix Que \$11,821, Societe National Est du Que St-Octave De Métis Que \$30,655, Société St-Vincent de Paul Chicoutimi Nord Que \$16,041, Société St-Vincent de Paul Quebec Que \$12,583, Société St-Vincent Paul Plessisville Que \$13,800, Société Zoologique de Granby Granby Que \$13,784, Solange Langlois St-Valentin Co St-Jean Que \$17,880, South Carleton Branch 314 RCL Manotick Ont \$11,650, Spanish River Band of Ojibways Massey Ont \$45,746, St Andrew's Pres Church Comm Woodville Ont \$10,015, St-Augustine Band Council St-Augustine Que \$28,599, St Clare Sch Parent Teacher Co Toronto Ont \$10,683, St Francis of Assisi Parish Montreal Que \$18,746, St Lawrence Development Servc Iroquois Ont \$16,737, St Lawrence Parish Council Webbwood Ont \$11,248, St Monica's Community Day Care Toronto Ont \$11,118, St-Pacome Parois Village St-Gabriel Kamouraska Que \$38,592, St Patrick's Acad Old Boys Ass Sherbrooke Que \$11,604, St Pauls U church of Paris Brantford Ont \$14,704, St Regis Band Council St Regis Que \$36,385, St Stephen's Community House Toronto Ont \$10,368, St Thomas Ywca St Thomas Ont \$18,227, Steering Comm Women Transition Kitchener Ont \$14,824, Stratford Mobility Bus Committ Stratford Ont \$11,832, Stratford Rec Ym & Ywca Stratford Ont \$20,453, Sturgeon Falls Recreation Comm Sturgeon Falls Ont \$17,328, Sucker Creek Indian Reserve Little Current Ont \$11,525, Summer Beaver Band Council Via Nakina Ont \$14,733, Sun Youth Organization Inc Montreal Que \$35,384, Sutton & Dist Ass for Ment Ret Sutton West Ont \$11,296, Suzanne Delisle Saint-Laurent Que \$11,181, Swastika Ratepayer's & Voters Swastika Ont \$10,480, Sylvie Brisson Ste-Barbe Que \$10,886, Syndicat Producteurs Bleuets Cte Roberval Que \$50,857, Syndicat Producteurs Bois Queb Cte Beauce Que \$20,611, Tapawingo Outdoor Centre Parry Sound Ont \$13,901, Teen Family Program Thunderbay Thunder Bay Ont \$13,838, Tel Aide Richelieu Ste-Anne de Sorel Que \$10,000, Temagami Metts Assoc Temagami Ont \$12,061, Tetreault Claude St-Leonard Que \$18,248, Thames Arts Centre Chatham Ont \$11,000, The Bear Theatre Co Inc Toronto Ont \$13,015, The Brock Cottage Brockville Ont \$19,659, The Children's Aid Society Kingston Ont \$11,426, The Church of The Annunciation Willowdale Ont \$10,344, The Corp of Dist of Balmerston Balmertown Ont \$23,966, The Corp of the Town of Cobalt Ont \$38,990, The Corp of Town of Cochrane Cochrane Ont \$29,787, The Corp of Town of Gore Bay Gore Bay Ont \$15,521, The Corp of Iwnship of Foley Parry Sound Ont \$10,320, The Corp of Township Larder Lake Larder Lake Ont \$20,942, The Corp of Township of Stanhope Haliburton Ont \$32,588, The Corporation of Englehart Englehart Ont \$18,659, The Corporation of the Townshp Elk Lake Ont \$10,082, The Corporation of the Town of Latchford Ont \$18,492, The Glenhyrst Arts Counc Brant Brantford Ont \$15,352, The Halton Region Conservation Milton Ont \$20,666, The Kidney Foundation of Canad Waterloo Ont \$10,254, The Minew Friendship Centre Cochrane Ont \$19,946, The Mun Corp of Chapeau Chapeau Ont \$15,529, The Municipality of Dysart et Halburton Ont \$31,078, The Ndwit Company Toronto Ont \$13,282, The Owen Sound Public Library Owen Sound Ont \$13,416, The Waterloo County Bd of Educ Kitchener Ont \$12,000, the World of One in Seven Inc Kingston Ont \$13,701, Théâtre Animation Filles du Roy Hull Que \$21,558, Théâtre D'La Corvée De Vanier Vanier Ont \$13,544, Théâtre de l'Astran Inc Gaspe Que \$24,506, Théâtre Latino Americain Quebec Montreal Que \$14,178, Theatre Sans Sous Titre Enrg Orsainville Que \$23,932, Théodore Serganis Montreal Que \$14,274, Théodule Dion Gaspe Que \$23,747, the Oret Gerard Melocheville Que \$22,490, Thérèse Fréchette St-Alexis des Monts Que \$16,750, Thessalon Indian Reserve No 12 Thessalon Reserve Ont \$10,300, Thistleton Comm Serv Unit Rexdale Ont \$10,129, Thorne Ski Club Thorne Ont \$13,549, Thousand Island Nordi Ski Trai Rockport Ont \$26,318, Thunder Bay Boys' and Girls' C Thunder Bay Ont \$10,957, Thunderbird Friendship Centre Geraldton Ont \$43,052, Tillsonburg Multi Service Cent Tillsonburg Ont \$27,132, Timmins Brd of Education Timmins Ont \$24,560, Toronto Etobicoke Red Cross So Toronto Ont \$15,119, Tot Spot Drop in Nursery Sch Owen Sound Ont \$15,775, Town of Cache Bay Cache Bay Ont \$12,136, Town of Haileybury Haileybury Ont \$18,064, Town of Huntsville Huntsville Ont \$38,380, Town of Iroquois Falls Rec Dep Iroquois Falls Ont \$13,338, Town of Little Current Little Current Ont \$19,436, Town of Mattawa Ont \$12,592, Town of Mattawa Social Service Mattawa Ont \$14,231, Town of Sioux Lookout Com Cen Sioux Lookout Ont \$25,048, Township of Billins Kagawong Ont \$15,165, Township of Carlow Boulter Ont \$18,627, Township of Carnarvon Mindemoya Ont \$35,816, Township of East Ferris Corbeil Ont \$10,846, Township of Hagerman Dunchurch Ont \$11,804, Township of Ignace Ignace Ont \$17,489, Township of Manvers Bethany Ont \$11,141, Township of N Fredericksburgh Nananee Ont \$11,050, Township of Osnabruck Ingleside Ont \$23,239, Township of Papineau Mattawa Ont \$16,917, Township of Peleg Pelee Island Ont \$12,967, Township of Red Lake Red Lake Ont \$16,027, Township of St Joseph Richards Landing Ont \$15,204 4, Township of Thessalon Thessalon Ont \$21,195, Township of Thurlion Council Cannifton Ont \$23,823, Township of Williamsburgh Williamsburgh Ont \$14,616, Townships of Denbigh Abinger Denbigh Ont \$11,566, Tr Town Ski Village Coblat Ont \$14,600, Transp Safety Research Inst North Bay Ont \$14,346, Tremblay André Montreal Que \$16,978, Tremblay Luce Chicoutimi Que \$33,143, Tremblay Rachel Jonquière Serct Arvida Que \$14,677, Trépanier Hélène Montreal Que \$27,788, Tri Pod Comm Centre Inc Toronto Ont \$14,535, Troupe Folklorique les Sortile Montreal Que \$25,702, Trudeau Thérèse St-Rémi Cte Napierville Que \$13,305, Turgeon Gason Lauzon Que \$12,956, Twtnshp of Burleigh & Anstrothe Apsley Ont \$21,784, Twtnshp of Rutherford & Geo Isl Killarney Ont \$10,528, Township of Cornwall Long Sault Ont \$18,146, Township of Day & Brighs Additional Iron Bridge Ont \$14,788, Township of Himsworth South Powassan Ont

MANPOWER AND IMMIGRATION—Continued

\$10,146, Township of Palmerston N & S Canot Snowroad Ont \$14,260, Tyndale St-Georges Nghbrhd Hse Montreal Que \$12,652 U Q T R des Administration Trois-Rivières Que \$10,534, Union des Producteurs Agricole Chicoutimi Que \$20,551, Unions Producteurs Agricoles Chicoutimi Que \$28,463, Unite Domremy Chicoutimi Inc Chicoutimi Que \$39,159, Unite Domremy Dolbeau Dolbeau Que \$21,134, Unite Domremy Drummondville Que \$16,980, Unite Domremy Jonquiere Inc Jonquiere Que \$24,947, Unite Domremy Notre Dame Baie Ville de la Baie Que \$12,711, Unite Domremy Shawinigan Inc Shawinigan Que \$29,946, Unite Domremy Sorel Inc Sorel Que \$20,045, Unite Domremy St-Pascal Inc St-Pascal Que \$15,124, Unite Domremy Val d'Or Val d'Or Que \$26,500, Unite Domremy Windsor Que \$18,081, United Way of Greater London London Ont \$11,800, Unity Boys' & Girls' Club Westmount Que \$23,594, Université de Montréal Montreal Que \$10,936, Vachon Sylvie Cte Frontenac Que \$15,215, Valley Research Foundation Ariss Ont \$12,818, Vallterres Marie Jeanne Fort Coulonge Que \$16,104, Veillette Mme Danielle St-Léonard Que \$12,549, Verreille Rosilda Ste-Cécile de Lévrard Que \$12,148, Vilandre Jorse Materville Que \$11,374, Village of Magnetawan Magnetawan Ont \$18,804, Village of Morrisburg & Chambe Morrisburg Ont \$24,716, Village of Shallow Lake Shallow Lake Ont \$14,995, Village of Winchester Winchester Ont \$18,536, Villages Étudiants Inc Trois-Rivières Que \$14,000, Ville Baie St-Paul Baie St-Paul Charlevoix Que \$16,317, Ville Berthierville Serv Berthierville Que \$16,437, Ville D'East Angus East Angus Que \$15,282, Ville de Baie St-Paul Baie St-Paul Charlevoix Que \$22,400, Ville de Berthierville Berthierville Que \$37,834, Ville de Cap Chat Cap Chat Que \$12,846, Ville de Chandler Serv Loisirs Chandler Que \$15,294, Ville de Charlesbourg Charlesbourg Que \$11,931, Ville de Chicoutimi Chicoutimi Que \$12,684, Ville de Cowansville Cowansville Que \$47,346, Ville de Delson Delson Que \$11,844, Ville de Dunham Dunham Que \$12,000, Ville de Fossambault sur Lelac Portneuf Que \$12,858, Ville de Gaspé Gaspé Que \$10,959, Ville de Jonquiere Jonquiere Que \$24,203, Ville de Jonquiere Jonquiere Que \$24,269, Ville de Lac Mégantic Lac Mégantic Que \$14,736, Ville de Lorraine Lorraine Que \$20,835, Ville de Maple Grove Maple Grove Que \$12,000, Ville de Mascouche Mascouche Que \$49,508, Ville de Matane Matane Que \$37,776, Ville de Metabetchouan Metabetchouan Que \$62,041, Ville de Mont-Laurier Mont-Laurier Que \$30,439, Ville de Repentigny Repentigny Que \$25,405, Ville de Rockland Rockland Ont \$10,283, Ville de Sainte-Adèle Ste-Adèle Que \$18,318, Ville de Sainte-Foy Sainte-Foy PQ \$10,241, Ville de Shawinigan Sud Shawinigan Sud Que \$26,210, Ville de Sherbrooke Sherbrooke Que \$23,805, Ville de St-Ours St-Ours Que \$11,079, Ville de St-Tite St-Tite Que \$10,426, Ville de Ste-Catherine Ville Ste-Catherine Que \$20,388, Ville de Trois-Rivières Ouest Trois-Rivières Ouest Que \$10,860, Ville de Trois-Rivières Trois-Rivières Que \$67,884, Ville de Val D'Or Val D'Or Que \$20,870, Ville de Waterloo Waterloo Que \$36,551, Ville Huntingdon Huntingdon Que \$15,710, Ville Matane Service Loisirs Matane Que \$21,487, Ville St-Hyacinthe St-Hyacinthe Que \$15,360, Ville Victoriaville Victoriaville Que \$10,404, Vincent Monique Baveluyville Que \$11,556, Volunteer Assoc of Whitby Psych Whitby Ont \$13,766, W H Y (We Help Youth) Toronto Ont \$11,154, W Lincoln Dist Assoc For Menta Grimsby Ont \$22,971, Wabigon Band Dinorwic Ont \$28,978, Walkerton District Big Sisters Walkerton Ont \$10,846, Walpole Island Council Wallaceburg Ont \$18,291, Ward Nine Senior Link Toronto Ont \$16,556, Wawa & Michipicoten Ont Metis Wawa Ont \$11,832, Webequie Settlement Comm Webequie Via Nakina Ont \$40,317, Wee Haven Day Care for Atypica Niagara Falls Ont \$23,820, Welland Heritage Council Welland Ont \$11,832, Welland Public Library Welland Ont \$16,036, West Bay Band Council West Bay Ont \$37,591, West End Y M C A Toronto Ont \$16,663, West Hill Community Services West Hill Ont \$10,327, West Island Adaptation Service Lachine Que \$12,185, West Parry Sound Brd

of Educat Parry Sound Ont \$20,510, Wester Star Lodge Gaspé Que \$26,695, White Francis R Caughnawaga Que \$13,248, Whitefish Lake Naughton Ont \$16,025, Whitefish River Indian Band Birch Island Ont \$27,908, Wikwemikong Unceded Ind Res 26 Manitoulin Island Ont \$72,925, Windsor Essex County Volunteer Univ of Windsor Ont \$10,121, Windsor YMCA YWCA Windsor Ont \$19,176, Winisk Indian Band Winisk Ont \$19,030, Wollaston Township Coe Hill Ont \$14,322, Women's House of London Inc London Ont \$22,414, Woodland Indian Cultural Educ Brantford Ont \$11,173, Wunnumin Lake Indian Band Via Central Patricia Ont \$48,365, Y M C A Development Service St Catharines Ont \$10,275, Y W C A Peterborough Ont \$12,069, Y'S Mens Club of Midland Midland Ont \$14,531, YMCA de Montreal Montreal Que \$12,478, YMCA Development Services St Catharines Ont \$16,585, YMCA du Grand Chateaugay Chateaugay Que \$11,004, YMCA Internationale Montreal Que \$18,285, YMCA Verdun LaSalle Verdun Que \$11,766, YMCA York Centre Toronto Ont \$12,300, York West Meals on Wheels Inc Weston Ont \$20,243, Young Men Women's Christian AS Windsor Ont \$12,433, Young Men's Christian Assoc Montreal \$10,388, Young Women's Christian Assoc Montreal Que \$13,872, YWCA Cambridge Ont \$15,931, 113 Chemin Montreal Cornwall Ont \$16,014, 1265 7E Rue Val d'Or Que \$14,118, 5 Lakes Womens Inst Bruce Mines Ont \$12,682.

STUDENT SUMMER EMPLOYMENT ACTIVITIES PROGRAM

Calumet Toronto Ontario \$27,046, N Y B I E London Ont \$16,042, Ont Federation of Friendship Centres Toronto Ont \$27,166, Paul Deschenes (Automonic Jeunesse) Ste-Foy Que \$47,392, R Taschereau Service Integration Socio Econ Montreal Que \$43,443, Sudbury Native Youth Project Sudbury Ont \$15,705, Thunderbay Youth Project Thunderbay Ont \$29,226, Yves Brassard (Parallele Education) Roberval Que \$31,367.

Other Manpower Development Services \$16,231,864—Frontier College of Canada Toronto Ont \$110,000.

Payments to Provinces, Transportation Companies and Individuals under Agreements Entered Into by the Minister of Manpower and Immigration with the Provinces Subject to Approval of the Governor in Council and with Corporations or Individuals Acting as Managers of Farm Labour Pools for the Organization and use of Workers for Farming and Related Industries, including Undischarged Commitments under Previous Agreements \$3,879,310—Annapolis Valley CFLP Kentville NS \$56,100, East Central Port Perry Ont \$40,377, Eastern Countries St Eugene Ont \$43,021, Elgin County Aylmer Ont \$90,082, Essex County Leamington Ont \$46,686, F L & G Athens Ont \$62,411, Grand Falls Farm Labour Pool Grand Falls NB \$42,249, Grey Bruce Halkerton Ont \$55,287, Haldimand & Area Cayuga Ont \$37,230, Kent & Area Chatham \$83,637, Ministère du Revenu Québec Que \$278,961, Niagara Region St Catharines Ont \$44,661, Northumberland Durham Cobourg Ont \$2,107, Ottawa Valley Stittsville Ont \$48,304, Prov of Ont Ont Minister of Agriculture & Food Toronto Ont \$250,892, Province of New Brunswick Fredericton NB \$11,521, Quinte Belleville Ont \$33,745, Scotsburn CFLP Scotsburn NS \$47,900, Service de la Main d'œuvre Agricole de L'U P A Montreal Que \$516,000, Simcoe Area Delhi Ont \$109,990, Stormont Dundas Chesterville Ont \$40,931, Sussex Farm Labour Pool Sussex NB \$31,750, Tri County Tillsonburg Ont \$96,128, Charlottetown Farm Labour Pool Charlottetown PEI \$61,000, O'Leary Farm Labour Pool O'Leary PEI \$43,463, A Garcia Victoria BC \$70,000, AR Cayford Armstrong BC \$38,000, D Scothorne Duncan BC \$47,000, DE Grant Penticton BC \$13,000, GW Benson Kelowna BC \$13,000, K Berger Abbotsford BC \$100,000, Canada Farm Labour Pool Brooks Alberta \$43,139, Canada Farm Labour Pool

MANPOWER AND IMMIGRATION—*Concluded*

Brandon Man \$53,585, Canada Farm labour Pool Camrose Alberta \$36,277, Canada Farm Labour Pool Calgary Alberta \$53,804, Canada Farm Labour Pool Drumheller Alberta \$40,601, Canada Farm Labour Pool Dauphin Man \$54,193, Canada Farm Labour Pool Edmonton Alberta \$53,609, Canada Farm Labour Pool Lethbridge Alberta \$70,131, Canada Farm Labour Pool Portage La Prairie Man \$74,082, Canada Farm Labour Pool Red Deer Alberta \$48,094, Canada Farm Labour Pool Steinbach Man \$40,064, Canada Farm Labour Pool Selkirk Man \$44,479, Canada Farm Labour Pool Vegreville Alberta \$39,236, Canada Farm Labour Pool Wetaskiwin Alberta \$39,164, Canada Farm Labour Pool Winkler Man \$62,766, Manitoba Department of Agriculture \$53,293.

Payments in Accordance with Regulations Approved by the Governor in Council to Provinces, Employers and Workers in respect of Labour Mobility and Assessment Incentives \$1,202,826—Allirans Group (Canada) Ltd Burnaby BC \$76,663, BC Northwest Employers Assoc Kitimat BC \$26,639, Ocean Cement Ltd Delta BC \$28,119, Railwest Manufacturing Vancouver BC \$35,911, Berncam Industrial Ind Montreal Que \$14,783, Industrial Estates (Anil Canada) Chester NS \$15,540, Les Maisons Quebec Inc Val D'Or Que \$10,024, Sandvik Canadian Ltd Montreal Que \$7,530, Société Populaire Tricofil Inc St Jerome Que \$5,706, Daily News Ltd St John's Nfld \$12,093, Frelco Ltd Stephenville Nfld \$12,194.

Payments in Accordance with Regulations approved by the Governor in Council, to or in Respect of Persons who are Moved from One Place in Canada to Another Place in Canada in Connection with the Manpower Mobility Program \$10,369,934

Payments to Organizations or Individuals in Support of Activities Complementary to the Development and Utilization of Manpower \$103,694

Federal—Labour Intensive Projects \$406,100—Grand Council 3 Kenora Ont \$59,000, Grand Council 9 Timmins Ont \$130,000, Native Canada Frienship Centre Toronto Ont \$36,800, Ontario Metis & Non Status Indian Association Toronto Ont \$113,224, Ontario Native Women Association Thunder Bay Ont \$20,800, Women Power Inc London Ont \$12,001.

Contribution to the Province of Ontario for the Implementation of a "Creating A Career" Program \$160,000—Assoc Des Travailleurs Helleniques Montreal Que \$27,500, Bureau de la Comm Chrétienne Des Haitiens de Montréal Montreal Que \$33,000, Carrefour Le Moutier Longueuil Que \$22,000, Centre D'Information et de Références pour Femmes Montreal Que \$30,000, Centre Inf Pour Espagnol Montreal Que \$30,000, Centre International et Multiculturel de l'Estrie Sherbrooke Que \$10,000, Centre Portugais de Référence et Promotion Sociale Montreal Que \$30,000, Centre Social d'Aide aux Immigrants Montreal Que \$44,000, Comité d'Accueil aux Néo Can (Trois-Rivières) Trois-Rivières Que \$15,000, Comité de Réception des Imm du Saguenay Lac St-Jean Chicoutimi Que \$11,000, Communauté Sephara du Québec Montreal Que \$12,000, Fondation N C I C Quebec Montreal Que \$13,000, Jewish Imm Aid Services Montreal Que \$10,000, La Fraternité CDN de Qué Quebec Que \$15,000, MITL Chinese Comm Serv Centre Montreal Que \$13,000, Réception Des Néo-Québécois de l'Outaouais Hull Que \$12,439, Serv Pour Imm Catholique Montreal Que \$11,239, Immigrant Services Society Prince George BC \$15,000, Immigrant Services Society Vancouver BC \$159,500, Inter Cultural Assc of Greater Victoria Victoria BC \$10,500, Multilingual Orientation Svcs Assc Vancouver BC \$85,000, United Chinese Comm Enrichment Svcs Vancouver BC \$34,000, YWCA Vancouver BC \$20,500.

Trans-Oceanic and Inland Transportation, Recoverable and other Assistance for Immigrants and Settlers, Including Care en Route and While Awaiting Employment; and Payments to the Provinces, Pursuant to Agreements Entered into with the Approval of the Governor in Council in Respect of Expenses Incurred by the Provinces for Indigent Immigrants \$2,145,126

Contributions to Immigrant Service Agencies \$1,396,109

PLANNING AND RESEARCH

Research \$31,300

Grants for Manpower Research and Development \$31,300

Unemployment Insurance Commission

Government's contribution to the Unemployment Insurance Account \$1,327,385

Government's contribution in respect of fishermen's benefits \$50,094

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968) \$10,390

Civil pensions and annuities—Mrs Mary Whittington \$200 Mrs Eleanor F Nixon \$1,047

Conference of Defence Associations Ottawa Ont \$93,200

Army Cadet League of Canada Ottawa Ont \$73,400

Air Cadet League of Canada Ottawa Ont \$73,400

Navy League of Canada Ottawa Ont \$73,400

Royal Canadian Naval Association Toronto Ont \$5,500

Naval Officers Association Toronto Ont \$414,900

Royal Canadian Air Force Association Ottawa Ont \$19,800

Royal Canadian Navy Benevolent Fund Ottawa Ont \$5,000

Royal Canadian Air Force Benevolent Fund Ottawa Ont \$6,500

Rifle Association \$98,500—Dominion of Canada Ottawa Ont \$72,000

Military and United Services Institutes \$16,767

Canadian Universities—Military studies \$349,824—Acadia University Wolfville NS \$22,500, University of Alberta Edmonton Alta \$56,000, University of British Columbia Vancouver BC \$56,000, Dalhousie University Halifax NS \$56,000, Laval University Montreal Que \$56,000, University of New Brunswick \$22,500, Queen's University Kingston Ont \$56,000, Victoria University Victoria BC \$22,500.

International Institute of Strategic Studies Building Fund London England \$54,000

Contributions to NATO infrastructure and military budgets \$29,761,620. Materiel produced for transfer as mutual aid \$147,074

Contributions to provinces and municipalities for emergency preparedness purposes \$1,604,000—Newfoundland \$50,740, Prince Edward Island \$24,280, Nova Scotia \$67,400, New Brunswick \$58,720, Quebec \$395,140, Ontario \$521,700, Manitoba \$79,300, Saskatchewan \$73,700, Alberta \$127,600, British Columbia

IMMIGRATION PROGRAM

Settlement \$3,541,235

NATIONAL DEFENCE—*Concluded*

\$167,920, Northwest Territories \$19,240, Yukon Territory \$18,260.

Military College research contributions \$636,000—D C Baird Kingston Ont \$23,000, S S Baston Kingston Ont \$16,500, M A Benoit St-Jean Que \$15,000, L G Caron St-Jean Que \$140,000, M Cormier St-Jean Que \$29,550, J R Dacey Kingston Ont \$20,000, D G M Diaper Kingston Ont \$15,500, J S Ellis Kingston Ont \$10,000, M J B Evans Kingston Ont \$12,000, P E Girard St-Jean Que \$15,000, E S Graham Esquimalt BC \$20,000, W C Horning Esquimalt BC \$12,000, T S Hutchinson Kingston Ont \$54,000, P M Jarrett Kingston Ont \$12,000, M Jean St-Jean Que \$10,000, D W Kirk Kingston Ont \$30,000, R F Mann Kingston Ont \$10,000, M M Perlman St-Jean Que \$23,000, J B Plant Kingston \$13,000.

Payments under Parts I-IV of the Defence Services Pension Continuation Act (R.S.c. D-3) \$8,248,525

Payments under the Supplementary Retirement Benefits Act \$50,616,739

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

Grants to Health Organizations \$172,000—Grant to Canadian Foundation on Alcohol and Drug Dependencies Ottawa Ont \$15,000, Grant to Canadian Mental Health Association Toronto Ont \$25,000, Grant to Canadian Paraplegic Association Toronto Ont \$15,000, Grant to Canadian Red Cross Society Toronto Ont \$10,000, Grant to Canadian Tuberculosis and Respiratory Diseases Association Ottawa Ont \$20,000, Grant to Health League of Canada Toronto Ont \$15,000, Grant to St John Ambulance Association Ottawa Ont \$20,000, Grant to Traffic Inquiry Research Foundation of Canada Ottawa Ont \$25,000, Grant to Victorian Order of Nurses Ottawa Ont \$20,000.

Contributions to provinces and territories to assist in an extended program for the training of health personnel \$2,303,116

Contributions for previous fiscal years to the Providences under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act \$41,992,581

Contributions to provinces, the Yukon and Northwest Territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$1,619,876,000

Contributions for the previous fiscal year to the Provinces pursuant to the Medical Care Act \$23,890,307

Contributions to provinces, the Yukon and Northwest Territories for Medical Care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$574,462,000

Contributions to the Provinces pursuant to the Health Resources Fund Act \$22,119,149

Contributions to the Provinces, the Yukon and Northwest Territories for extended health care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$465,820,000

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health \$10,546,790—Aid for New Mothers Toronto Ont \$10,395, Canadian Dental Association Ottawa Ont \$13,881, Canadian Heart Foundation Ottawa Ont \$10,463, Canadian Nurses Association Ottawa Ont \$19,173, Canadian Red Cross Blood Transfusion Services Toronto Ont \$10,475, Cancer Control Agency of

British Columbia Vancouver BC \$14,681, Centre de Réadaptation du Québec Québec Que \$23,927, Children's Hospital Winnipeg Man \$22,661, Clarke Institute of Psychiatry Toronto Ont \$88,197, College of Family Physicians of Canada Willowdale Ont \$120,165, Columbia University New York NY USA \$10,012, Concordia University Montreal Que \$19,540, Dalhousie University Halifax NS \$539,022, Harvard University Boston Massachusetts \$51,599, Health Science Centre Winnipeg Man \$152,865, Hôpital du Sacré-Cœur, Montreal Que \$21,387, Hôpital Notre-Dame Montreal Que \$30,499, Hôpital Sainte-Justine Montreal Que \$101,318, Hôpital St-Michel-Archange Mastai Que \$22,067, Institut Armand-Frappier Montreal Que \$180,376, John Hopkins University Baltimore Maryland \$21,476, Laval University Laval Que \$419,827, London Psychiatric Hospital London Ont \$18,991, London School of Hygiene and Tropical Medicine London England \$12,615, L'Ordre des Infirmières du Québec Montreal Que \$54,838, Manitoba Cancer Treatment and Research Foundation Winnipeg Man \$19,199, McGill University Montreal Que \$1,133,575, McMaster University Hamilton Ont \$585,264, Memorial University St John's Nfld \$205,457, Mental Hygiene Institute Inc Montreal Que \$40,673, Montreal Children's Hospital Montreal Que \$216,167, National Cancer Institute of Canada Toronto Ont \$296,794, National Indian Brotherhood Ottawa Ont \$61,954, Ontario Crippled Children's Centre Toronto Ont \$61,444, Ontario Institute for Studies in Education Toronto Ont \$15,495, Ottawa Regional Hospitals Computing Services Ottawa Ont \$13,450, Queen's University Kingston Ont \$84,571, Royal Victoria Hospital Montreal Que \$31,154, St John Ambulance Association Ottawa Ont \$336,974, Shriner's Hospital for Crippled Children Winnipeg Man \$32,604, The Hospital for Sick Children Toronto Ont \$171,532, Toronto Western Hospital Toronto Ont \$56,075, Université de Montréal Montreal Que \$685,717, Université du Québec à Trois-Rivières Trois-Rivières Que \$59,281, University of Alberta Edmonton Alta \$173,699, British Columbia Vancouver BC \$767,671, Calgary Calgary Alta \$89,697, Guelph Guelph Ont \$23,270, Manitoba Winnipeg Man \$704,459, Michigan Ann Arbor Michigan USA \$23,836, Moncton Moncton NB \$26,599, New Brunswick Fredericton NB \$95,545, Ottawa Ottawa Ont \$225,042, Prince Edward Island Charlottetown PEI \$61,627, Saskatchewan Saskatoon Sask \$409,607, Sherbrooke Sherbrooke Que \$189,476, Toronto Toronto Ont \$1,087,827, Waterloo Waterloo Ont \$33,352, Western Ontario London Ont \$173,763, and Victoria Victoria BC \$51,418, University Hospital Saskatoon Sask \$51,051, Victorian Order of Nurses Hamilton-Dundas Branch Hamilton Ont \$30,590, Women's College Hospital Toronto Ont \$61,015, York University Toronto Ont \$45,089.

Contribution to the International Institute of Stress \$150,000—International Institute of Stress Pointe Claire, Que \$150,000.

Contribution to the World Health organization Voluntary Fund for Health Promotion \$5,000

Contribution to McGill Queen's University Press \$2,000

Contributions to Health Organizations for Summer Employment of Students \$894,893—Action British Columbia Vancouver BC \$12,080, Association de la Vallée du Richelieu pour les Déficients Mentaux Inc Beloeil Que \$10,385, Association du Québec pour Enfants avec Problèmes Auditifs Montreal Que \$10,502, Canadian Hemophilia Society Hamilton Ont \$13,488, Centre de Relèvement et d'Information Sociale Victoriaville Que \$10,298, Centre Local de Services Communautaires Action Group of the Notre-Dame-de-Grâce Action Committee Montreal Que \$17,420, Centre Local de Services Communautaires du Centre hospitalier Chandler Chandler Que \$10,176, Centre Local de Services Communautaires Lotbinière-Ouest Fortierville Que \$13,507, Newman Club of University of Prince Edward Island Charlottetown PEI \$11,330, Pilote A Centre Montreal Que \$17,559, Society to

NATIONAL HEALTH AND WELFARE—Continued

Overcome Pollution Westmount Que \$14,265, Tobique Valley Hospital Auxiliary Plaster Rock NB \$11,127, Women's Auxiliary All Saints Hospital Springhill NS \$10,978.

Contributions to the Canadian Public Health Association (Task force on Arsenic) \$139,347—Canadian Public Health Association Ottawa Ont \$139,347.

MEDICAL SERVICES PROGRAM

Payments to hospitals and other health care delivery facilities and institutions which care for Indians and Inuits as contribution, extension or renovation of hospitals and related hospital and health care equipment \$1,044,911—Canadian Psychiatric Association Toronto Ont \$1,000, Brock Union Hospital Arcola Sask \$18,451, Fort Smith Health Centre Fort Smith YT \$58,600, Kamsack Union Hospital Kamsack Sask \$57,740, Little Pine Indian Reserve Cutknife Sask \$24,000, Manitoba Association of Prosthetics and Orthotics Winnipeg Man \$375, Mosquito Indian Reserve Cando Sask \$6,000, Onion Lake Indian Reserve Sask \$58,000, Rideauwood Institute Ottawa Ont \$100,000, Skeena-Queen Charlotte Regional Hospital Masset BC \$25,000, West Bay Indian Reserve Manitoulin Island Ont \$6,315, Winch Memorial Hospital Hazelton BC \$689,430.

Grant to the Judy Hill Memorial Fund \$25,000—Judy Hill Memorial Fund \$25,000.

HEALTH PROTECTION PROGRAM

Grant to the United Nations Fund for Drug Abuse Control New York NY \$200,000

Contribution to Food Quality and Hazards Activity \$37,500—National Food Distribution Centre Montreal Que \$15,000, Association of Official Analytical Chemists Washington DC \$20,000.

Contribution to the National Inventory—Municipal Waterworks and Waste Water Report, Toronto, Ont \$20,000

Contribution to the Genetic Society of Canada \$2,500

Contribution to the Royal Society of Canada \$2,000

Contribution to the International Symposium on the Analysis of Hydrocarbons and Halogenated Hydrocarbons in the Aquatic Environment \$5,000

Contributions to support street agency and drug research projects dealing with the non-medical use of mood altering substances \$685,892

Contributions to support innovative projects dealing with the non-medical use of mood altering substances \$1,975,487—Action Prévention Gaspésie New Richmond Station Que \$54,400, Alcohol and Drug Addiction Foundation St Johns Nfld \$41,548, Alcohol Research Project Orangedale NS \$21,983, Alcoholism Information Council Charlottetown PEI \$30,439, Alcoholism Foundation of Manitoba Winnipeg Man \$19,583, Al-Hab Tracadie NB \$110,201, Anti-Smoking Program for Schools Saskatoon Sask \$13,970, Approche de Prévention et de Réhabilitation en Milieu de Travail Montreal Que \$48,061, Calgary Board of Education Calgary Alta \$45,915, Caucus on Women Alcohol and Legal Drugs Toronto Ont \$39,455, Canadian Council on Smoking and Health Ottawa Ont \$31,013, Canadian Foundation on Alcohol and Drugs Vanier Ont \$98,435, Canadian Mental Health Association Toronto Ont \$66,213, Centre des Services Sociaux Montréal Métro Montreal Que \$37,051, Chez Doris Montreal Que \$42,458, Community Alcoholism Program Prince Albert Sask \$21,949, Community Development Project Saskatoon Sask \$29,904, Concerned Citizen Group Grand Falls Nfld \$20,249, Corridors Montreal Que \$10,955, Drug Education Resource

Guide Winnipeg Man \$15,111, Indian Alcohol Program North West River Nfld \$60,080, Intergrow Franklin Centre Que \$45,700, Les Éditions de la Pleine Lune Montreal Que \$39,417, Mes Amis Mon Jardin Montreal Que \$54,061, Mobile Family Services Regina Sask \$21,868, National Education Week on Smoking Ottawa Ont \$10,935, Native Follow-up Society Saskatoon Sask \$102,072, New Brunswick Council on Smoking and Health Fredericton NB \$35,486, New Brunswick Metis and Non-Status Indians Society Fredericton NB \$27,613, Non-Smokers' Rights Foundation Toronto Ont \$10,890, Nouvelle Vie 77 Montreal Que \$68,340, One of These Days Winnipeg Man \$30,658, People for Alliance Hamilton Ont \$10,045, Psychiatry for Women Vancouver BC \$25,221, Queen's County Referral Centre Liverpool NS \$23,181, Shamattawa Indian Band Shamattawa Man \$40,469, Smoking and Health Education Toronto Ont \$22,993, Thistletown Youth Worker Project Rexdale Ont \$22,516, West Coast Alternatives for Alcohol and Drug Dependencies Vancouver BC \$260,686, West Coast Community Development Corner Brook Nfld \$25,256, Women's Counselling and Referral Centre Toronto Ont \$81,743, Women's Recovery Centre Thunder Bay Ont \$18,279, World Federation for Mental Health Vancouver BC \$32,145, Youth of Otonaberr United Peterborough Ont \$18,200.

Contributions to support sociological and biomedical research studies dealing with the non-medical use of mood altering substances \$1,773,433—Z Amit Montreal Que \$21,675, G Barnes Winnipeg Man \$12,621, PK Basur Guelph Ont \$118,121, JA Best Vancouver BC \$30,258, G. Caille Montreal Que \$18,973, PL Carlen Toronto Ont \$27,566, R Cosper Ottawa Ont \$12,817, RE Cutler Vancouver BC \$77,482, P Davidson Vancouver BC \$86,466, R Ecobichon Halifax NS \$14,965, C Fibiger Vancouver BC \$26,855, W Forbes Waterloo Ont \$80,151, M Gent Hamilton Ont \$59,850, H Havlicek Winnipeg Man \$34,095, R Hetherington Saskatoon Sask \$10,553, M Hirst London Ont \$42,279, EA Hosen Montreal Que \$12,000, JG Joly Montreal Que \$20,000, W Kalow Toronto Ont \$37,584, GS Lavery Kingston Ont \$76,563, EG McGeer Vancouver BC \$25,378, AW McLean Kingston Ont \$10,000, D Mergler-Racine Montreal Que \$17,452, S Milstein Ste-Foy Que \$99,300, G Nosal Quebec City Que \$11,068, J Peachey Kingston Ont \$19,224, K. Pernanen Toronto Ont \$85,496, AG Phillips Vancouver BC \$12,300, R Phil Montreal Que \$28,722, JP Pinel Vancouver BC \$34,972, B Pomeranz Toronto Ont \$11,426, RE Rangno Montreal Que \$54,129, A Reid Winnipeg Man \$22,455, WS Rickers Kitchener Ont \$158,085, R Schlegel Waterloo Ont \$43,487, H Simpson Toronto Ont \$137,948, R Stretch Ottawa Ont \$39,920, JE Tong Guelph Ont \$12,001, M Vogel-Sprott Waterloo Ont \$15,321, A Wise Montreal Que \$31,343, N Zamel Toronto Ont \$25,299.

FITNESS AND AMATEUR SPORT PROGRAM

Contributions to encourage, promote and develop fitness, amateur sport and physical recreation for Canadians \$20,619,291—Canadian Amputee Sports Association Norval Ont \$23,756, Canadian Blind Sports Association St John's Nfld \$75,684, Canadian Association of Children with learning Disabilities Ottawa Ont \$18,154, Canadian Association of Disabled Skiing Banff Alta \$62,123, 1976 Games for the Physically Disabled Cambridge Ont \$13,141, Games for the Physically Disabled Edmonton Alta \$24,000, National Inter-Agency Recreational Project Toronto Ont \$119,237, Manitoba National Advisory Council Recreation for the Handicapped Winnipeg Man \$26,025, Canadian Mental Health Association Toronto Ont \$24,425, Canadian Association for the Mentally Retarded Downsview Ont \$36,050, Newfoundland and Labrador Advisory Council on Recreation Needs of Special Groups St John's Nfld \$40,230, New Brunswick Council on Recreation for Special Groups Fredericton NB \$48,900, Nova Scotia Council on Recreation for the

NATIONAL HEALTH AND WELFARE—Continued

Disabled Halifax NS \$55,190, Prince Edward Island Sports and Recreation for the Disabled Charlottetown PEI \$23,700, Federation on Silent Sports of Canada Ltd Toronto Ont \$63,980, Therapeutic Family Camping Orillia Ont \$15,430, Therapeutic Recreation Division-British Columbia Recreation Association Vancouver BC \$41,425, Canadian Wheelchair Sports Association Edmonton Alta \$177,891, Hosting Society of the Arctic Winter Games Hay-River Pine Point NWT \$247,845, XI Commonwealth Games (Canada 1978) Foundation Edmonton Alta \$1,600,000, Northern Games Association Inuvik NWT \$70,000, 1977 Canada Summer Games Association St John's Nfld \$1,018,543, 1981 Canada Summer Games Association Thunder Bay Ont \$50,000, Jeux Canada Winter Games Inc Brandon Man \$1,549,766, Metis Association of Alberta Edmonton Alta \$36,995, Baffin Region Inuit Association Frobisher Bay NWT \$20,000, British Columbia Native Amateur Sports & Recreation Federation Vancouver BC \$100,000, Grand Council Treaty No 3 Kenora Ont \$37,576, Grand Council Treaty No 9 Timmins Ont \$79,132, Inspol Sports Association Edmonton Alta \$165,000, Association of Inroquois and Allied Indians Ottawa Ont \$36,111, Laurentian Alliance of Metis & Non Status Indians Val D'Or Que \$54,747, Manitoba Indian Brotherhood Winnipeg Man \$31,780, Manitoba Metis Federation Winnipeg Man \$67,729, Napi Lodge Alcohol and Drug Rehabilitation Centre Lethbridge Alta \$20,000, New Brunswick Association of Metis & Non Status Indian Fredericton NB \$28,780, Union of New Brunswick Indians Fredericton NB \$70,000, Federation of Newfoundland Indians St Georges Nfld \$20,000, Union of Nova Scotia Indians Sydney NS \$30,000, Native Council of Nova Scotia Truro NS \$27,521, Union of Ontario Indians Toronto Ont \$58,236, Ontario Metis & Non Status Indian Association Willowdale Ont \$12,700, Prince Edward Island Association of Metis & Non Status Indians Charlottetown PEI \$27,045, Confederation of Indians of Quebec Quebec Que \$119,849, Northern Quebec Inuit Association Montreal Que \$40,000, Association of Metis & Non Status Indians of Saskatchewan Regina Sask \$130,906, Federation of Saskatchewan Indians Prince Albert Sask \$200,000, Yukon Association of Non Status Indians Whitehorse YT \$31,079, Yukon Native Brotherhood Whitehorse YT \$33,258, Canadian Association for Health and Physical Education and Recreation Vanier City Ont \$134,899, Canadian Nurses' Association Ottawa Ont \$18,269, University of Ottawa Ottawa Ont \$11,500, Canadian Parks/Recreation Association Vanier City Ont \$103,643, Groupe de Recherche sur le Loisir Université du Québec à Trois Rivières Trois Rivières Que \$12,600, Ontario Research Council of Leisure Toronto Ont \$22,600, Department des Sciences de la Santé Université du Québec à Trois Rivières Trois Rivières Que \$11,066, Sport Participation Canada Montreal Que \$350,000, University of Toronto Toronto Ont \$125,554, Alpine Club of Canada Banff Alta \$34,652, Boys' and Girls' Clubs of Canada Downsview Ont \$72,673, Boys' Brigade in Canada Inc Beacomfield Que \$21,500, Boy Scouts of Canada Ottawa Ont \$47,144, Bowling Federation of Canada Stoney Creek Ont \$61,678, Canadian Camping Association Toronto Ont \$65,684, Canadian Council of Children and Youth Ottawa Ont \$91,227, Duke of Edinburgh's Award in Canada Hamilton Ont \$15,750, Girl Guides of Canada Toronto Ont \$58,861, Les Guides Catholiques du Canada Montreal Que \$60,133, Canadian Hostelling Association Vanier City Ont \$94,116, Canadian Association of Nordic Ski Instructors Montreal Que \$19,375, Northward Bound Kitimat BC \$17,550, Old Crow Ski Committee Old Crow YT \$14,000, Outward Bound Canada Vancouver BC \$25,000, Canadian Red Cross Society Toronto Ont \$115,821, Canadian Recreational Canoeing Association London Ont \$63,688, Royal Life Saving Society of Canada Toronto Ont \$50,862, Canada Safety Council Ottawa Ont \$10,000, Association des Scouts du Canada Montreal Que \$88,545, Canadian Ski Council Toronto Ont \$66,969, Canadian Ski Instructors Alliance Montreal Que \$27,399, Canadian Ski Marathon Ottawa Ont \$26,800, Canadian

Ski Patrol System St-Laurent Que \$89,324, Association of Underwater Councils Vanier City Ont \$32,547, National Council of Young Men's Christian Association of Canada Toronto Ont \$53,249, Canadian Council for Co-operation in Aquatics Ottawa Ont \$12,070, Coaching Association of Canada Vanier City Ont \$507,000, Canadian Colleges Athletic Association Truro NS \$52,328, Canadian Inter-Collegiate Athletic Union Vanier City Ont \$114,887, Canadian Women's Inter-Collegiate Athletic Union Vanier City Ont \$69,558, Canadian Olympic Association Vanier City Ont \$58,500, Council of Provincial Directors of Sport and Recreation Winnipeg Man \$27,000, Canadian Federation of Provincial School Athletics Association Vanier City Ont \$62,585, National Sport and Recreation Centre Inc Vanier City Ont \$2,169,000, Sports Federation of Canada Vanier City Ont \$29,760, Canada's Sports Hall of Fame Toronto Ont \$28,697, Aquatic Federation of Canada Mississauga Ont \$12,915, Federation of Canadian Archers Vanier City Ont \$18,252, Canadian Badminton Association Vanier City Ont \$224,068, Canadian Federation of Amateur Baseball Vanier City Ont \$101,308, Canadian Amateur Basketball Association Vanier City Ont \$285,506, Canadian Amateur Bobsleigh and Luge Association St-Lambert Que \$30,300, Canadian Lawn Bowling Council Vancouver BC \$29,502, Canadian Ladies Lawn Bowling Association Montreal Que \$21,865, Canadian Amateur Boxing Association Ludbrock Alta \$21,997, Canadian Canoe Association Vanier City Ont \$235,889, Canadian Cricket Association Toronto Ont \$45,810, Canadian Curling Association Vanier City Ont \$51,286, Canadian Ladies Curling Association Vanier City Ont \$25,760, Canadian Cycling Association Vanier City Ont \$153,935, Canadian Amateur Diving Association Vanier City Ont \$143,699, Canadian Equestrian Federation Vanier City Ont \$85,975, Canadian Fencing Association Vanier City Ont \$74,323, Canadian Amateur Football Association Vanier City Ont \$76,014, Canadian Ladies Golf Association Vanier City Ont \$48,351, Royal Canadian Golf Association Oakville Ont \$22,151, Canadian Gymnastics Federation Vanier City Ont \$263,561, Canadian Modern Gymnastics Federation Rexdale Ont \$60,840, Canadian Handball Association Regina Sask \$14,813, Canadian Team Handball Federation Vanier City Ont \$70,609, Canadian Amateur Hockey Association Vanier City Ont \$185,064, Hockey Canada Vanier City Ont \$41,535, Canadian Field Hockey Association Vanier City Ont \$120,506, Canadian Women's Field Hockey Association Edmonton Alta \$101,172, Canadian Field Hockey Council North Vancouver BC \$17,123, Canadian Horse Council Vanier City Ont \$52,784, Judo Canada Newmarket Ont \$76,450, National Karate Association Scarborough Ont \$26,688, Canadian Lacrosse Association Vanier City Ont \$45,345, Canadian Amateur Netball Association Calgary Alta \$27,373, Canadian Amateur Rowing Association St Catharines Ont \$220,853, Canadian Orienteering Association Vanier City Ont \$65,988, Canadian Sport Parachuting Association Vanier City Ont \$48,677, Canadian Racquetball Association Vanier City Ont \$52,769, Canadian Rugby Union Vanier City Ont \$100,196, Soaring Association of Canada Ottawa Ont \$17,785, Shooting Federation of Canada Vanier City Ont \$195,413, Canadian Figure Skating Association Vanier City Ont \$190,883, Canadian Amateur Speed Skating Association Vanier City Ont \$186,928, Canadian Ski Association Vanier City Ont \$555,325, Canadian Water Ski Association Vanier City Ont \$95,330, Canadian Soccer Association Vanier City Ont \$241,629, Canadian Amateur Softball Association Vanier City \$118,860, Canadian Squash Racquets Association Vanier City Ont \$49,637, Canadian Amateur Swimming Association Vanier City Ont \$421,344, Canadian Amateur Synchronized Swimming Association Vanier City Ont \$158,678, Canadian Tennis Association Vanier City Ont \$108,958, Canadian Table Tennis Association Vanier City Ont \$97,347, Canadian Track & Field Association Vanier City Ont \$279,991, Canadian Volleyball Association Vanier City Ont \$301,914, Canadian Water Polo Association Vanier City Ont

NATIONAL HEALTH AND WELFARE—Continued

\$175,328, Canadian Weightlifting Association Vanier City Ont \$58,101, Canadian Amateur Wrestling Association Vanier City Ont \$214,391, Canadian Yachting Association Vanier City Ont \$412,248, University of British Columbia BC \$135,000, Dalhousie University Halifax NS \$90,000, St Francis Xavier University Antigonish NS \$11,136, University of Toronto Toronto Ont \$175,000, University of Victoria Victoria BC \$29,000, York University Toronto Ont \$75,000, Garry L Bergquist Vancouver BC \$15,662, Clair d'Andrea Greenfield Park Que \$26,552, Robert Earl Neil Halifax NS \$12,480, Lawrence Spriet Kitchener Ont \$28,112, Rene Turcotte Edmonton Alta \$20,613, Other Contributions \$669,392.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area \$2,099,000—Association des Déficients Mentaux du Ouest Nipissing Sturgeon Falls Ont \$29,774, Concordia University Montreal Que \$43,400, Fédération du Québec pour le Planning des Naissances Montreal Que \$93,141, Lambton Health Unit Lambton Ont \$10,390, Memorial University St Johns Nfld \$51,126, Ministère des Affaires Sociales du Québec Quebec City Que \$357,429, MWT Planned Parenthood Yellowknife NWT \$32,686, Planned Parenthood British Columbia New Westminster BC \$29,840, Planned Parenthood British Columbia Vancouver BC \$52,478, Planned Parenthood British Columbia Victoria BC \$20,694, Planned Parenthood Federation of Canada Ottawa Ont \$670,543, Planned Parenthood Manitoba Brandon Man \$27,886, Planned Parenthood Manitoba Winnipeg Man \$31,148, Planned Parenthood Newfoundland St Johns Nfld \$77,625, Planned Parenthood Nova Scotia Halifax NS \$31,699, Planned Parenthood Prince Edward Island Charlottetown PEI \$18,023, Regina Health Department Regina Sask \$29,760, Saskatoon Community Clinic Saskatoon Sask \$29,518, Serena Canada Ottawa Ont \$175,000, Serena Saskatchewan Saskatoon Sask \$15,972, South Peace Planned Parenthood Grande Prairie Alta \$24,173, University of Guelph Guelph Ont \$14,830, University of Regina Regina Sask \$98,057, University of Toronto Toronto Ont \$28,627, Vegreville Health Unit Vegreville Alta \$31,162, Yukon Planned Parenthood Whitehorse YT \$38,578.

Grants to Welfare Organizations \$1,099,000—Canadian National Institute for the Blind Toronto Ont \$91,000, L'Association Canadienne Française des Aveugles Montreal Que \$14,000, Canadian Association for the Mentally Retarded Toronto Ont \$91,000, Canada Safety Council Ottawa Ont \$90,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$90,000, Canadian Council on Children and Youth Ottawa Ont \$31,000, Canadian Council on Social Development Ottawa Ont \$381,000, Canadian Association of Schools of Social Work Ottawa Ont \$61,000, Canadian Coordinating Council on Deafness Ottawa Ont \$61,000, Canadian Cerebral Palsy Association Toronto Ont \$13,000, Canadian Council of Rehabilitation Workshops Downsview Ont \$30,000, Canadian Conference on Social Welfare Ottawa Ont \$10,000, National Anti-Poverty Organization Ottawa Ont \$136,000.

Disabled Persons Allowances—Payment of Federal Share of Allowances \$368,203

Blind Persons Allowances—Payment of Federal Share of Allowances \$371,344

Old Age Assistance—Payment of Federal Share of assistance (recoveries) (\$67,866)

Canada Assistance Plan—Payments to the provinces including residual payments under the Unemployment Assistance Act \$972,599,351

Payments to carry out the purpose of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements \$22,245,453

Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act \$50,000—Canadian Council on Rehabilitation for the Disabled.

Contribution for public awareness campaign for the disabled Toronto, Ont \$200,000

Payments in accordance with agreements to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs \$14,512,706

Payments in accordance with agreements toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Quebec, Ontario and the Yukon Territory \$16,828,599

Social Services Development—Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services \$4,442,639—Association Canadienne des Paralégiques Montreal Que \$14,665, L'Association des Forestiers du N.-B. Que Ville Degelis Que \$60,000, Blissymbolics Communication foundation Toronto Ont \$29,433, Board of Directors of the Canadian Journal of Poverty Law Winnipeg Man \$10,000, Canadian Association for Children with Learning Disabilities Montreal Que \$28,900, Canadian Association for the Mentally Retarded Downsview Ont \$156,758, Canadian Association of Social Workers Ottawa Ont \$70,585, Canadian Coordinating Council on Deafness Ottawa Ont \$80,800, Canadian Council on Children and Youth Ottawa Ont \$79,000, Canadian Council on Social Development Ottawa Ont \$147,743, Canadian Ophthalmological Society Ottawa Ont \$11,000, Canadian Paraplegic Association Toronto Ont \$10,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$40,000, Carleton University School of Social Work Ottawa Ont \$21,598, Carrefour Pour Elle Inc Longueuil Que \$22,180, Lynne Carter Vancouver BC \$10,008, Centre des Services Sociaux de Montréal Metropolitan Montreal Que \$22,974, Children's Aid Society of Colchester County Truro NS \$79,353, Children's Aid Society of Hamilton Wentworth Hamilton Ont \$29,400, Children's Aid Society of Metropolitan Toronto Scarborough Ont \$64,879, Children's Hospital Vancouver BC \$12,797, Comité de Liaison Grandes Bergeronnes Que \$23,785, Comité d'Organisation Agricole-Forêtiers Inc Lac St-Jean Que \$71,032, Community Services Council St John's Nfld \$66,348, Corporation Foyer de Mariebourg Montreal Que \$51,160, Dalhousie University Institute of Public Affairs Halifax NS \$113,797, Dalhousie University Maritime School of Social Work Halifax NS \$121,645, Développement de Miscou Miscou NB \$32,300, Durham Region Child Abuse Committee Oshawa Ont \$18,882, Peter Faid Winnipeg Man \$10,157, Family Service Association of Metro Toronto Toronto Ont \$51,206, Frontenac Family Referral Service Kingston Ont \$86,658, Groupe de Ressources Techniques Habitation de Montréal Montreal Que \$117,994, John Hylton Vancouver BC \$10,555, Institut de Formation et de Rééducation de Montréal Montreal Que \$10,596, LORH Cooperative Industries Tisdale Sask \$59,626, MacKay Specialties Inc Montreal Que \$76,615, McGill University Montreal Que \$24,506, National Recovery Systems Inc Moncton NB \$44,804, New Dawn Enterprises Ltd Sydney NS \$118,400, New Women Centre Montreal Que \$148,717, Ontario Association for the Mentally Retarded Toronto Ont \$14,377, Opportunity for Advancement Weston Ont \$65,740, The Ottawa Rape Crisis Centre Ottawa Ont \$81,385, Pairivik Day Care Centre Frobisher Bay NWT \$23,351, Parent Preschool Resource Centre Ottawa Ont \$53,470, The Prairie Institute of Environmen-

NATIONAL HEALTH AND WELFARE—Continued

tal Health Regina Sask \$10,100, Prime Time Victoria BC \$60,478, Les Producteurs d'Arbres de Noël de Claire Fontaine Ltée Saint Louis de Kent NB \$59,797, Province of New Brunswick Department of Social Services Fredericton NB \$92,207, Province of Nova Scotia Department of Social Services Halifax NS \$12,111, Province of Prince Edward Island Department of Social Services Charlottetown PEI \$61,647, Provincial Court Family Division Toronto Ont \$85,366, Stanley Rempel \$11,121, St Francis Xavier University Antigonish NS \$54,594, Sasknatie Housing Corporation Saskatoon Sask \$10,560, Social Planning Council of Metropolitan Toronto Toronto Ont \$63,083, Social Planning and Review Council Vancouver BC \$63,374, Social Programs and Resources for Kids Canmore Alta \$30,713, Teen Family Program Thunder Bay Ont \$10,724, Toronto Child Parent Development Centre Toronto Ont \$22,808, Toronto Christian Resource Centre Toronto Ont \$57,790, United Chinese Community Vancouver BC \$39,660, United Way of Greater Vancouver Vancouver BC \$92,404, University of British Columbia Vancouver BC \$26,780, University of Calgary Calgary Alta \$50,497, Université de Laval Ste-Foy Que \$111,572, University of Manitoba Winnipeg Man \$24,540, Université de Moncton Moncton NB \$60,274, Université de Montréal Montreal Que \$30,684, Université de Québec à Montréal Montreal Que \$19,575, University of Regina Regina Sask \$41,830, University of Toronto Toronto Ont \$10,000, University of Victoria Victoria BC \$39,806, University of Windsor Windsor Ont \$17,314, Vocational and Rehabilitation Research Institute Calgary Alta \$43,380, Paul Vrooman Ottawa Ont \$10,919, Watson Lake Area Productive Youth Project Watson Lake YT \$31,012, West Island Adaptation Services Lachine Que \$189,901, Don Williams Portage la Prairie Man \$10,846, York University Downsview Ont \$11,410.

Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community \$12,210,628—L'Accueil d'Âge d'Or Haywood Man \$10,450, Adult Education Project Abbotsford BC \$12,692, Advisory Council on Aging Abbotsford BC \$11,900, Âge d'Or de Stadacona Quebec Que \$10,740, Ajax Senior Citizens Project Ajax Ont \$46,611, Alice Saunders Golden Agers Group Vancouver BC \$10,066, Al-Res-Tone Senior Citizen Group Reston Man \$16,170, Amherst Golden Years Society Amherst NS \$12,152, Les Animateurs de L'Âge d'Or 77 Lévis Que \$13,297, Area "A" Lawn Bowling Club (Greens in Winfield BC) Winfield BC \$10,426, Ascension Jubilee Club Windsor Ont \$18,063, L'Association des Policiers Retraités de la C U M Inc Montreal Que \$12,873, Association Ricreativa Pensionati Toronto Ont \$10,715, Association of United Ukrainian Canadians Windsor Ont \$11,720, The Audacious—Les Audacieux de Quinan Quinan NS \$18,204, The B.E.A.R.S. Barnaby BC \$11,596, Balkans Senior Citizens Centre Toronto Ont \$22,367, Bancroft Senior Citizens Club #580 Bancroft Ont \$12,890, Barrhead & District Senior Citizen Society Barrhead Alta \$16,086, Baycrest Terrace Memoirs Club Toronto Ont \$12,372, Bayshore Senior Citizens Association Inc. Elmvale Ont \$15,683, Beaverlodge Senior Citizen Association Beaverlodge Alta \$16,153, Bedford Leisure Citizens Club Bedford NS \$16,878, Better Health Activation and Relaxation Vancouver BC \$10,450, Beyond Tomorrow TV Program for Senior Citizens Rexdale Ont \$18,196, Binscarth Drop-In Centre Binscarth Man \$15,737, Bleak House Centre Winnipeg Man \$29,473, Bloomfield Senior Citizens Club Bloomfield Ont \$20,241, Blooming Prairie Pioneers Morrin Alta \$13,133, Bonnyville Senior Citizen Society Bonnyville Alta \$24,971, Bow Centre Place Senior Citizen Group Calgary Alta \$10,477, Brooks & District RCMP Century Museum Workers Group Brooks Alta \$12,221, Brookwood Senior Citizen Langley BC \$23,628, C.N.R.A. Bowling & Senior Citizens Palmerston Ont \$20,221, Camas Historical Group Victoria BC \$12,910, Cambray Senior Citizen Cambray Ont \$17,710, Canoriant West End Seniors Etobicoke Ont \$11,915, Canyon Golden Age Club

Hope BC \$10,965, Carbon New Horizons Carbon Alta \$11,423, Carrefour de l'Âge d'Or Beauport Que \$12,050, Carrot River New Horizons Carrot River Sask \$10,000, Carter Place Tenants Social Club Calgary Alta \$14,342, Centre Dufferin Drop-In Committee Shelburne Ont \$16,256, Centre de Rencontres Sociales 1977 Notre-Dame de la Garde Verdun Que \$13,836, Cercle de l'Âge d'Or Paroisse St-Joseph de Ville Mont-Royal Ville Mont-Royal Que \$16,669, Chatham Lawn Bowling Club Chatham Ont \$10,271, Chatham Towers Apartments #805 Club Chatham Ont \$12,250, Chilliwack Valley Historical Society Chilliwack BC \$11,696, Chilliwack Walztimers Chilliwack BC \$14,294, Chinese Senior Citizens Recreation Society Toronto Ont \$10,530, Club D'Accueil d'Âge d'Or Elliot Lake Ont \$18,819, Le Club d'Âge d'Or d'Allardville Allardville NB \$23,987, Club d'Âge d'Or de Barachois Barachois NB \$27,213, Club de l'Âge d'Or du Bas Richelieu Sorel Que \$12,364, Le Club de l'Âge d'Or de Beresford Haut-Beresford NB \$14,380, Le Club d'Âge d'Or de Bertrand NB \$20,426, Club de l'Âge d'Or Bourg Joli Inc St-Hyacinthe Que \$10,212, Club de l'Âge d'Or des Cantons Unis Stoneham Que \$10,520, Club de l'Âge d'Or d'Eastman Inc Eastman Que \$16,274, Club d'Âge d'Or 50 plus de Cormier Village Cormier Village NB \$16,756, Club d'Âge d'Or de Freighsburg Inc Freighsburg Que \$12,360, Le Club d'Âge d'Or «Les Gais Marins» Bas-Caraquet Bas-Caraquet NB \$20,776, Le Club de l'Âge d'Or de Grande-Entrée Grande-Entrée Que \$13,398, Club de l'Âge d'Or de l'Île-aux-Coudres l'Île-aux-Coudres Que \$14,075, Club d'Âge d'Or «Joie de Vivre» St-Eugène Ont \$11,092, Club de l'Âge d'Or Lac Carré Que \$14,012, Club «Les Mains Actives» Verdun Que \$14,222, Club d'Âge d'Or Monseigneur Charbonneau Lefaire Ont \$17,928, Le Club de l'Âge d'Or de New Carlisle New Carlisle Que \$10,149, Club d'Âge d'Or de Notre-Dame de Kent Notre-Dame de Kent NB \$16,732, Club d'Âge d'Or, Robertville NB \$12,640, Club d'Âge d'Or de Ste-Antoine Ste-Antoine NB \$31,930, Club d'Âge d'Or Ste-Benoît Balmoral NB \$13,823, Club de l'Âge d'Or Ste-Bernadette Rouyn Que \$10,413, Le Club de l'Âge d'Or de Ste-Cécile de Frontenac Que \$12,125, Club d'Âge d'Or St-François de Rosemont Montreal Que \$12,136, Club de l'Âge d'Or Ste-Elisabeth Ste-Elisabeth Que \$10,814, Club de l'Âge d'Or de St-Louis de France Montreal Que \$13,118, Club de l'Âge d'Or St-Simon Apôtres Montreal Que \$21,111, Club d'Âge d'Or Sts-Martyrs Canadiens Montreal Que \$10,257, Club de l'Âge d'Or San Giovanni Bosco Montreal Que \$14,030, Club de l'Âge d'Or Sault-au-Récollet Montreal Que \$10,859, Club d'Âge d'Or des Travailleurs Amalgamés \$19,752, Club d'Âge d'Or Val-Rita & Harty Harty Ont \$20,424, Club de l'Amitié de l'Âge d'Or de Beloeil Inc. Beloeil Que \$14,000, Club «Assomption» Moncton NB \$16,637, Club 50 et Plus Penetanguishene Ont \$20,181, Club Leisure Expansion Committee Scarborough Ont \$13,978, Club Oasis des Aveugles Sherbrooke Inc Sherbrooke \$10,876, Club Plein Soleil Charlesbourg Que \$11,353, Club Renaissance Ste-Bernardin Ont \$16,320, Club des Retraités Normandin Que \$10,150, Le Club des Retraités de Chéticamp NS \$24,283, Club du Réveil de Fournier Fournier Ont \$11,990, Club du Réveil Vankleek Hill Ont \$13,324, Le Club Socio-culturel du Manoir Outremont Inc Outremont Que \$24,416, Club Social des Bénéficiaires du Centre d'Accueil Richelieu Inc Montreal Que \$18,108, The Columbian Pioneers Kelowna BC \$12,442, Combine Operation Côte St-Luc Que \$30,820, The Comeau's Hill Golden Club Comeau's Hill NS \$13,173, Comité d'Action d'Âge d'Or de Toronto Toronto Ont \$11,572, Comité Bonn'Entente Lachute Que \$23,158, Comité d'Épanouissement des Talents du Troisième Âge Victoriaville Que \$12,042, Comité du Parc Plein Air de l'Âge d'Or de Coaticook Que \$15,885, Comité des Retraités Lachine Que \$10,168, Comité Thérapie-Loisirs Métabetchouan \$12,334, Community Support Services for Seniors Calgary Alta \$15,432, Confederation Park Senior Citizens Calgary Alta \$15,485, Conseil de l'Âge d'Or Région de Laval Duvernay Que \$14,181, Conseil des Résidents Vanier Ont \$17,450, Coqualeetza

NATIONAL HEALTH AND WELFARE—Continued

Elders Group Sardis BC \$12,480, Creative 729 Club Toronto Ont \$26,130, Delhi Township Senior Citizens Club Inc Delhi Ont \$38,710, Delia & District Senior Citizens Delia Alta \$16,136, Dorset Senior Club Dorset Ont \$17,716, Dress & Sportswear Retirees Club Toronto Ont \$20,245, Dufferin Oaks Residents Council Shelburne Ont \$14,657, Dundonald Area Senior Citizens Club Colborne Ont \$23,709, Dutch Canadian Senior Citizens Organization Toronto Ont \$25,500, Ear Falls Whispering Pines Club Ear Falls Ont \$11,792, East End Beaches Seniors Summer Program Committee Toronto Ont \$13,690, Ellen & Elgin Senior Centre Noon Meal Committee Winnipeg Man \$16,476, Encore Montreal Que \$16,230, Essex Retirees' Social Club Essex Ont \$34,352, Evergreen Baptist Home Activities Committee ABC Club Agincourt Ont \$10,160, Fairview Centre New Horizons Club Cambridge Ont \$38,237, Fédération de l'Âge d'Or du Manitoba (FADOM) St Boniface Man \$24,595, Fenelon Falls Centennial Lawn Bowling Club Fenelon Falls Ont \$19,937, File Hills Golden Age Group Lorie Sask \$12,920, First Place Community Centre Council Hamilton Ont \$24,138, 558-170 Seniors' Directorate Brighton Ont \$13,899, 505 Munroe Resident Association Winnipeg Man \$11,014, Five-O Club Disbury Alta \$17,535, Forest View Senior Citizens Club Forest Ont \$12,820, Fort Qu'Appelle Senior Citizens Club Fort Qu'Appelle Sask \$11,077, Four Lakes Senior Citizen Group Ripples NB \$27,199, Friends of the Fort Saskatchewan Historical Museum Fort Saskatchewan Alta \$11,154, Friendship Club Vancouver BC \$13,315, Gerbe Dorée Club de l'Âge d'Or de St-Basile-le-Grand St-Basile-le-Grand Que \$16,795, Gladstone-Blissville Seniors Fredericton Junction NB \$16,267, Gladstone Senior Citizens Club Gladstone Man \$11,175, Gleichen & Cluny Jubilee Club \$17,951, Glen-Villa Senior Citizens Recreation Club Glenella Ont \$16,374, Golden Age Club Cobalt Ont \$14,050, Golden Age Club Christ Church United Deux-Montagnes Que \$21,111, Golden Age Day Centre Toronto Ont \$22,750, The Goldenaires Senior Association Burnaby BC \$15,163, Golden Era Club Pelee Island Ont \$11,260, Golden Mill Club Windsor Ont \$12,416, Golden Spikes Port Moody BC \$21,791, Golden Youth Club-Dayspring & District Dayspring NS \$15,981, Good Companions Senior Citizens Club Toronto Ont \$13,025, The Good Friends Fellowship Abbotsford BC \$11,354, The Good Neighbourly Club of Tracadie Mount Stewart PEI \$10,140, Good Neighbours Association of Hall Tower II Burnaby BC \$11,673, Good Neighbours Retired Citizens Association Truro NS \$10,894, Grace Carmen Over Fifty Club Toronto Ont \$18,628, Greater Niagara Senior Citizens Association Niagara Falls Ont \$35,565, Greek Canadian Senior Citizens Club Toronto Ont \$27,271, Greencrest Seniors Club Scarborough Ont \$18,595, The Greenhouse & Gardening Club Toronto Ont \$12,989, Green Pine Mutual Aid Group Vancouver BC \$11,940, Greenwood Senior Citizens Council Toronto Ont \$11,450, Griggs Manor Club Toronto Ont \$13,175, Hague Community Senior Citizens Association Hague Sask \$12,000, The Happy Gang Snow Road Station Ont \$14,244, Happy Hour Club Apple Hill Ont \$13,945, Harris Tessler New Horizons Club Harris Sask \$10,000, Hays Senior Citizens Hays Ont \$14,839, Heart Beats Sydney NS \$11,802, Hellenic Senior Citizens Vancouver BC \$11,924, Heritage Recreation Group Brampton Ont \$11,856, Historical & Drop-In Project Committee Toronto Ont \$13,566, The Hope Club Toronto Ont \$23,922, Hornby Island New Horizons Hornby Island BC \$15,271, Humbolt New Horizons Club Humbolt Sask \$15,600, Huron Helpers Clinton Ont \$10,265, Indian Oak New Horizons Club Indian Point NS \$12,980, Interesting Years Club Amherstview Ont \$26,097, Italo-Canadian Community Place Committee Hamilton Ont \$19,850, La Joie Senior Citizens Club Gold Bridge BC \$11,138, Kee Ying Group Edmonton Alta \$10,029, Killarney New Horizons Centre Killarney Man \$14,881, Kimberley History Book Committee Kimberley BC \$20,663, The King's Daughters Supper Club Committee Ottawa Ont \$15,197, Kingston & Area Senior Citizens Council Kingston Ont \$12,400, Knightsbridge Senior Citizens Centre Bramalea Ont \$50,575, L I F E (living is for Everyone) Centre Vancouver BC \$14,515, Lambton Area Retirees Golf Association Sarnia Ont \$11,832, Langham New Horizons Langham Sask \$10,507, Lavenham Senior & Community Club Lavenham Man \$10,925, Leader Friendship Centre Leader Sask \$11,069, Leaside Lawn Bowling Club Toronto Ont \$17,193, Leisure Living Program West Vancouver BC \$12,848, Leisure World Seniors Club Toronto Ont \$11,059, Leo's Boys Senior Citizens Committee Montreal Que \$10,295, Lithuanian Senior Citizens Club Toronto Ont \$11,696, Little Beaver Hi-U Senior Centre Ferintosh Alta \$13,575, Lord Selkirk Community Senior Fitness Club Winnipeg Man \$23,982, Louise Towers Club Toronto Ont \$14,335, Lundar New Horizons Lundar Man \$11,872, Lyleton Leisure Centre Lyleton Man \$10,590, Macedonian Canadian Senior Citizens Toronto Ont \$12,290, Magnetawan Friendship Club Magnetawan Ont \$10,146, Magrath History & Museum Association Magrath Alta \$12,736, Main Street Senior Drop-In Centre Committee Toronto Ont \$12,925, Manitoba Senior Skills Training Centre West St Paul Man \$32,550, Maple Creek & Area Senior Citizens Club Maple Creek Sask \$15,000, Margaree New Horizons Senior Citizens Club Margaree NS \$13,340, Markham Lawn Bowling Club Markham Ont \$18,286, Mary Crest Activity Club Peterborough Ont \$13,633, Medications Awareness Committee Vancouver BC \$10,350, Milestone Drop-In Association Milestone Sask \$12,000, Miller Park Greens West Lorne Ont \$13,638, Minnedosa Senior Citizens Association Minnedosa Man \$12,562, Minto Senior Citizens Club Minto NB \$29,274, Municipal History Society Vancouver BC \$15,657, NOARS North Okanagan Amateur Radio Society Vernon BC \$15,059, Nampa Golden Pioneers Nampa Alta \$17,216, Nashwaak Valley Golden Age Club Durham Bridge NB \$19,495, Neshako Valley Historical Society Vanderhoof BC \$13,525, New Horizons Group-Recreational & Leisure Time Program Westmount Que \$13,255, New Horizons Pensioners & Pioneers Organizations of Saskatoon Sask \$23,000, New Horizons (Steeltown) Friendly Group Trenton NS \$11,818, New Horizons Valley Echoes Duncan BC \$18,290, New Waterford & District Senior Citizens Recreational Club New Waterford NS \$12,563, Niagara Golden Age Club Incorporated Niagara-on-the-Lake Ont \$50,389, Nid de l'Amitié Ville d'Anjou Que \$11,941, Nobleford Oldtimers Association Nobleford Alta \$13,088, North-East Jewish Community Services Study Committee Willowdale Ont \$16,910, Northgate Lions Senior Citizens "A New Beginning" Edmonton Alta \$15,746, North Lanark Historical Restoration Group Almonte Ont \$22,612, The North Peace Care Home Senior Citizens Fort St John BC \$18,248, North Sydney Senior Citizens Club North Sydney NS \$15,841, Northwood Apartments Senior Citizens Club 393 Downsview Ont \$12,484, Nouveaux Horizons "Ste-Catherine" Montreal Que \$21,674, Nova Scotia Senior Citizens Jamboree '77 Halifax NS \$30,139, Oakwood Senior Citizens Club Oakwood Ont \$10,340, Oak Bay Senior Citizens Association Victoria BC \$24,337, The Old School Stokes Bay Ont \$12,500, Onward Club Stratford Ont \$34,310, Operation Friendship Action Group Edmonton Alta \$11,610, Opportunities Unlimited New Horizons Club Mochelle NS \$14,540, Oshawa Senior Citizens Club Oshawa Ont \$11,111, Overlander Oomphies Kamloops BC \$14,030, PEI Lawn Bowling Association—Seniors Section Charlottetown PEI \$11,920, Paisley Senior Citizens' Paisley Ont \$10,100, Parkway Centre Advisory Board Barrie Ont \$18,541, Parkway Group—2nd Conference Oshawa Ont \$10,500, Parkway Progress Planners London Ont \$11,695, Perpetual Bazaar Brampton Ont \$10,000, Pinkney's Point New Horizons Group Arcadia NS \$13,240, Pleasant Valley Community Club Gosfield North Ont \$12,971, Port Credit Lawn Bowling Club Mississauga Ont \$11,208, Port Dalhousie Lawn Bowling Club St Catharines Ont \$10,812, Prince George Elder Citizens Recreational Society Prince George BC \$10,927, Procter Harrop Senior Citizens Association Branch 118 Procter BC

NATIONAL HEALTH AND WELFARE—Continued

\$12,468, Programme Committee Medicine Hat Alta \$12,417, Project Woodmark Waterloo Ont \$21,326, Prueffer Court North & South Social Club Windsor Ont \$10,710, Queensway Retired Men's Club Toronto Ont \$16,073, RA Senior Members' Club Ottawa Ont \$10,124, Rainbow Hobbycrafts Kagawong Ont \$15,006, Ralliement-Santé Montreal Que \$15,000, The Recreation Club of Villa St Louis Pointe-Claire Que \$16,443, Regency Manor Seniors Arts & Crafts Club Port Hope Ont \$12,613, Résidence Bellevue Montreal Que \$17,155, Les Responsables de la serre et des jardins Montreal Que \$10,080, Retired Eagles Activities Club Toronto Ont \$14,380, Retired People's Participation Winnipeg Man \$21,566, Les Retraités à l'Action Enrg Rimouski Que \$16,364, Richer Young at Hearts Club Richer Man \$13,969, Rosalind & District Senior Citizens Society Rosalind Alta \$12,994, Roselawn Bowling Club Hamilton Ont \$17,182, Rose View New Horizons Victoria BC \$11,665, Runnymede Lawn Bowling Club Limited Toronto Ont \$12,739, Russian Canadian Senior Citizens Club Windsor Ont \$14,252, Ryley Sunshine Club Ryley Alta \$15,563, St Catharines & District Retirees Association St Catharines Ont \$11,500, St. Elizabeth's Senior Citizens Calgary Alta \$10,204, St-Lambert Interchurch & Community Council for Senior Citizens St-Lambert Que \$11,223, St Mary's Self Improvement Seekers London Ont \$14,062, St Paul's Seniors Club Vancouver BC \$12,603, Salmon Arm Lawn Bowling Club Salmon Arm BC \$10,568, The Sauble Sandpipers Hepworth Ont \$23,214, Scarborough Senior Citizens Council Scarborough Ont \$17,966, Senior Adult Community Centre Planning Committee Simcoe Ont \$45,050, Senior Citizens Club 19 Woodstock Ont \$32,553, Senior Citizens Development Group of the Canadian Ski Museum Ottawa Ont \$14,744, Senior Citizens Drop-In & Activity Centre Pembroke Ont \$13,669, Senior Citizens Festival Planning Committee Vernon Ont \$17,100, Senior Citizens of James Bay Mooseonee Ont \$10,218, Senior Citizens Job Bureau Winnipeg Man \$33,865, Senior Citizens' Research Committee Halifax NS \$18,000, Senior Citizens Special Services West Vancouver BC \$13,000, Seniors University Extension Group Regina Sask \$13,283, Sidney Silver Threads Volunteer Corps Building Committee Sidney BC \$10,475, "Silver Tops" Senior Citizens Club Plaster Rock NB \$10,000, Silver Willows Senior Citizens Torrington Alta \$11,424, Sixty & Better North Vancouver BC \$16,163, Sixty Plus Club Winnipeg Man \$10,938, Southampton Lawn Bowling Club Southampton Ont \$25,137, Sparta Senior Citizens' Club Sparta Ont \$10,202, Spring Coulee Senior Citizens Spring Coulee Alta \$11,717, Spruce Grove Golden Age Club Spruce Grove Alta \$10,404, Stoney Creek Elders Club Vanderhoof BC \$11,774, Strathcona Area 5 Senior Citizens Club Fort Saskatchewan Alta \$11,649, The Stroke Recovery Association Toronto Ont \$13,602, Sunset Homes Update '77 Powell River BC \$14,914, Surrey Museum & Historical Society Surrey BC \$11,312, Svetitskaya Senior Citizens Weston Ont \$10,447, Sydney Pensioners Club Inc Sydney NS \$30,069, Tenants Association of the Knights of St Josaphat Inc Winnipeg Man \$10,025, Terrasse Triest Montreal Que \$18,481, The 39 Plus Club Hampstead Que \$10,884, Thompson Park Summer Camp Committee Scarborough Ont \$14,150, Thorhild Golden Age Drop-In Centre Thorhild Alta \$16,740, Tilston Kosy Nook Tilston Man \$13,693, Top Generation Newsletter Group Halifax NS \$20,472, Toronto Lithuanian Sons & Daughters Club Inc Toronto Ont \$24,641, The Twilighters Kingston Ont \$16,806, Ukrainian Pensioners Club Mississauga Ont \$11,878, Ukrainian Heritage Association Museum of Canada Toronto Ont \$18,732, Ukrainian Seniors Club Oshawa Ont \$26,975, United Senior Citizens of Ontario Inc Toronto Ont \$15,018, United Senior Services Yellowknife Northwest Territories \$14,325, University Women's Club of Toronto Anniversary Book Toronto Ont \$11,771, Valley & South Shore New Horizons Group Wolfville NS \$19,800, The Vancouver Sea Festival Senior Citizens Committee Vancouver BC \$13,575, Vic West New Horizons Victoria BC \$17,165, Le Village Ottawa Ont \$25,891, West Edmonton

Seniors Edmonton Alta \$14,307, West End Senior Learners Vancouver BC \$17,098, West Langley Golden Agers Langley BC \$11,377, Westport Senior Citizens Westport Ont \$22,500, West Toronto Over 60 Club Toronto Ont \$25,053, The Wexford Centre Members Council Scarborough Ont \$26,511, Wolseley Wolf Creek Friendship Club Wolseley Sask \$12,005, The Women's Auxillary of Laurier Manor Ottawa Ont \$11,736, Yucalta Lodge Society Campbell River BC \$10,188.

Family Allowance Payments \$2,122,409,408

Old Age Security Payments \$3,668,559,122

Guaranteed Income Supplement Payments \$1,077,621,075

Spouse's Allowance Payments \$114,999,771

Contributions to Welfare Information Systems \$939,154.— Province of Newfoundland Dept of Social Services \$238,290, Province of Nova Scotia Dept of Social Services \$436,817, Province of Prince Edward Island Dept of Social Services \$75,266, Province of New Brunswick Dept of Social Services \$15,262, Province of Manitoba Dept of Health and Social Development \$56,209, Province of Saskatchewan Dept of Social Services \$35,540, Province of British Columbia Ministry of Human Resources \$36,623, Northwest Territories Dept of Social Development \$45,147.

Guaranteed Income Experiment \$3,570,000.— Province of Manitoba Dept of Health and Social Development \$3,570,000.

Medical Research Council

*Grants and Scholarships to promote research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is highly relevant to human health \$56,718,000.—*The funds are administered through the Business Officers at universities in accordance with guidelines as established by Council. University of Alberta Edmonton Alta \$3,206,905, University of British Columbia Vancouver BC \$3,749,831, University of Calgary Calgary Alta \$1,401,225, Carleton University Ottawa Ont \$42,130, Concordia University Montreal Que \$26,670, Dalhousie University Halifax NS \$1,879,443, Université du Québec Montreal Que \$210,008, University of Guelph Guelph Ont \$115,718, Université Laval Ste Foy Que \$2,185,255, University of Manitoba Winnipeg Man \$3,654,142, Memorial University St. John's Nfld \$659,805, McGill University Montreal Que \$9,096,446, McMaster University Hamilton Ont \$2,698,087, Université de Montréal Montreal Que \$5,030,561, University of Ottawa Ottawa Ont \$1,724,166, Queen's University Kingston Ont \$1,885,076, University of Saskatchewan Saskatoon Sask \$1,534,705, Université de Sherbrooke Sherbrooke Que \$1,640,295, Saint Francis Xavier Antigonish NS \$16,650, University of Toronto Toronto Ont \$10,482,159, University of Victoria Victoria BC \$88,982, University of Waterloo Waterloo Ont \$121,571, University of Western Ontario London Ont \$2,985,960, University of Winnipeg Winnipeg Man \$19,380, Place of tenure *Outside Canada*—direct awards to highly qualified candidates with a M.D., D.D.S., D.V.M., or PhD degree who wish to take full-time research training in the health sciences—Aggerwal A S Harvard USA \$20,210, Allard J R University of California USA \$21,500, Aubin Jane E Max-Planck Institut West Germany \$13,518, Averbach P Cambridge England \$17,113, Beauchamp Rachelle S Edinburgh Scotland \$14,092, Bélanger Luc Vanderbilt University USA \$20,825, Benditt David G Duke University USA \$19,500, Blakley B R Kettering Laboratory Cincinnati USA \$12,553, Blouin M I P University of California USA \$18,700, Briedis D J Cambridge Eng \$20,320, Brownman G P Sidney Farber Cancer Institute USA \$21,660, Burntrock L Weizmann Institute Israel \$14,117, Carlsen S A John Hopkins USA \$13,634, Carne T J Middlesex Hospital London England \$14,349, Carruthers T D Michigan State USA \$16,867, Char-

NATIONAL HEALTH AND WELFARE—*Concluded*

trand Pierre Glasgow Scotland \$13,772, Church T University of California USA \$17,240, Coulton James M Universitat Tübingen West Germany \$13,783, Cunningham R Scott University of Connecticut USA \$13,124, Cymbaluk Nadia R Cornell University USA \$17,853, Daum R S Children's Hospital Medical Centre Boston USA \$19,645, Dent Robert R Addiction Research Foundation Stanford USA \$20,970, Depew W T University of Southern California USA \$18,500, DeLéan André National Institute of Mental Health Maryland USA \$19,500, Drouin Jacques Cambridge England \$14,400, Dryburgh Jill Hammersmith Hospital London England \$13,543, Del Maestro Rolando Experimental Medicine Uppsala Sweden \$19,623, Ellerson James R University of Uppsala Sweden \$14,350, Eng David Y University of Washington \$17,700, Faure Nacia University of California USA \$19,200, Faust Manny Yale University USA \$13,783, Finley Richard J Peter Bent Brigham Hospital Boston USA \$19,700, Freeman Hugh J University of California USA \$19,700, Frim John University of Tennessee USA \$13,555, Fritzel Marvin J University of Colorado Medical Centre USA \$18,033, Fryer James N University of California USA \$14,500, Gagnon Jean University of Washington USA \$14,300, Gannon Raymond Radcliffe Infirmary Oxford England \$21,700, Garcin Françoise Université de Strasbourg France \$14,617, Gilboe Dennis R University of Iowa USA \$19,583, Gosselin Sylvie Ohio State University USA \$17,083, Gottlieb Avrum I University of California USA \$20,700, Greenberg Gordon R Hammersmith Hospital London England \$21,450, Greene Mark I Harvard USA \$19,783, Grossman Ronald University of California USA \$18,876, Hammond G W Centre for Disease Control Atlanta USA \$19,863, Hanley David Michael Reese Medical Centre Chicago USA \$21,700, Havrankova Jana National Institute for Health Maryland USA \$19,033, Honda Barry M University Postgraduate Medical School Cambridge England \$14,583, Hughes Ieuan A Welsh National School of Medicine Cardiff Wales \$21,700, Isenman David E Scripps Clinic and Research Foundation La Jolla USA \$14,620, Johnson Douglas A University of Edinburgh Scotland \$13,640, Kaptein Elaine University of Southern California USA \$19,700, Kaptein John S University of California USA \$13,227, Kenakin Terrence P University College London England \$15,233, Klein George J Duke University USA \$19,981, Ko Hon Sum Rockefeller University USA \$20,635, Lacroix André Vanderbilt University USA \$19,500, Lavoie Pierre-André City of Hope National Medical Centre California USA \$13,717, Lemoine John R University of California USA \$13,517, Lipton Jeffrey H Weizmann Institute of Science Israel \$14,200, Lowry Robin P Peter Brigham Hospital Boston USA \$20,538, MacRae Thomas H University of Mississippi USA \$14,903, Manley Judith A Max-Planck-Institut Munich Germany \$14,083, McDonald Thomas J Karolinska Institutet Stockholm \$21,700, Meek Alan H University of Melbourne Australia \$10,067, Milne Ross W Université catholique de Louvain Bruxelles \$14,400, Moutquin Jean Marie National Women's Hospital Auckland New Zealand \$21,450, Natale Renato Oxford University England \$10,688, Nozette Stephen P University of California USA \$18,000, Ottaway Clifford A University of Glasgow Scotland \$20,348, Paré Pierre University of Southern California \$10,430, Parkinson David R Tufts University USA \$17,703, Paucha Eva Imperial Cancer Research Fund Laboratories London England \$14,917, Pena Sergio D National Institute for Medical Research London England \$21,504, Potter Kathleen N University of Idaho USA \$13,225, Poiras Pierre University of California USA \$10,567, Pyke Kenneth W Hôpital Necker Paris \$21,500, Quigley M Edward University of California USA \$19,500, Quik Maryka University of Cambridge England \$14,367, Quist Eugene University of Wisconsin USA \$15,300, Raaphorst G Peter Colorado State University USA \$20,400, Rabson John L John Hopkins USA \$18,500, Ramos Angel S Karolinska Institutet Sweden \$11,677, Ramphal Reuben University of Florida USA \$18,500, Reithmeier Reinhart A Harvard University England \$13,500,

Robidoux André Anderson Hospital Houston USA \$10,173, Salit Irving E Rockefeller Centre USA \$20,700, Schachar Norman S Massachusetts General Hospital Boston USA \$10,000, Schachar Russell J Institute of Psychiatry London England \$20,500, Segall Jacqueline M University of Washington USA \$13,120, Silverberg Robert Cedars Sinai Medical Center Los Angeles USA \$19,500, Steinbok Paul M University of North Carolina USA \$11,118, Stepanik Terrence M Aarhus Universitet Denmark \$13,996, Stephens Janet K University of Colorado USA \$13,154, Sullivan Arthur K National Institute for Medical Research London England \$11,253, Valiquette Guy Università di Milano Italy \$19,200, Valley J F Baylor College of Medicine Houston USA \$10,437, Villeneuve Jean Pierre Vanderbilt University USA \$20,650, Wong Kenneth University of South Alabama USA \$14,850, Wood Paul L National Institute of Mental Health Washington DC \$13,057, Wright Richard G University of Southern California \$19,500, Zis Athanasios P National Institute of Mental Health Maryland USA \$21,750. Grants to National Organizations — Canadian Council on Animal Care Ottawa Ont \$105,000. Expenditures for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships \$3,741,676, full-time associateships \$2,399,237, full-time scholarships \$2,400,390, centennial fellowships \$245,500, studentships \$1,062,676, summer scholarships \$281,071, grants-in-aid of university research \$45,470,018, general research grants \$703,000, special activities including support for approved symposia and support for a limited number of visiting scientists \$414,432.

Status of Women

Grants to National Women's Organizations \$75,000—Canadian Newsletter for Research on Women, McMaster University, Hamilton, Ont \$10,000; National Action Committee, 40 St. Clair Avenue, Toronto, Ont \$18,000; All others totalled \$47,000.

NATIONAL REVENUE

Taxation

Inter-American Centre for Tax Administrators, Panama I, Panama \$18,899

PARLIAMENT

House of Commons

Canadian Branch Commonwealth Parliamentary Association \$76,282

23rd Commonwealth Parliamentary Conference \$540,000

Canadian Group Inter-Parliamentary Union \$80,000

Canadian North Atlantic Treaty Organization Parliamentary Association \$69,000

Parliamentary Centre for Foreign Affairs and Foreign Trade \$27,000

Canadian Section of the Canada-United States Inter-Parliamentary Group \$36,000

Canadian Section of "l'Association internationale des parlementaires de langue française" \$58,000

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures \$86,000

POST OFFICE

Canada's share of upkeep of the International Bureau of the Universal Postal Union \$365,000

POST OFFICE—Concluded

Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain \$69,000

PRIVY COUNCIL

PRIVY COUNCIL OFFICE PROGRAM \$1,037,500

Grants to the Institute of Intergovernmental Affairs Queen's University Kingston Ont \$37,500

Grant to the Institute for Research on Public Policy Montreal Que \$1,000,000

Chief Electoral Officer

Reimbursement of Candidate's Election Expenses \$115,063—Caouette Gilles Rouyn Que \$6,452, Comtois J Roland Repentigny Que \$18,807, Dawson Dennis Quebec Que \$14,161, Delorme Roger Laval Que \$18,807, Edmonston L Philippe Duvernay Que \$8,524, Hamel Maurice Val Belair Que \$6,695, Lamontagne Gilles Quebec Que \$6,695, Lavoie Jean Ste-Foy Que \$14,161, Macquarrie Ian New Dominion PEI \$2,892, Pratte Gaston Noranda Que \$6,453, Savard Raymond Verdum Que \$8,524, Wood Don Norboro P E I \$2,892.

PUBLIC WORKS

PROFESSIONAL AND TECHNICAL PROGRAM \$5,000

MARINE PROGRAM

Contributions for Marine Remedial Works \$229,634—Florent Desroches St-Charles sur Richelieu Que \$10,106, St Clair Conservation Authority Strathroy Ont \$37,620, The Province of British Columbia Victoria BC \$100,000.

Dry Dock Subsidy to Canadian Vickers Montreal \$180,000

REGIONAL ECONOMIC EXPANSION

Developmental Opportunity Initiatives \$297,719,107—Government of the Province of Alberta Edmonton Alta \$5,548,204, Government of the Province of British Columbia Victoria BC \$7,392,005, Government of the Province of Manitoba Winnipeg Man \$14,643,030, Government of the Province of New Brunswick Fredericton NB \$43,375,258, Government of the Province of Newfoundland St John's Nfld \$54,499,219, Government of the Province of Nova Scotia Halifax NS \$34,270,367, Government of the Province of Ontario Toronto Ont \$10,987,079, Government of the Province of Saskatchewan Regina Sask \$9,365,465, Government of the Province of Quebec Quebec Que \$117,638,480.

Industrial Incentives \$63,252,929—Choiceland Dehydrating Ltd Choiceland Sask \$34,665, Irving Refinery Ltd St John NB \$76,747, Michelin Tires Canada Ltd New Glasgow NS \$14,439, A Northcott Ltd Lewisporte Nfld \$14,059, A & C Assouad Canada Ltd Plessisville Que \$43,566, A Côté & Fils Inc Centre Stoke Que \$39,869, A Lapointe & Fils Ltée St-Romain Que \$48,761, A A Defehr Manufacturing Winnipeg Man \$162,148, A D Bernier Inc Lambton Que \$11,200, Abattoir Ouellet Inc Ste-Perpetue Que \$106,962, ABC Printing Ltd Saskatoon Sask \$23,469, Abex Industries Ltd Selkirk Man \$47,493, Abitibi Paper Company Ltd White River Ont \$937,463, Acier Fasco Steel Ltée Sherbrooke Que \$131,082, Acme Bedding and Felt Co Winnipeg Man \$39,149, Advance Paper Box Ltd Winnipeg Man \$14,471, Advanced Transducer System Dartmouth NS \$648,366, Ahlstrom Canada Ltd Moncton NB \$226,459, Albert Perron Inc St-Prime Que \$35,042, Alex Couture Inc Charny Que \$63,872, Alfred Roy Inc SteMarguerite Que \$74,250, Algonquin Lumber Inc Pembroke Ont \$19,942, All-Fab Building Components Winnipeg Man \$29,238, Allan Potato Handling Equipment Covehead

PEI \$32,250, Allied Farm Equipment Winnipeg Man \$34,905, Almagam Steel Corporation West Royalty PEI \$27,651, Ambassador Manufacturing St-Lambert Que \$12,205, American Can of Canada Ltd St Andrews NB \$148,904, Antoine Gros-Louis Village des Hurons Que \$42,350, Arctic Ice Co Ltd Winnipeg Man \$13,946, Armoires de Cuisine Bernier St-Romuald Que \$14,419, Artena Company Ltd Longueuil Que \$11,416, Arthur L Craig & Sons Ltd Tryon Branch Road PEI \$57,319, Artistic Iron Works Ltd Regina Sask \$66,722, Arvin Special Machinery Ltd Chatham NB \$18,013, Associated Fisheries of Canada Shipigan NB \$142,985, Atelier de Fabrication Sept Îles Que \$12,468, Atelier Rinelle Enrg Ferme Neuve Que \$23,855, Atlantic Cresting & Distributors Halifax NS \$14,466, Atlantic Hardchrome & Crankshaft Rebuilders Dartmouth NS \$56,003, Atlantic Industries Dorchester Cape NB \$49,542, Auclair & Martineau Inc St-Emile Que \$17,794, Audehou Inc Lac Bouchette Que \$80,601, Auto Electric Rebuilders Charlottetown PEI \$18,278, Automotive Remanufacturing Regina Sask \$102,755, Baie Chaleur Packers Ltd Bas Caraquet NB \$46,106, Bastos du Canada Ltée Louisville Que \$23,107, Bathurst Paper Ltd St John NB \$14,859, Beauce Sportsware Inc St-Come Que \$11,114, Beauséjour & Frères Inc Acton Vale Que \$48,172, Belvent Ltd Parry Sound Ont \$223,998, Ben's Ltd Halifax NS \$54,620, Benco Component Industries Brandon Man \$16,659, Berbery Inc St-Georges Est Que \$10,405, Berkley & Co Canada Ltd Portage la Prairie Man \$131,390, Bernie's Welding Shop Ltd Centerville NB \$22,506, Bernier Woodworking Ltd Drummond NB \$13,467, Bilko Printing Kenora Ont \$13,400, Biraghi Entrepos Ltée Bécancour Que \$69,282, Bisson & Bisson Inc Matagami Que \$270,043, Bo-Plex Inc St-Nicéphore Que \$39,498, Bo-Plex Inc Drummondville Que \$132,000, Bocina Inc St-Louis de Blandford Que \$25,954, Border Granite Co Bebbé Que \$29,181, Boulangerie Alphonse Laflamme Quebec Que \$18,400, Boulangerie Bourdages Inc Bonaventure Que \$11,296, Boulangerie Doyon Inc St-Come Que \$10,282, Boulangerie Elmwood Baker Moncton NB \$18,797, Boulangerie Landreville Ltée Mont Joli Que \$13,902, Bovitel Inc St-Pierre Les Bequets Que \$57,720, Bovitel Inc Trois Rivières Que \$27,600, Boychuk Manufacturers Ltd Kindersley Sask \$24,886, Brandt Machine and Mfg Ltd Regina Sask \$32,358, Brihan Bottlers & Distillers Kentville NS \$107,659, Brique Antique Ltée St-Nicéphore Que \$113,672, Brockman's Service Ltd Humboldt Sask \$57,231, Bromley Lumber Ltd Pembroke Ont \$27,625, Browning Harvey Ltd St John's Nfld \$37,500, Bruderer's Ltd Gillam Man \$16,867, Brunswick Bottling Ltd Moncton NB \$200,202, Buckland Metal Inc Buckland Que \$69,324, Burroughs Business Machines Winnipeg Man \$785,102, C & A Steel Fabricators Ltd Sudbury Ont \$13,802, C E M Industries Ltd Porters Lake NS \$22,282, C M McLean Ltd Sherwood PEI \$4,000, C M McLean Ltd New Annap PEI \$2,055,675, C S P Foods Ltd Altona Man \$294,212, CAE Aircraft Ltd Winnipeg Man \$16,164, Camions à Incendie Pierre St-François-du-Lac Que \$98,367, Campfire Charcoal Ltd Moose Jaw Sask \$145,681, Canada Chrome Ltd St John NB \$44,666, Canada Envelope Company Stellarton NS \$12,130, Canada Packers Ltd Charlottetown PEI \$6,801, Canada Packers Ltd Upper Cunard NS \$35,113, Canadian Automotive Radiator Debert NS \$24,157, Canadian Cellulose Insulation Winnipeg Man \$52,320, Canadian Johns-Manville Co Brossard Que \$225,973, Canadian Steelplast Ltd Granby Que \$63,386, Canasphere Industries Ltd Moose Jaw Sask \$32,892, Cannon Ltd Trois Rivières Que \$312,099, Canarco Inc Theftford Mines Que \$11,961, Carapec Ltd Caraquet NB \$12,520, Caron Ltée Batis-can Que \$66,005, Carte Electric Ltd Winnipeg Man \$79,138, Casavant Frères Ltée St Hyacinthe Que \$89,858, Cassidy's Beverages Ltd Chatham NB \$25,169, Castelli Ceramics Ltd Thunder Bay Ont \$43,193, Cellier St-Bernard Inc Hemmingford Que \$15,294, Central Canadian Distillers Weyburn Sask \$559,656, Central Graphic Reproduction Winnipeg Man \$92,245, Central Ready Mix Ltd Lewisporte Nfld \$30,373,

REGIONAL ECONOMIC EXPANSION—Continued

Centre Electro Technique Ste-Foy Que \$12,940, Cercueils Victoriaville Ltee Victoriaville Que \$78,716, Chaîne Coopérative du Saguenay Notre-Dame de la Doré Que \$22,999, Chaise Inc Ste Marie Que \$23,920, Chemcrest Corporation Ltd Winnipeg Man \$67,667, Chemtec Chemicals Ltd Regina Sask \$34,795, Chipman Wood Products Chipman NS \$10,667, Chippin Bros Ltd Fredericton NB \$26,215, Circo Craft Co Inc Granby Que \$30,037, City Packers Ltd Lethbridge Alta \$71,487, Clairol Canada Division Knowlton Que \$22,839, Clermont Grenier Inc St-Elzear Que \$18,453, Clyde Everett Ltd Bridgetown NS \$37,276, Clyvanor Ltée St-Georges Que \$18,580, Columbia Brewing Company Creston BC \$70,210, Comeau's Sea Foods Ltd Saultneville NS \$89,539, Commonwealth Plywood Co Ste-Therese Que \$84,601, Confection Johanne Inc Louiseville Que \$21,048, Confections Rayjo Inc Notre-Dame-de-la-Providence Que \$54,400, Connors Bros Ltd Shippegan NB \$38,828, Conserveirie Notre-Dame-Charlotte Que \$36,040, Consolidated Textiles Mill Montmagny Que \$12,565, Continental Conveyor & Machinery Theftford Mines Que \$46,400, Cookshire Woollen Mills Cookshire Que \$44,825, Courier Automotive Ltd Emsdale Ont \$26,202, Crawfords Foods Ltd Wynyard Sask \$31,327, Cremerie St-Boniface Inc St-Boniface de Shawinigan Que \$24,277, Crestline Coach Ltd Saskatoon Sask \$16,082, Croname Donald Ltd Waterloo Ont \$42,342, Crosby Molasses Co Ltd St John NB \$122,708, Croydon Manufacturing Co Sherbrooke Que \$21,199, Cuisine Idéale Inc Sherbrooke Que \$19,945, Curry Industries Ltd Winnipeg Man \$20,533, Cyclomet Division of Coulter Moncton NB \$480,000, Dartec Industries Ltd Dartmouth NS \$11,125, Daveluyville Jean Ltd Daveluyville Que \$11,168, Dawn Plastics Ltd Winnipeg Man \$43,956, Deco-Lam Inc Ste-Foy Que \$21,600, Demuth Products Canada St-Pie Que \$137,666, Designex Buildings Ltd North Battleford Sask \$64,285, Destel Inc St-Germain de Grantham Que \$25,702, Destel Inc Grantham Ouest Que \$30,156, Deziel Auto Spring Inc Sherbrooke Que \$39,509, Didier Refractories Corp Bécancour Que \$3,877,182, Dionite Luggage Inc Lévis Que \$10,169, Dominion Lumber Winnipeg Man \$17,727, Dominion Malting Ltd Transcona Man \$12,052, Dominion Textile Ltd Yarmouth NS \$90,033, Donat Flaminid Inc St-Apollinaire Que \$164,967, Draco Ltée Repentigny Que \$22,202, Drainbec Inc Alma Que \$40,411, Du-Al Block Ltd Prince Albert Sask \$167,109, Dubeau & Lapointe Ltée Drummondville Que \$26,939, Dubreuil Brothers Ltd Dubreuilville Que \$103,901, Duchesne & Fils Ltée Yamachiche Que \$34,051, Duffy Co Ltd Kinkora PEI \$11,452, Duraform Western Ltd Saskatoon Sask \$68,096, Dyck's Containers Winnipeg Man \$76,093, E R McMaster & Sons Ltd Kingston Ont \$151,194, East Coast General Supplies Moncton NB \$41,226, East Coast Recyclers Ltd St John's Nfld \$20,800, Eastern Bakeries Ltd Moncton NB \$54,250, Eastern Dairyfoods Co-op Antigonish NS \$29,080, Eastern Meat Purveyors Lakeside NS \$14,250, Eastland Industries Ltd Minto NB \$21,864, Ebenisterie Beaubois Ltée St-Georges Que \$118,802, Econopac Inc St-Hyacinthe Que \$75,620, Equipement C B R Ltée St-Mathieu de Beloeuil Que \$18,006, F G Brandy Co Ltd Winnipeg Man \$45,184, F R Rotter Lumber Co Ltd Salmo BC \$59,744, Fabric Dyers Ltd Lachine Que \$12,958, Fabrique de Meubles Lavoie Jonquière Que \$10,745, Fafard & Frères Ltée St-Bonaventure Que \$37,986, Fafard Peat Moss Co Ltd Inkerman and Ferry NB \$32,773, Fairford Industries Ltd Moose Jaw Sask \$39,788, Federal Pioneer Ltd Regina Sask \$107,692, Federal Pioneer Ltd Winnipeg Man \$47,342, Federal Pioneer Ltd Granby Que \$32,602, Feed-Rite Ltd St Boniface Man \$201,892, Field Lumber 1956 Ltd Field Ont \$89,284, Fiore Cabinets Ltd Sault-St-Marie Ont \$13,269, Fishery Products Ltd Burin Nfld \$37,400, Fishery Products Ltd Port au Choix Nfld \$60,722, Fleetwood Homes Ltd Benito Man \$40,108, Fleming Pedlar Ltd Winnipeg Man \$18,423, Fleury Industries 1976 Saskatoon Sask \$204,268, Flo-Form Industries Ltd Winnipeg Man \$11,624, Foam-Form Manitoba Ltd Selkirk Man \$19,226, Fonderie Magog Ltée Magog Que \$150,750, Fonda-

erie Ste-Croix Ltée Ste-Croix Que \$114,217, Forex-Leroy Inc Val D'Or Que \$2,664,668, Formules Mécanographiques Granby Que \$40,500, François Leclerc Ltée Québec Que \$17,191, Franz Patella Inc Montreal Que \$10,531, Fraser Companies Ltd Kedgewick NB \$318,709, Fraser Companies Ltd Plaster Rock NB \$274,810, Freeland Woodworking Ltd Freehold PEI \$28,699, Frontenac Fabrics Inc Montreal Que \$25,823, Fuji Dyeing & Printing Co Trois Rivières Que \$405,772, Fundy Group Publications Yarmouth NS \$20,504, Furnitrad Inc St-Hyacinthe Que \$23,491, G H Chemicals Ltd St-Hyacinthe Que \$71,592, G W G Ltd Saskatoon Sask \$44,681, Galaxy Chrome Ltd Winnipeg Man \$22,042, Gants de Chirurgie Sterling Magog Que \$117,567, Garco Machining Services Sudbury Ont \$42,531, Gateway Packers 1968 Ltd Winnipeg Man \$15,323, Gateway Publishing Co Ltd Winnipeg Man \$46,979, General Bakeries Ltd Dartmouth NS \$29,108, Georges E Ling Ltée Warwick Que \$160,800, Georgetown Shipyard Inc Georgetown PEI \$41,055, Gérald Collin Inc Montmagny Que \$36,800, Gérald Harbec Inc Farnham Que \$19,697, Gerco Metal Ltée Duberger Que \$78,400, Germac Enterprises Ltd Winnipeg Man \$23,691, Gibson Labels Ltd Winnipeg Man \$15,675, Gillis Quarries Ltd Garson Man \$53,944, Global Industries Division Winnipeg Man \$56,567, Global Plastics Ltd Gimli Man \$12,965, Goldboro Piano Clinic Goldboro NS \$18,195, Gordon Young Ltd St Boniface Man \$23,080, Grainmaster Manufacturing Winnipeg Man \$12,072, Great Eastern News Company Lower Sackville NS \$40,781, Great Lakes Rail Ltd Thunder Bay Ont \$136,050, Grewal Die Cast Products West Royalty PEI \$287,701, Groleau Inc Ste-Thecle Que \$20,885, Grondin & Fils Ltée Woburn Que \$73,204, Grondin Léo Lac Mégantic Que \$15,142, GTE Lenkurt Electric Canada Winnipeg Man \$275,868, Gulf Steel Ltd Eastern Passage NS \$15,090, Gypsy Brand Spread'Em Ltd Bridgetown NS \$20,354, H Wareham & Sons Ltd Gander Nfld \$18,333, H B Willis 1974 Inc O'Leary PEI \$32,887, H J Crabbe & Sons Ltd Bristol NB \$15,771, H W Whittier & Sons Builders Black Point NS \$23,591, Habitation Ustec Inc St-Bruno Que \$45,008, Halifax Atlantic Investments Hammonds Plains NS \$482,758, Hall and Stavert Ltd West Royalty PEI \$66,584, Hauler Manufacturing Ltd Regina Sask \$98,236, Hayden Produce Cherry Valley PEI \$11,646, Henri Bonneville & Fils Inc Ste-Marie Que \$44,586, Henri Vallières Inc Nicolet Que \$28,400, Heveco Ltd Tabusintac NB \$44,275, Highland Fisheries Ltd Glace Bay \$104,949, Hillcrest Cider Ltd Douglas NB \$37,193, Hillcrest Farms Ltd Bruno Sask \$136,094, Horizontal Canada Ltée St-Hyacinthe Que \$47,672, Hub Meat Packers Ltd Moncton NB \$55,229, Hunt & Moscrop Canada Ltd Granby Que \$21,436, Hydrolex Ltée Trois Rivières Que \$23,031, Hyalar Precision Machine Ltd Regina Sask \$28,774, I M O Foods Ltd Yarmouth NS \$76,270, I-XL Industries Ltd Medicine Hat Alta \$37,950, Ide Bergeron Inc St-Gabriel de Brandon Que \$15,490, Ideal Body Ltée St-Malo Que \$10,018, Ideal Builders Hardware Co Lasalle Que \$23,199, Ideal Equipment Co Ltd Montreal Que \$24,755, Imperial Converters Co Ltd Causapscal Que \$48,012, Imprimerie Abitibi Inc La Sarre Que \$11,000, Imprimerie Carrière Inc Maniwaki Que \$21,470, Imprimerie Chartier Inc St-Hyacinthe Que \$171,368, Imprimerie Debescio Ltée Granby Que \$13,433, Imprimerie Le Guide Inc Ste-Marie de Beauce Que \$15,118, Imprimerie St-Patrice Inc Trois Rivières Que \$49,718, Imprimerie Stellar Inc Québec Que \$10,291, Industech Inc Victoriaville Que \$143,169, Industrial Machine & Mfg Saskatoon Sask \$27,963, Industrial Welding Ltd Cheticamp NS \$58,451, Industrie Élite Inc St-Nicephore Que \$19,697, Industries Céramco Bécancour Que \$1,018,405, Industries Couture Ltée Chicoutimi Que \$56,742, Industries Espadon Inc Princeville Que \$35,206, Industries Victoriaville Victoriaville Que \$356,272, Ingalls Head Seafoods Ltd Ingalls Head NB \$203,036, Internav Ltd Point Edward NS \$34,840, Interprovincial Steel Regina Sask \$85,612, Inwood Forest Products Ltd Upsala Ont \$25,594, Island Meat Packers Ltd Ebenezzer PEI \$13,338, Island Metal Fabricators

REGIONAL ECONOMIC EXPANSION—Continued

West Royalty PEI \$99,768, Itzke River Farm Ltd Marquette Man \$11,786, J D Irving Ltd St George NB \$217,012, J D Irving Ltd Vencer Siding NB \$285,894 J Ford & Co Ltd Portneuf Station Que \$12,361, J Hildebrandt Wood Products Barry's Bay Ont \$22,393, J E Rumball Ltd Sudbury Ont \$274,930, J E Therrien Inc Amos Que \$167,848, J G Jacques Inc St-Romain Que \$37,686, J J Cossette Inc Champneuf Que \$11,930, J R Lumber Co Ltd Amos Que \$16,505, James Sparkes & Sons Ltd Sutherlands NB \$37,069, Jara Steel Industries Ltd Winnipeg Man \$63,347, Jarvis Clark Company Ltd North Bay Ont \$48,423, Jason Enterprises Ltd Barenced Nfld \$17,666, Jеспerson Printing Ltd St John's Nfld \$15,697, Johnston's Home Style Products West Royalty PEI \$44,081, Jordan & Ste-Michelle Selkirk Man \$108,600, Juniper Lumber Co Ltd Stickey NB \$200,749, Juniper Lumber Co Ltd Juniper NB \$310,937, Keystone Printing & Lithography St John East NB \$44,194, Kildonan Custom Cabinet Ltd Winnipeg Man \$16,894, Kipp Kelly Ltd Winnipeg Man \$20,600, Kitchen Craft of Canada Ltd Winnipeg Man \$183,786, Krispy Kernels Canada Ltd Ste-Foy Que \$28,982, Kromar Printing Ltd Winnipeg Man \$34,200, Kwik-Fit Metal Ltée Ste-Foy Que \$14,529, L & A Machine Works Ltd Fredericton NB \$16,774, L'Amable Lumber Ltd L'Amable Ont \$66,955, L Martin & Fils Inc Rivière-du-Loup Que \$25,302, L'Action Sociale Ltée Quebec Que \$10,045, L'Association Coopérative Lac Ste-Croix Que \$15,722, L'Atelier de Réparation Cap de la Madeleine Que \$20,919, L'Atelier de Transformation Sté-monique de Honfleur Que \$21,000, L'Optique Laviolette Ltée Trois Rivières Que \$32,425, L'Optique Richelieu Ltée St-Hyacinthe Que \$12,794, La Chaudière Sportswear St-Ludger Que \$64,056, La Chemise Harmel 1974 St-Prosper Que \$10,670, La Cie de Bois Laurentide St-Célestin Que \$17,400, La Cie de Bois Oscar Bela St Arthur NB \$35,251, La Compagnie de Bois St-Louis St-Louis de France Que \$28,676, La Compagnie Electrique Granby Que \$36,212, La Compagnie Forestière St-Léon le Grand Que \$89,637, La Coopérative de Dorches St-Anselme Que \$24,675, La Corporation des Outils St-Laurent Que \$70,754, La Fonderie de Thetford Thetford Mines Que \$16,500, La Huche Sans Pareille Chicoutimi Que \$57,585, La Menuiserie de Granby Inc Granby Que \$120,461, La Scierie Bondu & Frères Lac du Cerf Que \$12,028, La Scierie Taschereau Inc Taschereau Que \$249,220, La Société Coopérative Agricole Ile aux Crues Que \$38,840, La Tourbe du St-Laurent Ltée Rivière du Loup Que \$44,416, La Vitrerie D'Amqui Inc Amqui Que \$10,400, Laiterie Dolbeau Ltée Dolbeau Que \$30,510, Lake Utopia Paper Ltd St George NB \$92,751, Lake View Milling Ltd Cobden Ont \$40,849, Lakeside Milling Ltd Brooks Alta \$107,777, Lalonde Electrique Inc Montreal Que \$18,763, Lamillite Ltd Moncton NB \$59,005, Larsen Packers Ltd Berwick NS \$43,213, Le Centre de la Fenêtre St-Hyacinthe Que \$27,326, Le Groupe Samson Inc Quebec Que \$123,598, Le Meuble Villageois Inc St-Benoit Labre Que \$92,248, Le Tricot Domino Ltée Daveluyville Que \$32,901, Lécuyer & Fils Ltée St-Remi Que \$13,878, Legay Fiberglass Ltd Waverly NS \$78,320, Legerlite Insulation Inc Coniston Ont \$41,485, Léo Cauchon Ltée Chateau Richer Que \$34,000, Leon's Manufacturing Co Yorkton Sask \$34,678, Les Aliments Congelés St-Félicien Que \$71,513, Les Aliments Roch Ltée Chicoutimi Que \$21,348, Les Amandes Mon Vallon Inc St-Hyacinthe Que \$32,548, Les Armoires Mido Inc Mississini Que \$20,202, Les Ateliers du Lac Inc St-Cœur-de-Marie Que \$25,348, Les Bois Francs D Ltée Ste-Aurèle Que \$81,680, Les Cèdres Laurentiens Inc Matane Que \$11,950, Les Confections Jos Bel Inc Ste Rose Que \$22,050, Les Confections Nicoletaines Nicolet Que \$16,214, Les Croustilles Yum Yum Inc Warwick Que \$96,440, Les Crustaces de Mincan Inc Mincan Que \$16,547, Les Éditions du Lac St-Jean Alma Que \$15,841, Les Éditions Marquis Ltée Montmagny Que \$26,092, Les Engrais Chaleur Ltée Petit Rocher NB \$38,597, Les Entreprises de Métal St-Nicéphore Que \$24,856, Les Entreprises Sommex Ltée Cap de la Madeleine Que \$24,868, Les Fenêtres de Longueil St-Hyacinthe Que \$109,259,

Les Industries Bellechasse St-Raphaël Que \$81,144, Les Industries de Ciment la Guadeloupe Que \$19,934, Les Industries de Préserve Route Matagami Que \$27,180, Les Industries Forestières St-François Ouest Que \$39,700, Les Industries G E Gilbeau Sherbrooke Que \$27,778, Les Industries Loisirs Bonar Cookshire Que \$80,936, Les Industries Que-Bois Inc Louiseville Que \$257,944, Les Industries Saguenay Ltée Bagotville Que \$54,396, Les Industries Tanguay Ltée St-Prime Que \$71,337, Les Industries Unik Ltée Berthierville Que \$14,400, Les Installations Électrique Anjou Que \$10,113, Les Lainages Victor Ltée St-Victor Que \$71,653, Les Maisons Quebec Inc Val D'Or Que \$45,116, Les Matériaux Blanchet Inc Amos Que \$83,783, Les Matériaux Blanchet Inc St-Pamphile Que \$87,790, Les Meubles M A P Inc Granby Que \$11,975, Les Meubles Norbec Ltée Ste-Véronique Que \$47,854, Les Meubles Sylvestre Ltée St-Barthelemy Que \$11,280, Les Noulures Bégin Ltée Beaufort Que \$53,000, Les Plastiques Industriel L'Assomption Que \$13,162, Les Plastiques Lasalle Inc Richmond Que \$118,676, Les Portes Éléance Inc St-Joseph Que \$18,460, Les Produits Forestiers Sautier Comtois Que \$493,406, Les Produits Forestiers Sautier Senneterre Que \$720,879, Les Produits Rodech Inc Luceville Que \$22,200, Les Salaisons Brochu Inc St-Henri Que \$47,800, Les Séchoirs à Bois René Beauceville Que \$104,916, Les Structures D'Acier Cap de la Madeleine Que \$22,402, Les Tricots Élan Knitting Montreal Que \$23,334, Les Vins Chantecler Ltée St-Augustin Que \$28,946, Les Vins Lasalle Inc St Hyacinthe Que \$15,249, Lethbridge Iron Works Lethbridge Alta \$96,057, Lethbridge Lockers and Sea Foods Ltd Lethbridge Alta \$13,826, Levi Strauss of Canada Inc Cornwall Ont \$25,811, Life Savers Ltd Amherst NS \$366,865, Linnvale Steel Ltd Saskatoon Sask \$13,252, Lino Mascotto & Valanne Mascotto Sioux Lookout Ont \$17,883, Lund Crafts Co Ltd Cowansville Que \$39,784, Lux Service Ltd Humboldt Sask \$11,666, Lyon Industries 1976 Ltd Federicton NB \$416,248, Lyster Die Casting Ltd Lyster Que \$23,230, M & S Metal Works Ltd West Royalty PEI \$19,182, M F M Industries Ltd Moncton NB \$17,043, M W Graves and Company Ltd Berwick NS \$19,806, M W Graves and Company Ltd Kentville NS \$23,474, M W Graves and Company Ltd Hillaton NS \$13,779, Malette Lumber Inc New Liskeard Ont \$668,800, Manac Inc St-Georges Que \$102,906, Manitou Manufacturing Co Winnipeg Man \$10,240, Maple Leaf Dairy 1973 Ltd St-Eleanors PEI \$13,203, Maple Leaf Mills Ltd Kensington PEI \$45,679, Maritime Service and Supply Stephenville Nfld \$20,200, Martin-Black Wire Ropes Truro NS \$347,707, Maska Plastiques Inc St-Liboire Que \$52,281, McIntosh Enterprises Ltd Souris PEI \$26,142, McKenzie Forest Products Hudson Ont \$324,206, McLaughlin Roof Trusses Ltd Woodstock NB \$12,974, McLean Leo N D de Stanbridge Que \$17,631, McRae Mills Ltd Whitney Ont \$11,745, Megafibre Inc Mont Joli Que \$50,012, Melman Screen/Graphics Ltd Winnipeg Man \$14,564, Melo Polystyrenes Ltd St-Laurent Que \$14,187, Menuiserie de Scott Inc Scott Junction Que \$21,633, Metal D'Asbestos Inc Asbestos Que \$70,478, Metal Structure Inc Val D'Or Que \$11,051, Metric Machine Ltd Winnipeg Man \$15,758, Meubles Amqui Furniture Inc Amqui Que \$19,243, Meubles B C B Inc Granby Que \$25,294, Meubles Beaucerons Inc St-Georges Que \$301,084, Meubles Dumont Inc Berthierville Que \$11,352, Meubles L'Estrie Inc Princeville Que \$85,059, Meubles Yu-Go Inc Louiseville Que \$42,815, Michelin Tires Canada Ltd Granton NS \$938,378, Milco Supplies and Woodwork Dartmouth NS \$143,402, Miramichi Web Ltd Newcastle NB \$15,680, Mobilier Rustique Beauce St-Martin Que \$11,329, Mobilier Vic Line Inc Victoriaville Que \$49,370 Mono-Therm Insulation Saskatoon Sask \$143,053, Montel Inc Montmagny Que \$23,786, Morden Coat Ltd Winnipeg Man \$30,967, Moteurs Leroy-Somer Canada Granby Que \$623,499, Mountain Crest Farm Ltd Morrisstown NS \$13,057, Mr A Sterling Macswain Morel PEI \$22,866, Mr John E Wallace Alma Que \$18,214, Mr Kenneth A Duerksen Winnipeg Man \$20,414, Mr Laurdis MacLennan West Cape PEI

REGIONAL ECONOMIC EXPANSION—Continued

\$12,358, Mr Paul J Parent North Bay Ont \$11,087, Naden Boats Ltd Vermilion Bay Ont \$12,339, Nashwaaksis Wood Products Nashwaaksis NB \$11,662, National Cut & Precast Stone Lac Saguy Que \$11,440, National Sea Products Ltd North Sydney NS \$150,621, New Yorker Boiler Co Ltd Sussex NB \$83,858, Newfont Ltd Stephenville, Nfld \$42,193, Nickel City Welding Ltd Sudbury Ont \$12,301, Nordic Engine and Machine Sudbury Ont \$76,854, Noront Steel Ltd Sudbury Ont \$227,333, North American Forest Products St Quentin NB \$60,448, Northeast Pine Products Ltd Glencoe NB \$44,148, Northern Armature Works Ltd Timmins Ont \$12,661, Northern Customfab Inc North Bay Ont \$32,956, Northern Goose Processors Teulon Man \$64,692, Norweb Ltd Timmins Ont \$10,182, Optyl Canada Ltd Oromocto NB \$25,012, Oxford Foundry & Machine Truro NS \$302,066, P E Poirier & Fils Inc Lac Megantic Que \$13,773, P H Tech Inc Lauzon Que \$162,874, Pacific Plastics Ltd Saskatoon Sask \$124,544, Pain Léo Ltée Beauport Que \$73,280, Panther Pant Ltd Winnipeg Man \$41,128, Papier Cascades Inc Kingsley Falls Que \$151,632, Papier Shefford Ltée Granby Que \$113,044, Paul's Grinding Industry Winnipeg Man \$12,709, Parent Door Systems Ltd North Bay Ont \$11,087, Pelcon Ltd St John's Nfld \$575,505, Penn Hafner Elastic Fabrics Granby Que \$44,421, Perfection Foods Ltd Charlottetown PEI \$40,654, Permalife Ltd Winnipeg Man \$33,961, Phil-Mar Trade Bindery Ltd Winnipeg Man \$100,746, Philip Parsons Ltd Winnipeg Man \$150,370, Philips Cables Ltd Rimouski Que \$166,250, Pisciculture St-Mathieu Canton Figueru Que \$12,502, Placage Phil-Rey Inc Drummondville Nord Que \$30,710, Placages Nicolet-Sud Inc Nicolet-Sud Que \$14,981, Plasma & Flame Coatings Ltd Winnipeg Man \$40,610, Plastic Film Lektro-Seal Winnipeg Man \$22,966, Plastiques Bovac Ltée St-Joseph De Beauce Que \$38,406, Plastiques Veneco Inc Swainigan Que \$39,348, Polar Quick Freezing Co North Lake PEI \$13,198, Poli Fiberglass Industries Thunder Bay Ont \$29,039, Polymer International Truro NS \$27,021, Port Enterprises Ltd Southern Harbour Nfld \$68,308, Potton Chemicals Ltd Mansonville Que \$49,568, Poudrier & Frères Ltée Victoriaville Que \$20,644, Prairie Steel Products Ltd Clavet Sask \$54,000, Princeiff Inc Princeville Que \$63,722, Procedures Systemes & Methodes Ste-Foy Que \$31,157, Procycle Inc St-Georges Que \$114,164, Produits Bertile Inc Drummondville Que \$70,386, Produits Blanchet Inc Rock Forest Que \$29,923, Produits Gano Ltée Victoriaville Que \$18,000, Produits Roberto Inc St-Damase Que \$50,000, Produits Ronald Ltée St-Damase Que \$48,033, Produits Spongieux Waterville Waterville Que \$588,760, Q C Containers Ltd Truro NS \$208,470, Queb-O-Marbre Inc Rivière du Loup Que \$11,947, Quebec Wires Ltd Trois Rivières Que \$93,211, Queloz & Associés Inc Quebec Que \$40,535, Quinlan's Quality Meats Ltd Unity Sask \$11,432, R Vaillancourt & Fils Ltée Drummondville Que \$13,297, R B Stamping Inc Drummondville Que \$13,000, R G R Sportswear Inc St-Georges Que \$15,251, R H Pothier Fabrication Yarmouth NS \$22,904, R L Crain Ltd Medicine Hat Alta \$25,303, R S Furniture Inc St-Laurent Que \$11,965, Rahn Metals & Plastics Ltd North Bay Ont \$10,681, Ralph McKay Canada Ltd Regina Sask \$158,569, Ralston Purina of Canada Truro NS \$16,949, Ramtec Ltée St-Augustin Que \$73,513, Raoul Couturier Lumber Ltd Baker Brook NB \$11,212, Ray Machine Shop Inc Sept Îles Que \$33,579, Ray Sportswear Ltd St-Ludger Que \$145,720, Raymond Industries Inc Sept Îles Que \$140,922, Rechapage Lanaudière Inc Lavaltrie Que \$19,749, Rechapage Saguenay Inc Jonière Que \$16,918, Reed Ltd Dryden Ont \$84,417, Regal Spring-Air Mattress Winnipeg Man \$15,039, Reichhold Chemicals Ltd North Bay Ont \$35,397, Reliance Products Ltd Winnipeg Man \$95,800, Renald Mathieu Inc Wickham Que \$26,458, Rhinold Dament Ltd Pembroke Ont \$25,022, Richmond Fisheries Inc Petit-de-Grat NS \$200,160, Robertson Rene Pointe Bleue Que \$15,292, Robivac Inc St-Victor Que \$31,513, Roland Boulanger & Cie Ltée Warwick Que \$32,162, Rosaire Bédard Ltée Ancienne Lorette Que \$17,600,

Rousseau Lumber Inc Weedon Que \$12,480, S Huot Inc et S Huot Quebec Que \$20,750, S F D'Eon Seafoods Ltd Abbott's Harbour NS \$173,725, S P G International Ltée Drummondville Que \$34,131, Sable Fish Packers Ltd South Side NS \$10,116, Salaison Expo Ltée Granby Que \$16,600, Salaison Olympia Ltée St-Simon Que \$102,000, Salaison Rock Forest Inc Rock Forest Que \$30,103, Samuel Son & Co Ltd Laval Que \$55,307, Sanford Evans Services Ltd Winnipeg Man \$23,621, Sani-Marc Inc Victoriaville Que \$53,576, Sauquoit Industries Ltd Granby Que \$144,242, Schmidke Millwork Ltd Steinbach Man \$103,043, Scierie Gallichan Inc Launay Que \$41,073, Scierie Senneterre Inc Senneterre Que \$851,662, Scot Truck Ltd Debent NS \$152,567, Seawater Products Hermitage Nfld \$75,006, Seawater Products Belleoram Nfld \$20,200, Sekine Canada Ltd Rivers Man \$100,178, Selkirk Bakery Ltd Selkirk Man \$50,727, Shamrock Seed Service Ltd Winkler Man \$19,676, Shefford Electronics Corp Granby Que \$28,360, Sheres Company Ltd Anjou Que \$27,215, Shermag Inc Sherbrooke Que \$68,891, Shopost Ironworks Ltd Winnipeg Man \$17,283, Simmac Packaging Ltd Free-town PEI \$16,311, Skega Canada Ltd North Bay Ont \$102,894, Small Brothers Inc Dunham Que \$17,000, Société Chimique Laurenti Shawinigan Sud Que \$9,563, Société Chimique Laurenti Richibuctou Que \$6,391, Société Coopérative Agricole Victoriaville Que \$15,500, Société Coopérative Agricole St-Narcisse Que \$24,133, Solu Beauce Inc St-Georges Que \$77,155, Sometal Atlantic Ltée Rimouski Que \$118,580, Sometal Atlantic Ltée Matagami Que \$90,521, Sonoco-Mausser Containers Moncton NB \$176,619, South Shore Industries Ltd Laurierville Que \$27,575, Spruce Products Ltd Swan River Man \$22,000, St-Francis Paper Converté Drummondville Que \$22,097, St-Francis Paper Converté Drummondville Que \$40,230, St-Lawrence Manufacturing Giffard Que \$25,215, Standard Aero Engine Ltd Winnipeg Man \$73,530, Stanley Motor Equipment Ltd Trois-Rivières Que \$16,058, Sturo-Metal Inc Lauzon Que \$26,000, Sudbury Steel Construction Sudbury Ont \$11,778, Super-Life Electric Mfg Winnipeg Man \$108,491, Superseal Corporation Douville Que \$55,557, Surrette Battery Company Springhill NS \$31,453, Sydney Steel Corporation Sydney NS \$1,200,000, Sylvan's Soils Ltd Grand Falls NB \$52,304, Syrovatka Skis Ltd Granby Que \$36,978, Syvatex Inc Granby Que \$50,546, T S Metals Ltd Swift Current Sask \$44,738, Tan Jay International Ltd Winnipeg Man \$62,988, Targetair Ltd Moncton NB \$119,778, Taylor and Beange Ltd Sudbury Ont \$15,209, Tech Timber Ltd Claresholm Alta \$18,260, Terra Krete Ltd Thunder Bay Ont \$59,082, Terra Nova Envelope Ltd St John's Nfld \$40,037, Tex-El Inc St-Elzeur Que \$18,400, The Algoma Steel Corporation Sault-Ste-Marie Ont \$1,200,000, The Bulman Group Ltd Winnipeg Man \$20,240, The E B Eddy Forest Products Davidson Que \$432,604, The George D Simpson Winnipeg Man \$80,568, The Great Lakes Company Ltd Thunder Bay Ont \$154,236, The Holophone Company Ltd St-Joseph Que \$13,650, The New Food Products Company Rexton NB \$36,923, The Ogilvie Flour Mills Candiac Que \$289,505, The Trading Post Ltd Saskatoon Sask \$35,890, The Wood Corporation Inc St-Eleanor's PEI \$64,224, Thompson Broom Manufacturing Winnipeg Man \$25,560, Thunder Bay Feeds Ltd Thunder Bay Ont \$11,051, Thunderbird Developers Co Eel River Bar NB \$46,298, Thunderbrick Ltd Estevan Sask \$26,453, Thunderbrick Ltd Thunder Bay Ont \$635,922, Tobique Enterprises Ltd Perth NB \$37,892, Tole Gauthier de Québec Québec Que \$12,519, Toubex Inc Senneterre Que \$41,489, Treco Inc Victoriaville Que \$244,330, Tri Custom Wood Products Dartmouth NS \$44,250, Triot C G C Inc La Providence Que \$62,898, Triots L G Ltée Berthierville Que \$24,000, Triple E Canada Ltd Winkler Man \$87,458, Trudeau Lumber Inc St-Louis de Gon Que \$27,371, Tucker Plastic Products Ltd Coaticook Que \$39,812, Unicity Cabinet Factory Winnipeg Man \$13,478, Uniformex Inc Beauceville Que \$35,713, United Sawmill Company Hearst Ont \$157,235, Usinage Dodec Inc Chicoutimi Que \$14,249, Varennes Hydraulic Inc Varennes

REGIONAL ECONOMIC EXPANSION—*Concluded*

Que \$43,078, Varta Batteries Ltd Montreal Que \$47,335, Ventilateur Victoria Ltée Victoriaville Que \$20,127, Vit Metal Corporation Victoriaville Que \$161,998, Vito Frames Inc Princeville Que \$43,880, Vin Gelo Wine Inc Laval Que \$20,340, Vitrierie Baie St-Paul Inc Baie St-Paul Que \$16,947, Vogue Brasserie Incorporate Waterloo Que \$17,749, W K Lumber Ltd Woodstock NB \$45,332, W M Goudie Ltd Sop's Arm Nfld \$30,117, Warwick Woolen Mills Company Warwick Que \$69,265, Water Conditioning Canada Regina Sask \$128,508, Wearing-Williams Ltd Winnipeg Man \$31,612, Wedgeport Marine Products Wedgeport NS \$116,428, Weldon's Concrete Products Saskatoon Sask \$168,000, Welwood of Canada Ltd Longlac Ont \$197,193, Welk-un Steel Products Ltd Eganville Ont \$11,961, West End Upholsterers Winnipeg Man \$66,184, Westroc Industries Ltd Ste-Catherine Que \$167,717, Wholesale Industries Ltd Regina Sask \$139,208, Wilfrid Paquet & Fils Ltée Armstrong Que \$14,003, Winkler Wholesale Meats Ltd Winkler Man \$27,150, Winpak Ltd Winnipeg Man \$1,317,116, W M Pollock & Son Ltd Lehighart Ont \$38,412, Wong Wing Food Products Montreal Que \$38,124, Zeidler Forest Industries Mitsue Lake Alta \$308,778, Ontario Ltd North Bay Ont \$89,058, Ontario Ltd Fort Frances Ont \$22,838, Enterprises Ltd Moncton NB \$12,792.

Grants to Assist Various Organizations Associated with the Promotion and Development of Regional Economic Expansion \$3,000

Other Programs \$74,389,840— Athabasca Band Administration Stony Rapids Sask \$22,774, Atlantic Management Institute Halifax NS \$330,000, Atlin Broadcasting Atlin BC \$51,328, Atlin Growers Atlin BC \$34,664, Bercier Ernest Moose Lake Man \$12,000, Berens River Community Enterprises Berens River Man \$11,256, B H L Trucking Burns Lake BC \$38,281, B & R Willows Enterprises Ltd Selkirk Man \$88,145, Boulanger Harrison Berens River Man \$10,125, Burns Lake Native Logging Ltd Burns Lake BC \$35,000, Canadian Arctic Co-op Federation Ltd Churchill Man \$31,713, Carry the Kettle Land Development Sinaluta Sask \$34,845, Carry the Kettle Band Pasture Sinaluta Sask \$27,138, Centre Native Fishermen's Co-op Vancouver BC \$11,936, Cheanuh Developments Victoria BC \$34,975, Cheslatta Band Farming Burns Lake BC \$16,791, Colonial Log Mills Ltd Riverton Man \$38,100, Co-op Fisheries Ltd Prince Albert Sask \$13,888, Co-operative Fisheries Ltd Wabowden Man \$16,813, Cote Reserve Individual Land Development Kamsack Sask \$36,531, Council of Maritime Premiers Halifax NS \$5,906,957, Cowessess Band Project Broadview Sask \$15,401, E & M Drive-In Ltd Pine Point NWT \$21,880, Farmers on Poorman Reserve Quinton Sask \$38,148, Fond du Lac Indian Band Uranium City Sask \$23,062, Fishermen's Support Services Prince Albert Sask \$10,901, Fisher River Recreation and Administration Complex Koostatic Man \$23,747, Fort Alexander Indian Band Pine Falls Man \$16,882, Fountain Ranch Vancouver BC \$49,464, Frank Petit La Loche Sask \$13,458, Gordon Farm Development Punichy Sask \$54,126, Government of the Province of Alberta Edmonton Alta \$2,234,612, Government of the Province of British Columbia Victoria BC \$3,806,081, Government of the Province of Manitoba Winnipeg Man \$3,997,311, Government of the Province of New Brunswick Fredericton NB \$1,509,913, Government of the Province of Newfoundland St John's Nfld \$4,034,343, Government of the Northwest Territories Yellowknife NWT \$281,202, Government of the Province of Nova Scotia Halifax NS \$1,597,342, Government of the Province of Ontario Toronto Ont \$6,293,571, Government of the Province of Prince Edward Island Charlottetown PEI \$29,784,296, Government of the Province of Saskatchewan Regina Sask \$3,597,576, Gunisao Lake Lodge Ltd Gunisao Lake Man \$11,978, Greenwater Enterprises Green Lake Sask \$11,250, Haida Ventures Vancouver BC \$17,325, Howard T Thompson Cumberland House Sask \$10,258, Ilford Community Development Corp Ilford Man \$73,532, Ile-a-la-Crosse Co-op Indus Ile-a-la-Crosse Sask \$25,000, Ile-a-la-Crosse Co-op Indus White Lake Sask \$16,749,

Ile-a-la-Crosse Amnis Ile-a-la-Cross Sask \$22,500, Ile-a-la-Crosse Indus Ile-a-la-Crosse Sask \$45,500, John R Cyr Punichy Sask \$10,120, Joseph Bros Enterprises Fort St James BC \$13,417, Kahkewistahaw Band Broadview Sask \$36,816, Kahkewistahaw Complex Spruce House Sask \$111,565, Kahkewistahaw Band Agricultural Project Broadview Sask \$14,409, Kispixox Konstruktion Ko Ltd Hazelton BC \$11,165, Kitkatla Development Kitkatla BC \$103,622, Kelly Lake Trappers Fort St John BC \$28,939, Konni Lake Store Williams Lake BC \$24,672, Kootenay Indian Area Council Cranbrook BC \$14,120, Last Oak Park Development Corp Broadview Sask \$156,319, Last Oak Golf Clubhouse Broadview Sask \$41,740, Leo Tootoosis Cutknife Sask \$24,000, Leonard Ketchemonia Kamsack Sask \$15,348, La Rouge Labour Co-op La Rouge Sask \$10,380, Little Black Bear Farm Development Goodeve Sask \$23,200, Local Community Authority Buffalo Narrows Sask \$12,489, Loche Local Community La Loche Sask \$148,637, Louis Bros Logging Vernon BC \$85,286, Matheson Island Community Council Matheson Island Man \$17,430, Matkowski Peter Duck Bay Man \$10,685, Miyowichitowin Ile-a-la-Crosse Sask \$18,317, Mistawasis Band Group Land Development Prince Albert Sask \$41,127, Ministic Sawmill Co Ltd Island Lake Man \$50,530, Moor's Laundromat The Pas Indian Reserve Man \$18,532, Mountain Log Builders Ltd San Clare Man \$27,116, Muskeg Lake Bank Pasture Muskeg Lake Sask \$31,824, N & T Johnson Services Hazelton BC \$61,750, Nicola Valley Sand Gravel Merritt BC \$190,034, Nimpkish Shipyard Alert Bay BC \$95,707, Noddin's Boatyard Masset BC \$12,426, Northland Hotel La Rouge Sask \$24,208, Northwest Fur Federation Swan River Man \$15,130, Northern Meat and Sausage Ltd Scaterbury Man \$10,847, Office de Planification et de Développement du Québec Québec Que \$6,551,527, O-Pee-Pun-Na-Pwee-Win Inc South Indian Lake Man \$58,500, Operation Furs II Fort St John BC \$13,750, Penelakut Holdings Chemainus BC \$16,435, Penticton Indian Band Penticton BC \$16,435, Peepeekisis Band Council Balcarres Sask \$58,640, Peepeekisis Individual Land Development Balcarres Sask \$88,556, Physical Distribution Advisory Services Moncton NB \$100,000, Pinaow Wachi Ltd Norway House Man \$57,027, Poundmaker Bank Farm Cutknife Sask \$24,900, Poorman's Woman Co-op Quinton Sask \$43,731, Queeneesh Developments Courtenay BC \$35,838, Ralor Ltd The Pas Man \$17,803, Red Pheasant Band Council Cando Sask \$20,874, Red Pheasant Individual Land Development Cando Sask \$18,282, Regional District Kitimat Stikine Terrace BC \$41,600, Richard Cadieux Yellowknife NWT \$15,244, Robert A Constant Jas Smith Reserve Sask \$15,150, Redbrush Industry Enterprises Williams Lake BC \$27,858, Saskpac Native Industries Meadow Lake Sask \$77,886, Sask Indian Arts and Crafts Regina Sask \$28,000, St Francis Xavier University Antigonish NS \$195,452, Shulus Cattle Co Kamloops BC \$38,903, Sliammon Industry Seafoods Powell River BC \$79,287, Sun Valley Market Duncan BC \$23,660, Star Blanket Band Farm Balcarres Sask \$56,904, Sturgeon Lake Band Farm Spruce Home Sask \$94,308, Sturgeon Lake Store Spruce Home Sask \$48,800, Similkameen Developments Keremeos BC \$16,506, Sweetgrass Band Store Sweetgrass Sask \$29,324, Standing Buffalo Farm Development Fort Qu'Appelle Sask \$51,880, Triple "O" Cattle Enterprises Onion Lake Sask \$42,232, Tseshaht Construction Port Alberni BC \$61,217, Weyakwin Construction Co Weyakwin Sask \$10,600, Wesley Poovak Gallivan Sask \$28,500, Welcome Bay Fishermen's Co-op Wollaston Sask \$18,715

SCIENCE AND TECHNOLOGY

International Institute for Applied Analysis Vienna Austria \$287,712

Institute for Research on Public Policy Montreal Quebec \$20,000

Commonwealth Science Council London England \$36,418

Grant to the Canadian Science Writer's Association \$1,000

SCIENCE AND TECHNOLOGY—Continued

National Research Council of Canada

ENGINEERING AND NATURAL SCIENCES RESEARCH PROGRAM

Research in Direct Support of Industrial Innovation and Development

\$15,463,542—Actol Chemicals Ltd Delson Que \$29,488, Adaptive Micro Electronics Thornhill Ont \$76,094, Agrimel Ltd Laprairie Que \$25,396, Alberta Masonry Institute Calgary Alta \$26,300, Alberta Potato Commission Lethbridge Alta \$21,054, Alkalil Chemicals Ltd Mississauga Ont \$16,153, Almax Industries Ltd Lindsay Ont \$25,428, Aluminum Co of Canada Kingston Ont \$29,831, Aluminum Co of Canada Montreal Que \$117,966, Anatek Electronics Ltd N Vancouver BC \$20,753, Aptec Engineering Ltd Downsview Ont \$126,385, Ashland Oil Canada Ltd Mississauga Ont \$92,475, Astro Productions Ltd Montreal Que \$15,171, Atlantic Bridge Co Ltd Lunenburg NS \$229,013, BC Tree Fruits Ltd Kelowna BC \$79,468, Bach-Simpson Ltd London Ont \$102,917, Bakelite Industries Ltd Toronto Ont \$12,700, Barber Hydraulic Turbine Co Toronto Ont \$30,651, Barringer Research Ltd Rexdale Ont \$150,277, Bay Mills Ltd St Catharines Ont \$33,240, Bell-Northern Research Ottawa, Ont \$245,179, Bio-Breeding Labs Ltd Ottawa Ont \$14,009, H L Blachford Montreal Que \$35,500, Borden Products Inc West Hill Ont \$18,755, Borden Chemical Western Ltd Vancouver BC \$37,449, Borden Co Ltd West Hill Ont \$147,619, J Buckle Wolfville NS \$22,448, Calona Wines Ltd Kelowna BC \$50,738, Cambrian Processes Ltd Mississauga Ont \$80,666, Canada Wire & Cable Co Pointe-Claire Que \$35,366, Canadian Cannery Ltd Hamilton Ont \$103,520, Canadian Car (Pacific) Ltd Vancouver BC \$158,245, Canadian Chromalox Co Ltd Rexdale Ont \$43,857, Canadian Fine Color Co Rexdale Ont \$79,722, Canadian Fram Ltd Chatham Ont \$33,249, Canadian General Electric Toronto Ont \$32,899, Canadian Industries Ltd Montreal Que \$268,772, Canadian Industries Ltd Toronto Ont \$98,856, Canadian Marine Drilling Calgary Alta \$225,933, Canadian Steel Foundries Ltd Montreal Que \$45,652, Canadiv Systems Ltd Oakville Ont \$54,176, Capitol Industries Ltd Montreal Que \$116,793, Catelli Ltd Montreal Que \$46,227, Ciba-Geigy Seeds Ltd Ailsa Craig Ont \$201,082, La Ciderie du Québec Rougemont Que \$39,402, Com Dev Ltd Dorval Que \$131,504, Cominco Ltd Trail BC \$217,339, Connaught Labs Ltd Willowdale Ont \$285,754, Conlab Holdings Ltd Ste-Laurent Que \$232,721, Coopérative Agricole de Granby Granby Que \$79,000, Crawford Foods Ltd Wynyard Sask \$63,002, Crownite Industrial Minerals Quesnel BC \$108,921, Cyanamid of Canada Niagara Falls Ont \$145,924, Dale Electronics Inc London Ont \$85,997, DG Instruments Ltd Kanata Ont \$72,006, deHavilland Aircraft Co Downsview Ont \$25,100, Delmar Chemicals Ltd LaSalle Que \$101,128, Diagnostic Chemicals Ltd Charlottetown PEI \$33,383, Diffrauto Ltd Windsor Ont \$88,966, Les Distilleries Dumont Ltée Rougemont Que \$45,257, Dominion Engineering Works Montreal Que \$419,006, Dornier Inc Montreal Que \$45,745, Dynaloc Corp Ltd Ottawa Ont \$67,377, Eastern Coated Paper Co Dorval Que \$43,800, Ecoplastics Ltd Willowdale Ont \$41,531, ENA Datasystems Ltd Rexdale Ont \$105,326, Epitex Electronics Ltd Kanata Ont \$63,991, Farinon Electric of Canada Dorval Que \$56,000, FBI Foods Ltd Montreal Que \$63,567, Ferranti-Packard Ltd Toronto Ont \$68,950, Ferritronics Ltd Richmond Hill Ont \$67,256, Fiberglas Canada Ltd Toronto Ont \$55,834, Fluidynamic Devices Ltd Mississauga Ont \$83,264, Fraser Valley Milk Prod Vancouver BC \$20,369, J Fuller Wolfville NS \$17,459, Gay Lea Foods Ltd Weston Ont \$48,339, GEAC Computer Corp Markham Ont \$216,012, General Foods Ltd Toronto Ont \$224,206, Genu Products Canada Ltd Halifax NS \$32,441, Geonics Ltd Toronto Ont \$23,897, Glenayre Electronics Ltd N Vancouver BC \$153,492, Griffith Labs Ltd Scarborough Ont \$92,473, Gutta-Percha Industries Farnham Que \$20,373, GSW Ltd Toronto Ont \$146,904, H J Heinz Co Ltd Toronto Ont \$135,389, Hermes Electronics Ltd Dartmouth NS \$27,063, Home Juice Co Ltd

Mississauga Ont \$73,661, Hoverlift Systems Ltd Calgary Alta \$32,115, Huron Chemicals Ltd Kingston Ont \$13,480, HSA Reactors Ltd Toronto Ont \$22,535, Hybrid Turkey's Ltd Kitchen Ont \$246,484, Imperial Oil Enterprises Toronto Ont \$233,451, Industrial Adhesives Ltd Toronto Ont \$47,094, Institut Armand-Frappier Laval-des-Rapides Que \$227,813, INCO Ltd Toronto Ont \$186,701, Les Industries Provinciales Quebec Que \$68,812, K-Cycle Engines Ltd Winnipeg Man \$80,329, King Grain & Seed Co Chatham Ont \$59,526, John Labatt Ltd London Ont \$222,633, Labatt Breweries Canada London Ont \$192,671, Lakeside Electronics Ltd Whitby Ont \$34,770, A Lassonde et Fils Inc Rougemont Que \$21,141, Laboratory Choisy Ltée Louiseville Que \$42,449, Lee Dyers Ltd Lachine Que \$27,620, Leigh Instruments Ltd Ottawa Ont \$119,387, Linear Technology Inc Burlington Ont \$101,242, Lumonics Ltd Kanata Ont \$95,852, MacDonald Dettwiler Ltd Richmond BC \$29,074, MacMillan-Bloedel Research Vancouver BC \$101,901, Maple Leaf Mills Ltd Toronto Ont \$102,451, Marsland Engineering Ltd Waterloo Ont \$52,650, Merck, Sharp & Dohme Ltd Pointe-Claire Que \$22,870, MCM Computers Ltd Rexdale Ont \$142,456, Mitel Semiconductors Bromont Que \$273,370, Mitel Corp Ltd Kanata Ont \$65,318, Multistate Devices Ltd Montreal Que \$29,076, National Semiconductors Ltd Montreal Que \$105,139, NCR Canada Ltd Mississauga Ont \$284,011, North East Alfalfa Co Tisdale Sask \$54,197, Northern Pigment (1970) Ltd Toronto Ont \$88,058, Northwest Industries Ltd Edmonton Alta \$97,125, Payton Assoc Ltd Scarborough Ont \$64,464, PCL Industries Ltd Oakville Ont \$26,063, Pfizer Chemicals & Genetics Kirkland Que \$45,487, Photochemical Research Assoc London Ont \$88,500, Phillips Paint Products Winnipeg Man \$19,998, Pick Otto & Sons Richmond Hill Ont \$53,747, Picker X-Ray Mfg Ltd Bramalea Ont \$133,223, Polygon Industries Ltd Toronto Ont \$24,338, Popular Shoe & Co Ltd Contrecoeur Que \$104,375, Pratt & Whitney Aircraft Longueuil Que \$153,670, Precision Elect Components Toronto Ont \$68,559, Pulp and Paper Research Institute of Canada Pointe-Claire Que \$427,766, Quatic Chemicals Ltd Guelph Ont \$40,100, Quebec Iron & Titanium Sorel Que \$47,086, RJR Foods Ltd Montreal Que \$46,426, Radionics Ltd Montreal Que \$41,048, J D Reed Machine Brantford Ont \$50,622, Reed Ltd Toronto Ont \$32,928, Reed Ltd Quebec Que \$133,921, Rochevert Inc Valleyfield Que \$45,187, Saskatchewan Power Corp Regina Sask \$35,710, Saskatchewan Wheat Pool Regina Sask \$52,382, Sciex Ltd Thornhill Ont \$31,965, Scintrex Ltd Concord Ont \$81,840, Senco Instruments Co Ltd Ottawa Ont \$189,829, Sentrol Systems Ltd Downsview Ont \$101,365, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$93,028, Sherwin-Williams Co Ltd Montreal Que \$72,419, Sidbec-Dosco Ltée Montreal Que \$93,619, Sinclair Radio Labs Ltd Concord Ont \$35,945, Stephens-Adamson Mfg Co Belleville Ont \$39,351, Silverwood Industries Ltd London Ont \$61,844, Simtron Limited Peterborough Ont \$90,454, Sonotek Ltd Mississauga Ont \$16,261, Surpass Chemicals Ltd Scarborough Ont \$45,911, Sydney Steel Corp Sydney NS \$157,437, Techcan Dev & Mfg Ltd Calgary Alta \$62,300, Thomson Research Assoc Ltd Toronto Ont \$31,520, Thompson W G & Sons Blenheim Ont \$98,022, Toneracraft Ltd Toronto Ont \$23,162, Trench Electric Scarborough Ont \$44,530, Trans-Canada Resources Ltd Calgary Alta \$58,610, J Trevors Wolfville NS \$15,871, C Trick Wolfville NS \$12,659, Turbo Refineries Ltd Edmonton Alta \$24,003, Uniroyal Ltd Guelph Ont \$419,166, Vortek Industries Ltd Vancouver BC \$94,111, Westinghouse Canada Ltd Hamilton Ont \$109,528, Weston George Ltd Toronto Ont \$169,022, White Farm Equipment Brantford Ont \$86,379, Worthington (Canada) Ltd Brantford Ont \$91,478.

National Facilities \$9,118,000—Canada France Hawaii Telescope Corporation Ottawa Ont \$2,056,000, Universities of Alberta Edmonton Alta British Columbia Vancouver BC Simon Fraser Vancouver BC and Victoria Victoria BC \$7,062,000.

SCIENCE AND TECHNOLOGY—Continued

Payment to Canadian Patents and Development Limited \$250,000—
Canadian Patents and Development Limited Ottawa Ont
\$250,000.

Peer Adjudicated Grants and Development Grants and Contributions
\$84,565,384—C Abdel-Sayed Windsor Ont \$10,840, A N Abdel-
hamid Ottawa Ont \$11,382, A H Abdelmessih Toronto Ont
\$11,000, E W Abrahamson Guelph Ont \$29,214, H D Abramson
Vancouver BC \$25,983, J D Aczel Waterloo Ont \$23,550, K
Adams Waterloo Ont \$15,000, P F G Adams Edmonton Alta
\$26,000, W P Adams Peterborough Ont \$10,000, J M Ade-Hall
Halifax NS \$17,150, E L Alder Montreal Que \$16,500, J G
Adler Edmonton Alta \$23,848, B D Aggarwala Calgary Alta
\$11,707, A Ahmed Edmonton Alta \$12,500, N Ahmed Ottawa
Ont \$12,117, G J M Aitken Kingston Ont \$14,092, M A Akcoglu
Toronto Ont \$20,500, W A Al-Salam Edmonton Alta \$11,707, D
J Albert Vancouver BC \$15,900, M Albertus Halifax NS
\$10,000, L J Albright Burnaby BC \$13,008, C B Alcock Toronto
Ont \$32,520, T H Alden Vancouver BC \$12,000, M Aleksuk
Edmonton Alta \$15,500, J C Alexander Guelph Ont \$13,008, W
P Alfond London Ont \$16,000, M A Ali Montreal Que \$25,000,
L G Allan Hamilton Ont \$10,556, A R Allnatt London Ont
\$28,184, T M Alloway Toronto Ont \$18,428, S A Alpay Water-
loo Ont \$15,176, H Alper Ottawa Ont \$38,000, P J Amaria Ste
John's Nfld \$11,000, A Anderson Waterloo Ont \$16,260, G M
Anderson Toronto Ont \$18,970, J Anderson Fredericton NB
\$80,200, J H Anderson Waterloo Ont \$16,000, P D Anderson
Montreal Que \$19,336, P K Anderson Calgary Alta \$14,092, R B
Anderson Hamilton Alta \$25,000, R C Anderson Guelph Ont
\$22,764, D G Andrews Toronto Ont \$17,723, C D Anger Calgary
Alta \$52,249, R H Angers Quebec Que \$14,700, H Anisman
Ottawa Ont \$12,900, E J Ansaldo Saskatoon Sask \$12,500, S M
Anstis Downsview Ont \$16,152, P L Antonelli Edmonton Alta
\$10,606, A Antoniou Montreal Que \$11,924, J W ApSimon
Ottawa Ont \$27,100, S T Ariaratnam Waterloo Ont \$16,260, D
A Armstrong Calgary Alta \$31,000, J B Armstrong Ottawa Ont
\$17,300, R L Armstrong Toronto Ont \$21,680, R L Armstrong
Vancouver BC \$29,268, D Arnold London Ont \$26,000, S Aron-
off Burnaby BC \$12,000, A S Arrott Burnaby BC \$39,000, E A
Ashcroft Waterloo Ont \$15,176, M J Ashwood-Smith Victoria
BC \$14,905, G O Aspinall Downsview Ont \$29,000, D L Ather-
ton Kingston Ont \$10,600, D P Atherton Fredericton NB
\$23,848, B G Atkinson London Ont \$14,092, F V Atkinson
Toronto Ont \$14,000, H L Atwood Toronto Ont \$37,940, J W
Atwood Montreal Que \$82,931, A Aubin Trois-Rivières Que
\$13,500, F Aubke Vancouver BC \$16,000, A N Auclair Montreal
Que \$37,176, J L Auclair Montreal Que \$3,848, W A Aue
Halifax NS \$19,512, J R Auman Vancouver BC \$13,875, F
Aumento Halifax NS \$22,150, K T Aust Toronto Ont \$24,000, G
L Austin Montreal Que \$23,000, D R Axelrad Montreal Que
\$33,000, D A Axen Vancouver BC \$95,000, W A Ayer Edmon-
ton Alta \$38,000, R S Azad Winnipeg Man \$25,092, K Aziz
Calgary Alta \$16,802, R A Aziz Waterloo Ont \$17,000, R E
Azuma Toronto Ont \$35,000, H Baadsgaard Edmonton Alta
\$17,886, G G Bach Montreal Que \$12,000, M H Back Ottawa
Ont \$14,500, D W Bacon Kingston Ont \$10,000, A Bacopoulos
Montreal Que \$16,000, R F W Bader Hamilton Ont \$30,000, R
M Baecker Toronto Ont \$18,000, H H Baer Ottawa Ont \$29,268,
A W Bailey Edmonton Alta \$10,000, D L Baillie Burnaby BC
\$13,008, J P B Bailon Montreal Que \$27,000, W D Baines
Toronto Ont \$23,848, M C Baird Kingston Ont \$18,500, M H I
Baird Hamilton Ont \$15,500, N C Baird London Ont \$14,000, A
G Baker Montreal Que \$16,500, C G J Baker London Ont
\$11,761, R J Baker Charlottetown PEI \$15,000, A K Bal St
John's Nfld \$12,300, R J Balahura Guelph Ont \$11,924, R
Balasubramanian Fredericton NB \$18,050, J J Balatinecz
Toronto Ont \$16,520, G E Ball Edmonton Alta \$22,764, L E
Ballentine Burnaby BC \$11,500, E A Ballik Hamilton Ont
\$33,000, K G Balmain Toronto Ont \$58,200, E K Balon Guelph

Ont \$13,008, D A Balzarini Vancouver BC \$13,550, B Banas-
chewski Hamilton Ont \$23,550, G M Bancroft London Ont
\$29,268, J B Bancroft London Ont \$30,000, J W Bandler Ham-
ilton Ont \$26,000, R J Bandoni Vancouver BC \$17,500, S Baner-
jee Hamilton Ont \$41,200, E W Banister Burnaby BC \$264,924,
L I Barber Regina Sask \$32,500, R C Barber Winnipeg Man
\$20,000, V C Barber St John's Nfld \$10,840, L R C Barclay
Sackville NB \$20,596, M Baril Quebec Que \$13,000, C A Barlow
Ottawa Ont \$13,008, J C Barlow Toronto Ont \$12,000, J S
Barlow Burnaby BC \$10,840, A J Barnard Vancouver BC
\$193,000, C R Barnes Waterloo Ont \$18,970, W C Barnes
Vancouver BC \$10,650, M Barr Montreal Que \$14,634, R G
Barradas Ottawa Ont \$17,344, I Barrodale Victoria BC \$13,008,
G L Barron Guelph Ont \$14,092, T H Barton Calgary Alta
\$18,100, N Basco Vancouver BC \$18,000, P K Basur Guelph
Ont \$11,500, A Bauer Kingston Ont \$10,840, H S Bayley Guelph
Ont \$22,000, S T Bayley Hamilton Ont \$21,680, W E Baylis
Windsor Ont \$14,092, A Bazergui Montreal Que \$76,585, J C
Beal Kingston Ont \$11,707, F W Beales Toronto Ont \$17,886, F
W H Beamish Guelph Ont \$17,344, A L Beauchamp Montreal
Que \$84,200, E G Beauchamp Guelph Ont \$30,200, C E Beau-
lieu Sainte-Foy Que \$45,000, N T Bech-Hansen London Ont
\$11,500, A E Beck London Ont \$16,150, W E Beckel Lethbridge
Alta \$28,100, A Becker Montreal Que \$15,150, H A Becker
Kingston Ont \$17,344, J H Bédard Quebec Que \$15,000, M P
Beddoes Vancouver BC \$24,900, D S Beder Vancouver BC
\$10,500, J M Beeckmans London Ont \$21,745, G A Beer Van-
couver BC \$40,000, I M Begg Hamilton Ont \$16,400, R W Begg
Saskatoon Sask \$121,900, M E Bégin Montreal Que \$17,500, B P
Beirne Burnaby BC \$22,000, P A Bélanger Quebec Que \$11,000,
P R Bélanger Montreal Que \$27,000, J B Bell Edmonton Alta
\$13,000, J M Bell Saskatoon Sask \$27,100, K Bell Ottawa Ont
\$10,298, R A Bell Hamilton Ont \$12,466, R E Bell Montreal
Que \$235,400, T N Bell Burnaby BC \$17,000, B Belleau Mon-
treal Que \$86,214, G Bellemare Quebec Que \$19,512, D G
Bellow Edmonton Alta \$17,000, J F Bendell Toronto Ont
\$18,428, M He Benn Calgary Alta \$17,000, G F Bennett St
John's Nfld \$20,596, R L Benoit Montreal Que \$16,260, G J
Berg Calgary Alta \$13,700, R T Berg Edmonton Alta \$17,344, A
T Bergan Saskatoon Sask \$39,260, J Berger Toronto Ont
\$11,382, J D Berger Vancouver BC \$10,569, J Bergeron Quebec
Que \$20,844, R Bergeron Chicoutimi Que \$81,000, B Bergersen
Vancouver BC \$15,176, A T Bergerud Victoria BC \$16,260, M A
Bergougnon London Ont \$17,886, J C Bergstrom Saskatoon Sask
\$17,000, B Bernholtz Toronto Ont \$24,600, B Bernier Quebec
Que \$74,300, J E Bertie Edmonton Alta \$20,000, D Bertrand
Montreal Que \$55,000, H Bertrand Regina Sask \$14,000, C
Berwanger Ottawa Ont \$10,840, R W Besant Saskatoon Sask
\$10,000, M J Best Waterloo Ont \$11,000, D D Betts Edmonton
Alta \$20,000, T W Betz Ottawa Ont \$18,000, J M Beveridge
Wolfville NS \$13,500, J M R Beveridge Wolfville NS \$79,475, J
D Bewley Regina Sask \$19,512, J K Bewtra Windsor Ont
\$17,886, R K Bhaduri Hamilton Ont \$14,092, G Bhakthan
Burnaby BC \$10,000, A B Bhatia Edmonton Alta \$19,295, B B
Bhattacharyya Montreal Que \$10,948, P Bhereur Montreal Que
\$11,215, J R Bider Montreal Que \$10,500, R G S Bidwell
Kingston Ont \$18,000, C C Bigelow Halifax NS \$15,000, C H
Bigland Saskatoon Sask \$21,000, W K Bilanski Guelph Ont
\$11,000, E Bilgen Montreal Que \$40,176, R Billinton Saskatoon
Sask \$108,283, D Bindra Montreal Que \$29,900, T Birchall
Hamilton Ont \$17,000, P H Bird Montreal Que \$10,414, P P
Biringer Toronto Ont \$74,900, P C Birkmoe Toronto Ont
\$10,000, F W Birss Edmonton Alta \$18,428, T Bisalputra Van-
couver BC \$32,000, P R Bishnoi Calgary Alta \$22,425, D M
Bishop Ottawa Ont \$19,512, C Blaauw Halifax NS \$11,600, A H
Black Hamilton Ont \$34,900, T A Black Vancouver BC \$12,466,
J A Blackburn Waterloo Ont \$10,000, B L Blackford Halifax NS
\$19,900, R A Blais Montreal Que \$307,000, I F Blake Waterloo
Ont \$13,330, L P Blanchard Quebec Que \$17,723, C J Bland

SCIENCE AND TECHNOLOGY—Continued

Calgary Alta \$13,875, T Blench Edmonton Alta \$10,840, L C Bliss Edmonton Alta \$27,100, M Bloom Vancouver BC \$57,994, M L Bloustein Montreal Que \$14,800, C R Blyth Kingston Ont \$11,707, D A Boag Edmonton Alta \$11,284, B Bobee Sainte-Foy Que \$12,466, G V Bochmann Montreal Que \$41,460, E Bock Winnipeg Man \$13,008, W M Boerner Winnipeg Man \$50,925, J P Bogart Guelph Ont \$16,504, B A Bohm Vancouver BC \$22,656, D K Bohme Downsview Ont \$17,344, E Bohn Vancouver BC \$13,900, J Boisvert Trois-Rivières Que \$11,500, J Boisvert Montreal Que \$35,000, A Boivin Quebec Que \$25,500, C T Bolton Toronto Ont \$28,500, J R Bolton London Ont \$79,820, A D Booth Thunder Bay Ont \$34,600, T Booth Winnipeg Man \$10,298, A R Boothroyd Ottawa Ont \$31,100, J H Borden Burnaby BC \$34,688, A B Borodin Toronto Ont \$19,512, E F Borra Quebec Que \$12,000, D Borwein London Ont \$11,707, R G Bosio Montreal Que \$42,100, B Bosnich Toronto Ont \$40,200, F W Boswell Waterloo Ont \$38,504, G Bouillon Quebec Que \$14,000, M I Boulos Sherbrooke Que \$28,000, P I P Boulton Toronto Ont \$13,000, A Bourns Hamilton Ont \$224,300, C Bourque Quebec Que \$14,092, J L Bovet Quebec Que \$10,840, A J Bowen Halifax NS \$74,250, J P Bowland Edmonton Alta \$32,520, C M Boyd Halifax NS \$70,204, W Boyd Guelph Ont \$12,000, A R Boyle Saskatoon Sask \$15,200, J P Braaksma Ottawa Ont \$10,000, D B Bragg Vancouver BC \$10,840, G M Bragg Waterloo Ont \$12,500, C J Brainerd London Ont \$18,900, J C D Brand London Ont \$40,108, A J Brandenberger Quebec Que \$21,680, B P Brandhorst Montreal Que \$14,092, J K Brandon Waterloo Ont \$10,000, R M R Branson Vancouver BC \$12,303, E Brannen London Ont \$15,000, K R Brasch Kingston Ont \$11,000, P Bratley Montreal Que \$17,000, W K Braun Saskatoon Sask \$13,150, J L Brebner Montreal Que \$14,092, A V Bree Vancouver BC \$16,000, A S Bregman Montreal Que \$63,640, A H Bridle Kingston Ont \$21,000, K G Briggs Edmonton Alta \$11,000, J K Brimacombe Vancouver BC \$39,000, J R Brindle Rimouski Que \$21,150, C E Brion Vancouver BC \$29,268, F R O Brisse Montreal Que \$11,500, G J Brisson Quebec Que \$43,744, C A Brockley Vancouver BC \$16,260, R P Brockman Saskatoon Sask \$10,000, D E Brodie Waterloo Ont \$19,000, A G Brook Toronto Ont \$41,192, C Brooks Montreal Que \$21,650, L R Brooks Hamilton Ont \$10,840, L W Browder Calgary Alta \$20,000, D L Brown Ottawa Ont \$34,441, I D Brown Hamilton Ont \$14,500, I R Brown Toronto Ont \$18,000, L C Brown Vancouver BC \$20,975, R G Brown Guelph Ont \$10,840, S A Brown Peterborough Ont \$10,569, S R Brown Kingston Ont \$13,000, T H Brown Vancouver BC \$10,150, W G Brown Montreal Que \$10,420, E Brundrett Waterloo Ont \$14,092, P Brunel Montreal Que \$14,092, J Brunet Montreal Que \$42,000, R A Brust Winnipeg Man \$23,000, L T Bruton Calgary Alta \$21,400, P R Bryant Waterloo Ont \$18,400, M P Bryden Waterloo Ont \$13,008, D A Bryman Vancouver BC \$48,000, J A Brzozowski Waterloo Ont \$21,000, T A Brzostowski Waterloo Ont \$33,000, J G Buchanan Guelph Ont \$10,840, H A Buckmaster Calgary Alta \$44,890, T Bui-Quoc Montreal Que \$25,800, N J Bunce Guelph Ont \$10,840, E Buncel-Kingston Ont \$58,184, F L Bunnell Vancouver BC \$12,000, J W Bunting Toronto Ont \$13,550, D G Burke Hamilton Ont \$22,000, F E Burke Waterloo Ont \$10,500, P E Burke Toronto Ont \$15,300, B J Burley Hamilton Ont \$18,970, R W Burling Vancouver BC \$17,886, R H Burnell Quebec Que \$12,466, E F P Burnett Waterloo Ont \$10,840, D J Burns Waterloo Ont \$19,512, G Burns Toronto Ont \$35,000, R N Burns Waterloo Ont \$10,000, E B Burnside Guelph Ont \$11,382, M D B Burt Fredericton NB \$10,000, D N Burton Winnipeg Man \$13,000, R A Burwash Edmonton Alta \$11,924, L V Busch Guelph Ont \$13,008, W W Bushnell Victoria BC \$10,110, W Bushuk Winnipeg Man \$32,520, A H Bussey Montreal Que \$18,000, D G Butler Toronto Ont \$22,764, I S Butler Montreal Que \$19,000, J A Buzacott Toronto Ont \$18,000, J J Byerley Waterloo Ont \$14,471, A Cabana Sherbrooke Que \$26,016, E A Caille Sherbrooke Que

\$11,940, W G E Caldwell Saskatoon Sask \$17,900, C Calvo Hamilton Ont \$29,000, J A Cameron Hamilton Ont \$22,000, J M Cameron Vancouver BC \$115,000, T S Cameron Halifax NS \$12,500, R G Campanella Vancouver BC \$16,131, C K Campbell Hamilton Ont \$27,400, F A Campbell Calgary Alta \$10,150, J L Campbell Guelph Ont \$20,000, J N Campbell Edmonton Alta \$20,000, R Campbell Winnipeg Man \$153,700, J M Canne Guelph Ont \$15,717, W H Cannon Downsview Ont \$16,802, D T Canvin Kingston Ont \$37,940, H S Caplan Saskatoon Sask \$26,000, J P Carbotte Hamilton Ont \$26,000, A Cardinal Quebec Que \$11,000, T H Carefoot Vancouver BC \$13,000, J D Carrete Quebec Que \$18,000, J W Carmichael Edmonton Alta \$10,000, R K Carnegie Ottawa Ont \$90,000, J F Carolan Vancouver BC \$12,900, L G Caron Sherbrooke Que \$12,450, P J Carreau Montreal Que \$10,000, D O Carrigan Halifax NS \$30,000, R L Carroll Montreal Que \$22,650, A I Carswell Downsview Ont \$25,500, A L Carter Ottawa Ont \$60,000, C Carter Hamilton Ont \$30,140, J C H Carter Waterloo Ont \$10,840, A J Carty Waterloo Ont \$25,000, J P Carver Toronto Ont \$50,747, P J Cashion Fredericton NB \$22,000, R Castiel Kingston Ont \$11,924, G S P Castle London Ont \$10,500, J P Cavanagh Montreal Que \$12,900, R G Cavell Edmonton Alta \$27,500, P B Cavers London Ont \$23,848, M J Cavey Calgary Alta \$10,000, R J Cedergren Montreal Que \$16,260, P Cerny Winnipeg Man \$10,650, R V S Chacon Vancouver BC \$23,414, A C D Chaklader Vancouver BC \$21,680, C L Chakrabarti Ottawa Ont \$40,000, J H H Chalk Toronto Ont \$11,707, C E Challice Calgary Alta \$15,176, S G Chamberlain Waterloo Ont \$50,039, C H Champness Montreal Que \$17,850, T H Chan Montreal Que \$14,000, W C Chan Calgary Alta \$10,179, K S Chang Waterloo Ont \$15,176, D A Chant Toronto Ont \$18,000, C H Chapman Toronto Ont \$16,260, M E Charles Toronto Ont \$19,512, R Chase Montreal Que \$12,424, R L Chase Vancouver BC \$13,500, M C Chaturvedi Winnipeg Man \$13,387, W Y Cha Kingston Ont \$10,840, J D N Cheeke Sherbrooke Que \$51,680, K C Cheng Edmonton Alta \$27,228, R Cheng Montreal Que \$11,382, S C Cheng Ottawa Ont \$12,000, J A Cherry Waterloo Ont \$14,150, T Y Cheung Ottawa Ont \$11,000, F S Chia Edmonton Alta \$20,000, R F Childs Hamilton Ont \$18,000, T Chivers Calgary Alta \$11,924, C W Cho St John's Nfld \$22,000, A Cholette Quebec Que \$10,840, D P Chong Vancouver BC \$18,428, C T Chow Winnipeg Man \$11,000, Y L Chow Burnaby BC \$38,760, Y L Chow Waterloo Ont \$13,225, D A Christensen Saskatoon Sask \$11,000 G S Christensen Edmonton Alta \$11,700, A J Chrzanowski Fredericton NB \$10,840, W J Chudobiak Ottawa Ont \$14,100, M A Church Vancouver BC \$11,924, R B Church Calgary Alta \$41,005, C S Churcher Toronto Ont \$14,650, F S Chute Edmonton Alta \$12,683, V Chvatil Montreal Que \$11,707, J Cizek Waterloo Ont \$15,176, F Claisse Quebec Que \$15,000, D R Clandinin Edmonton Alta \$27,100, M T Clandinin Toronto Ont \$10,000, A H Clark Kingston Ont \$13,650, C W Clark Vancouver BC \$18,662, H C Clark Guelph Ont \$60,704, K W Clark Winnipeg Man \$11,924, T A Clark Calgary Alta \$12,000, D B Clarke Halifax NS \$14,150, G K C Clarke Vancouver BC \$5,655, W B Clarke Hamilton Ont \$16,650, B P Clayman Burnaby BC \$14,500, M J Clement Toronto Ont \$15,068, R M Clements Victoria BC \$16,260, R A Cléroux Montreal Que \$14,000, D J Clough Waterloo Ont \$25,000, M J Clouter St John's Nfld \$10,000, R M Clowes Vancouver BC \$13,150, R S C Cobbold Toronto Ont \$18,970, J F Cochran Burnaby BC \$36,000, R W Cochrane Montreal Que \$10,000, W A Cochrane Calgary Alta \$149,700, M Cocivera Guelph Ont \$23,500, R F Code Toronto Ont \$13,000, L L Cogger Calgary Alta \$17,852, M Z Cohn Waterloo Ont \$23,848, K Colbow Burnaby BC \$12,900, K M Cole Vancouver BC \$29,000, L D Colebrook Montreal Que \$30,635, K D Collerson St John's Nfld \$16,802, G J M Collin Chicoutimi Que \$12,000, M F Collins Hamilton Ont \$28,000, M P Collins Toronto Ont \$51,400, B Colman Downsview Ont \$16,260, R H Common

SCIENCE AND TECHNOLOGY—Continued

Montreal Que \$14,000, A R Conn Waterloo Ont \$11,000, D W Conrath Waterloo Ont \$16,000, A P Contagouris Montreal Que \$20,000, B E Conway Ottawa Ont \$110,985, S A Cook Toronto Ont \$19,512, W D Cook Downsview Ont \$11,000, F Cooke Kingston Ont \$13,008, J A R Coope Vancouver BC \$14,092, R M Cooper Calgary Alta \$11,490, M A Copeland Ottawa Ont \$67,010, M C Corballis Montreal Que \$22,656, M J Corinthios Montreal Que \$11,900, D G Corneil Toronto Ont \$13,000, A Corsini Hamilton Ont \$13,000, D J Cossa Sainte-Foy Que \$22,002, E A Cossins Edmonton Alta \$45,000, J W F Costerton Calgary Alta \$19,241, D A Cotter Windsor Ont \$11,924, P Couillard Montreal Que \$14,000, M B Cokell Downsview Ont \$16,000, B Coupal Sherbrooke Que \$31,000, D D Cowan Waterloo Ont \$21,680, I M Cowan Vancouver BC \$16,000, R G Cox Montreal Que \$11,924, H S M Coxeter Toronto Ont \$10,600, J A Coxon Halifax NS \$17,000, D A Craig Edmonton Alta \$40,420, G B Craig Toronto Ont \$14,500, F I M Craik Toronto Ont \$28,584, R J Crawford Edmonton Alta \$91,174, J H Crockett Hamilton Ont \$21,150, N A Croll Montreal Que \$48,238, J D Cross Waterloo Ont \$14,417, J Crossley Thunder Bay Ont \$11,382, C M Crowe Hamilton Ont \$10,840, E D Crozier Burnaby BC \$17,000, D M Cruden Edmonton Alta \$13,908, I G Csizmadia Toronto Ont \$34,000, M Csorgo Ottawa Ont \$17,561, L Cuddy Wiebel Kingston Ont \$15,900, K Culik Waterloo Ont \$20,000, W R Cullen Vancouver BC \$142,520, B G Cumming Fredericton NB \$30,000, G L Cumming Calgary Alta \$19,150, J A Cummins Quebec Que \$27,400, I G Currie Toronto Ont \$16,260, J B Currie Toronto Ont \$15,150, A E Curzon Burnaby BC \$16,000, R J Cushley Burnaby BC \$23,848, M S Cynder Halifax NS \$16,260, B F D'Anglejan Montreal Que \$36,450, J Dainty Toronto Ont \$48,720, F W Dalby Vancouver BC \$24,723, I G Dalla Lana Edmonton Alta \$13,008, M B Darnard Waterloo Ont \$26,016, B P Dancic Edmonton Alta \$17,604, J M Daniels Toronto Ont \$33,943, G L Dannenbring Antigonish NS \$11,900, H Daoust Montreal Que \$11,382, S Das Gupta Montreal Que \$15,442, W R Datars Hamilton Ont \$38,000, J G Daunt Kingston Ont \$39,000, J M D'Auria Vancouver BC \$38,000, A G Davenport London Ont \$182,208, W G Davenport Montreal Que \$15,013, K G Davey Downsview Ont \$131,642, M David Montreal Que \$20,150, D Davidson Hamilton Ont \$24,011, D M Davies Hamilton Ont \$23,848, H G Davies Fredericton NB \$10,840, J A Davies Hamilton Ont \$18,920, H C Davis Toronto Ont \$14,634, W A Davis Edmonton Alta \$84,600, E J Davison Toronto Ont \$34,200, D A Dawson Ottawa Ont \$20,488, P T Dawson Hamilton Ont \$10,000, A W Day London Ont \$22,000, E De Jong Saskatoon Sask \$15,176, J H De Leeuw Toronto Ont \$89,680, M C De Malherbe Ottawa Ont \$16,260, P De Mayo London Ont \$72,628, R De Santis Montreal Que \$12,000, N B De Takassy Montreal Que \$15,000, J M DeMan Guelph Ont \$20,000, I W DeVoe Montreal Que \$10,569, B E L Decker Saskatoon Sask \$19,946, D C Dejongh Montreal Que \$17,886, M C Delfour Montreal Que \$11,774, C A Delisle Quebec Que \$15,068, E Della Torre Hamilton Ont \$57,682, J M Demers Montreal Que \$13,008, M M Denariez-Roberge Quebec Que \$23,840, G Denis Sherbrooke Que \$95,760, D T Dennis Kingston Ont \$30,000, P P Dennis Vancouver BC \$16,260, S C R Dennis London Ont \$33,550, J M Denommé Chicoutimi Que \$34,422, P Depommier Montreal Que \$625,000, J B Derbyshire Guelph Ont \$23,500, J F Derome Montreal Que \$18,428, I D Desai Vancouver BC \$16,375, R C Desai Toronto Ont \$12,500, J Desautels Quebec Que \$72,000, R L Desjardins Moncton NB \$89,500, P Deslongchamps Sherbrooke Que \$52,032, J E Desnoyers Sherbrooke Que \$38,246, R Despres Sainte-Foy Que \$110,000, SS Dessier Toronto Ont \$10,840, J Destry Montreal Que \$13,672, S B Dewan Toronto Ont \$19,729, J M Dewey Victoria BC \$16,260, V Di Lollo Winnipeg Man \$14,092, L M Dickie Halifax NS \$84,010, W T Dickinson Guelph Ont \$12,150, M D Dickman Ste Catharines Ont \$10,506, M J Dignam Toronto Ont \$45,116, W H Dilger Calgary Alta \$21,000, K Dimoff Sainte-Foy Que

\$11,057, E Dimroth Chicoutimi Que \$10,298, J D Dixon Ottawa Ont \$12,195, J M Dixon Kingston Ont \$10,150, A O Dixon Ottawa Ont \$11,650, S E Dixon Guelph Ont \$11,382, D Djokovic Waterloo Ont \$10,840, V Diab Ottawa Ont \$17,344, P Dobos Guelph Ont \$22,000, P C Dodwell Kingston Ont \$35,664, R Doig Montreal Que \$16,650, M A Dokainish Hamilton Ont \$19,000, D H Dolphin Vancouver BC \$23,000, H W Domel Vancouver BC \$13,442, R W Donaldson Vancouver BC \$19,200, R Y Y Dong Winnipeg Man \$11,000, R Y Y Dong Winnipeg Man \$14,175, G Donnay Montreal Que \$18,970, H W Dosso Victoria BC \$14,150, W J M Douglas Montreal Que \$22,059, J E Dove Toronto Ont \$11,924, A E Downe Kingston Ont \$18,000, A E R Downe Kingston Ont \$15,000, R G H Downer Waterloo Ont \$14,000, R W Doyle Halifax NS \$15,268, G W F Drake Windsor Ont \$19,512, J E Drake Windsor Ont \$26,016, T E Drake Toronto Ont \$20,000, G R Drapeau Montreal Que \$10,569, H H Draper Guelph Ont \$34,348, H D Drechsler Vancouver BC \$10,000, A Dreimanis London Ont \$22,150, B I Dronzek Winnipeg Man \$10,000, L D Druhl Burnaby BC \$10,000, R G Drysdale Hamilton Ont \$12,000, M P Du Plessis Montreal Que \$16,260, M P Du Plessis Montreal Que \$10,000, R N Dubey Waterloo Ont \$11,500, H E Duckworth Winnipeg Man \$48,000, H W Duckworth Winnipeg Man \$17,344, F E Dudek Toronto Ont \$24,840, J D Duerksen Calgary Alta \$18,428, G F D Duff Toronto Ont \$20,274, M J P Dufresne Windsor Ont \$17,000, H Dugas Montreal Que \$43,000, W W Duley Downsview Ont \$41,000, F A L Dullien Waterloo Ont \$24,000, A L Dumlage Brandon Man \$15,000, E B Dumbroff Waterloo Ont \$14,000, M J Dunbar Montreal Que \$53,100, J L Duncan Hamilton Ont \$21,000, J P Duncan Vancouver BC \$17,344, B A Dunell Vancouver BC \$11,382, H B Dunford Edmonton Alta \$16,802, D W Dunham Toronto Ont \$10,000, P J Dunham Halifax NS \$13,550, D J Dunlop Toronto Ont \$16,260, J Dunnigan Sherbrooke Que \$204,800, G Durocher Montreal Que \$10,840, T Durst Ottawa Ont \$23,500, H C Duthie Waterloo Ont \$12,000, G G S Dutton Vancouver BC \$13,000, J G Eales Winnipeg Man \$19,512, A J Earp Ste Catharines Ont \$34,500, D R Eaton Hamilton Ont \$21,500, G W Eaton Vancouver BC \$10,000, M Edelstein Halifax NS \$13,008, A D Edgar London Ont \$17,886, L V Edgington Guelph Ont \$21,680, J T Edward Montreal Que \$28,000, K W Edwards Ottawa Ont \$74,700, R N Edwards Toronto Ont \$44,214, P A Egelstaff Guelph Ont \$40,108, R F Egerton Edmonton Alta \$19,125, M S Eid Moncton NB \$11,500, F W B Einstein Burnaby BC \$20,054, A Eisenberg Montreal Que \$25,500, S Eisenberg Zalik Edmonton Alta \$14,000, Z Eisenstein Edmonton Alta \$16,650, A M El-Serafi Saskatoon Sask \$19,620, J Elbrond Montreal Que \$11,000, J E Eldridge Vancouver BC \$21,734, R Elie Montreal Que \$12,737, R P Elinson Toronto Ont \$13,404, B E Ellis Guelph Ont \$12,000, D V Ellis Victoria BC \$21,504, R M Ellis Vancouver BC \$17,150, F Ellyin Sherbrooke Que \$22,764, M I Elmasyr Waterloo Ont \$34,800, D E Elrick Guelph Ont \$14,150, J D Embury Hamilton Ont \$358,000, J J Emery Hamilton Ont \$38,850, C R Engel Quebec Que \$17,344, F R Engelhardt Ottawa Ont \$12,000, R H Enns Burnaby BC \$11,500, W H Enright Toronto Ont \$12,000, R M Epand Hamilton Ont \$19,512, N Epstein Vancouver BC \$30,000, R J Etches Guelph Ont \$24,214, B C Eu Montreal Que \$19,512, H C Evans Kingston Ont \$131,060, J R Evans Toronto Ont \$457,600, L E Evans Winnipeg Man \$20,000, M E Evans Edmonton Alta \$11,924, R M Evans Winnipeg Man \$12,000, G T Ewan Kingston Ont \$37,580, P Eyre Guelph Ont \$21,000, T Z Fahidy Waterloo Ont \$18,000, G G Fahlanm Vancouver BC \$10,800, M M Fahmy Kingston Ont \$10,700, L E Fahraeus St John's Nfld \$10,750, F W Fairman Kingston Ont \$10,200, A G Fallis St John's Nfld \$10,000, J B Falls Toronto Ont \$17,344, G W Farnell Montreal Que \$26,900, E Farrar Kingston Ont \$11,650, M G Faulkner Edmonton Alta \$10,000, O E Favreau Montreal Que \$11,900, E Fawcett Toronto Ont \$37,338, J J Fawcett Toronto Ont \$19,150, W R Fawcett Guelph Ont \$42,728, P P

SCIENCE AND TECHNOLOGY—Continued

Fazio Montreal Que \$260,176, H W Fearing Vancouver BC \$20,000, D S Fensom Sackville NB \$13,008, M B Fenton Ottawa Ont \$10,840, R G Fenton Toronto Ont \$10,840, J C Fentress Halifax NS \$28,900, J C Fenwick Ottawa Ont \$13,948, G Ferguson Guelph Ont \$39,000, R B Ferguson Winnipeg Man \$20,150, J A Ferland Montreal Que \$14,000, C H Fernando Waterloo Ont \$18,428, M A Fernando Guelph Ont \$23,700, J D Fernie Toronto Ont \$31,500, C A Field Halifax NS \$11,382, P A Fillmore Halifax NS \$17,662, W D Finn Vancouver BC \$29,268, A Fischer Victoria BC \$17,500, D G Fisher Edmonton Alta \$191,330, H D Fisher Vancouver BC \$12,000, M P Fitzgerald Waterloo Ont \$16,260, M E L Fleet London Ont \$11,382, D G Fleming Vancouver BC \$100,000, R J Fleming Saskatoon Sask \$14,959, S Flengas Toronto Ont \$37,500, R Fletcher Kingston Ont \$27,700, R A Fletcher Guelph Ont \$19,512, S Fliszar Montreal Que \$19,500, P Florent Quebec Que \$11,924, M A Florin Montreal Que \$28,000, R E Folsbee Edmonton Alta \$14,092, D C Ford Hamilton Ont \$24,390, A Forer Downsview Ont \$46,416, R W Forester Saskatoon Sask \$13,150, W Forst Quebec Que \$18,428, D F Forster Guelph Ont \$163,900, P A Forsyth London Ont \$52,340, E Fortin Ottawa Ont \$32,900, J A Fortin Quebec Que \$27,910, R O Fournier Halifax NS \$42,330, L C Fowke Saskatoon Sask \$19,512, B L Fox Montreal Que \$15,176, R C Fox Edmonton Alta \$11,382, S Fraga Edmonton Alta \$16,000, J P Franck Edmonton Alta \$10,000, A Francoeur Chicoutimi Que \$20,940, U Franklin Toronto Ont \$10,200, N C Franz Vancouver BC \$14,000, D A S Fraser Toronto Ont \$23,414, R R Fraser Ottawa Ont \$90,000, T M Fraser Waterloo Ont \$12,000, B O Fraser-Reid Waterloo Ont \$21,680, D G Fredlund Saskatoon Sask \$11,382, G R Freeman Edmonton Alta \$43,000, R A Freeze Vancouver BC \$16,260, D French Waterloo Ont \$15,500, J B French Toronto Ont \$28,000, G W Friars Guelph Ont \$10,840, W G Friend Toronto Ont \$13,008, J D Friesen Downsview Ont \$66,200, E O Frind Waterloo Ont \$14,350, R F Frindt Burnaby BC \$11,924, W Frisken Downsview Ont \$40,000, P Fritz Waterloo Ont \$41,100, D Fromson Montreal Que \$20,000, D R Fromson Montreal Que \$14,092, B J Frost Kingston Ont \$17,778, D C Frost Vancouver BC \$33,604, F E J Fry Toronto Ont \$10,000, M Fujimoto Guelph Ont \$13,500, W A Fuller Edmonton Alta \$17,000, B L Funt Burnaby BC \$44,344, C A Fyfe Guelph Ont \$17,344, W S Fyfe London Ont \$35,230, J M Gagné Montreal Que \$25,840, S Gagné Quebec Que \$17,450, B G Galef Hamilton Ont \$22,900, J F A Galibors Quebec Que \$17,500, W C Galley Montreal Que \$10,840, B R Gamble Calgary Alta \$12,466, U S Ganguly Quebec Que \$24,900, N J Gardner Ottawa Ont \$14,000, G D Garland Toronto Ont \$18,000, C J R Garrett Halifax NS \$22,764, R F Garrison Toronto Ont \$17,344, B K Garside Hamilton Ont \$16,097, I S Gartshore Vancouver BC \$15,500, D E Gaskin Guelph Ont \$14,092, G M Gaucher Calgary Alta \$12,737, P Gaunt Winnipeg Man \$12,000, G Gauthier Sainte-Foy Que \$98,000, R Gauvin Montreal Que \$12,762, W H Gauvin Montreal Que \$10,000, K O Geddes Waterloo Ont \$11,000, J H Gee Winnipeg Man \$13,000, G H Geen Burnaby BC \$12,970, H D Geissinger Guelph Ont \$14,000, V Geist Calgary Alta \$18,428, D J W Geldart Halifax NS \$16,000, L Gélinas Montreal Que \$15,150, W M Gentleman Waterloo Ont \$62,955, N D Georganas Ottawa Ont \$10,400, J A George Waterloo Ont \$19,512, J C George Guelph Ont \$93,500, J R Geraci Guelph Ont \$11,382, M C L Gerry Vancouver BC \$13,000, A Ghali Calgary Alta \$19,512, D E Ghent Calgary Alta \$12,466, S P Gibbs Montreal Que \$23,848, D L Gibo Toronto Ont \$11,599, M A Gibson Wolfville NS \$12,000, N E Gilbert Vancouver BC \$10,840, R Giles Kingston Ont \$14,634, J C Gille Quebec Que \$18,400, R J Gillespie Hamilton Ont \$74,796, C Gillott Saskatoon Sask \$16,000, J E Gillott Calgary Alta \$101,000, R R Gilpin Edmonton Alta \$24,390, D F R Gilson Montreal Que \$14,000, G Gingras Montreal Que \$28,000, J Gittins Toronto Ont \$13,550, G M L Gladwell Waterloo Ont \$14,092, I I Glass Toronto Ont

\$46,288, P Glockner Calgary Alta \$19,512, H R Glyde Ottawa Ont \$12,900, P Godbout Montreal Que \$12,500, G V Goddard Halifax NS \$34,900, C Godin Quebec Que \$16,260, A V Gold Vancouver BC \$34,000, R H Gooding Edmonton Alta \$12,000, F O Goodman Waterloo Ont \$11,382, A M Goodwin Toronto Ont \$22,150, R Gordon St John's Nfld \$11,924, P R Gorham Edmonton Alta \$15,000, D J Gorman Ottawa Ont \$13,466, B Gorzalka Vancouver BC \$10,840, J M Gossline Vancouver BC \$12,000, C C Gotlieb Toronto Ont \$35,772, P A Goud Edmonton Alta \$12,300, D I Gough Edmonton Alta \$31,581, T E Gough Waterloo Ont \$10,000, R Y Goulet Sherbrooke Que \$34,159, V Gourishankar Edmonton Alta \$14,742, J S Govett Fredericton NB \$16,260, J A Gow St John's Nfld \$23,000, J R Grace Montreal Que \$43,633, S A Gracovetsky Montreal Que \$11,924, F L Graham Hamilton Ont \$22,500, G M Graham Toronto Ont \$14,000, J W Graham Waterloo Ont \$20,000, W A G Graham Edmonton Alta \$52,032, A Granat Montreal Que \$14,092, P R Grant Montreal Que \$23,000, W F Grant Montreal Que \$33,000, G A Gratzner Winnipeg Man \$23,550, D Gravel Montreal Que \$12,000, C P Gravenor Windsor Ont \$12,510, C G Gray Guelph Ont \$12,000, D F Gray London Ont \$24,500, D M Gray Saskatoon Sask \$15,650, J Gray Edmonton Alta \$10,500, J I Gray Guelph Ont \$16,233, W F Graydon Toronto Ont \$30,928, B R Green Vancouver BC \$14,905, J M Green St John's Nfld \$19,140, R Green Waterloo Ont \$10,840, H J Greenwood Vancouver BC \$32,520, B C Gregory Sainte-Foy Que \$29,000, J B Gregory Saskatoon Sask \$35,000, K F Gregory Guelph Ont \$13,000, P C Gregory Vancouver BC \$13,000, F Grein Fredericton NB \$14,000, R I Greyson London Ont \$17,000, D E Grierson Waterloo Ont \$12,000, D G Grieve Guelph Ont \$13,277, P A Griffin Toronto Ont \$12,000, A J F Griffiths Vancouver BC \$10,000, J Grindlay Waterloo Ont \$12,900, H D Grundy Hamilton Ont \$10,650, J Grzesleski Montreal Que \$11,382, J E Grzesleski Montreal Que \$89,400, A Guha Toronto Ont \$24,000, J E Guillet Toronto Ont \$48,000, R Guindon Ottawa Ont \$90,600, A A Gundjian Montreal Que \$10,000, H E Gunning Edmonton Alta \$272,700, M M Gupta Saskatoon Sask \$12,358, N D Gupta Winnipeg Man \$14,092, J W Gurd Toronto Ont \$12,737, H P Gush Vancouver BC \$20,000, J P Guthrie London Ont \$17,500, R I L Guthrie Montreal Que \$18,500, I Guttman Toronto Ont \$11,707, R K Guy Calgary Alta \$17,662, S Gygas Toronto Ont \$12,000, N F Haard St John's Nfld \$15,000, R A G Haas Waterloo Ont \$22,000, F Habashi Quebec Que \$10,000, R R Hacker Guelph Ont \$10,000, J B Haddow Edmonton Alta \$15,000, R R Haering Vancouver BC \$88,238, Z Hajnal Saskatoon Sask \$12,650, B K Hall Halifax NS \$24,000, D H Hall Winnipeg Man \$28,100, L D Hall Vancouver BC \$36,500, R Hall Guelph Ont \$20,000, F R Hallett Guelph Ont \$10,000, M Hamid Winnipeg Man \$27,000, M A K Hamid Winnipeg Man \$27,967, A E Hamielec Hamilton Ont \$59,091, P L Hammer Waterloo Ont \$16,264, M H Hamza Calgary Alta \$10,800, S Hanessian Montreal Que \$30,352, R I C Hansell Toronto Ont \$18,014, W N Hardy Vancouver BC \$24,000, A A Harms Hamilton Ont \$18,428, R Harmsen Kingston Ont \$15,176, D N Harpp Montreal Que \$19,512, G P Harris Hamilton Ont \$23,008, P J Harris Montreal Que \$11,000, R Harris Montreal Que \$11,850, W E Harris Edmonton Alta \$13,008, A G Harrison Toronto Ont \$39,566, A W Harrison Calgary Alta \$18,536, J P Harrison Kingston Ont \$15,000, L G Harrison Vancouver BC \$14,092, P J Harrison Vancouver BC \$15,328, J F Harrod Montreal Que \$19,000, J S Hartman Ste Catharines Ont \$16,750, F D A Hartwick Victoria BC \$19,512, H H Harvey Toronto Ont \$11,924, M D Hasinoff Vancouver BC \$24,000, J W Haslett Calgary Alta \$11,000, P J Hastings Edmonton Alta \$17,000, E Hauer Toronto Ont \$10,000, B N Haugh Toronto Ont \$14,750, E G Hauptmann Vancouver BC \$15,176, E B Hawbolt Vancouver BC \$23,080, D R Hay Montreal Que \$21,214, J E Hay Vancouver BC \$44,022, W Hayduk Ottawa Ont \$11,219, S S Haykin Hamilton Ont \$31,653, R H Haynes Downsview Ont \$90,360, J S Hayward Victoria BC

SCIENCE AND TECHNOLOGY—Continued

\$17,344, L D Hayward Vancouver BC \$10,000, C R Hazell Vancouver BC \$10,500, H S Heaps Montreal Que \$18,428, E L Heasell Waterloo Ont \$19,800, I B Heath Downsview Ont \$15,989, M C Heath Toronto Ont \$89,744, J Hebert Ottawa Ont \$10,000, P D N Hebert Windsor Ont \$12,000, J A Heddle Downsview Ont \$33,970, F T Hedgcock Montreal Que \$29,000, A C Heidebrecht Hamilton Ont \$37,200, G W Heinke Toronto Ont \$13,500, R K B Helbing Windsor Ont \$22,000, J A Hel-lebust Toronto Ont \$19,512, P G Henke Antigonish NS \$11,900, R N Henriksen Kingston Ont \$15,000, B R Henry Winnipeg Man \$41,467, P M Henry Guelph Ont \$22,736, L G Hepler Lethbridge Alta \$24,500, J A Herman Quebec Que \$16,000, C E Hermance Waterloo Ont \$16,260, F G Herring Vancouver BC \$29,092, C S Herz Montreal Que \$24,932, F R Hesse Montreal Que \$12,150, J S Hewitt Toronto Ont \$11,924, R R Hiatt Ste Catharines Ont \$11,136, H D Hicks Halifax NS \$95,100, V J Higgins Toronto Ont \$10,840, O E Hileman Hamilton Ont \$10,840, D R Hill Calgary Alta \$19,000, P G Hill Vancouver BC \$12,000, R D Hill Winnipeg Man \$16,260, L V Hills Calgary Alta \$15,150, E P Hincus Ottawa Ont \$60,000, C O Hines Toronto Ont \$18,799, K W Hipel Waterloo Ont \$10,000, B Bird Ottawa Ont \$20,040, C Hiruki Edmonton Alta \$17,344, W S Hoar Vancouver BC \$17,344, R M Hobson Downsview Ont \$15,000, P W Hochachka Vancouver BC \$46,612, J Hode Keyser Montreal Que \$13,008, R B Hodgetts Edmonton Alta \$10,569, T W Hoffman Hamilton Ont \$22,500, H J Hofmann Montreal Que \$15,650, G Hofstra Guelph Ont \$12,000, J A Hogan Toronto Ont \$15,176, B G Hogg Winnipeg Man \$19,837, G F Holeten Toronto Ont \$13,008, W J Holland Windsor Ont \$10,840, K G T Hollands Waterloo Ont \$13,550, C S Holling Vancouver BC \$33,000, J C Holmes Edmonton Alta \$13,008, J L Holmes Ottawa Ont \$24,000, R A Holt London Ont \$23,075, R C Holt Toronto Ont \$19,000, F Holuj Windsor Ont \$34,800, W K Honig Halifax NS \$24,900, S Hontezas Regina Sask \$10,000, F C Hooper Toronto Ont \$20,596, J Hooz Edmonton Alta \$18,525, G S Hope Calgary Alta \$14,851, W G Hopkins London Ont \$16,260, P A Horgen Toronto Ont \$17,344, G Horlick Edmonton Alta \$10,840, J J Horning Toronto Ont \$10,000, M U Hosain Saskatoon Sask \$16,714, W D Hoskins Winnipeg Man \$17,886, A H Houston Ste-Catharines Que \$18,970, I P Howard Downsview Ont \$12,900, J H G Howard Waterloo Ont \$13,008, H F Howden Ottawa Ont \$17,344, F E Hruska Winnipeg Man \$15,176, T R Hsu Winnipeg Man \$13,000, P M Huang Saskatoon Sask \$33,924, R Y M Huang Waterloo Ont \$21,517, M Hubbes Toronto Ont \$13,008, R E Huber Calgary Alta \$35,000, C Hubert Montreal Que \$10,150, P P Hudec Windsor Ont \$22,000, R R Hudgins Waterloo Ont \$15,013, R J Hudson Edmonton Alta \$12,000, M W Huggins Toronto Ont \$10,840, A N Hughes Thunder Bay Ont \$19,512, D G Hughes Edmonton Alta \$11,924, M Hughes Vancouver BC \$13,000, P C Hughes Toronto Ont \$57,830, V A Hughes Kingston Ont \$31,328, T E Hull Toronto Ont \$33,000, J N P Hume Toronto Ont \$17,886, R L Hummel Toronto Ont \$21,680, D R Humpherys Winnipeg Man \$13,008, L A Hunt Guelph Ont \$16,260, N R Hunter Winnipeg Man \$12,162, D A Huntley Halifax NS \$12,150, D J Huntley Burnaby BC \$13,000, L Huot Quebec Que \$18,428, B G Hutchinson Waterloo Ont \$22,000, R W Hutchinson London Ont \$13,550, T C Hutchinson Toronto Ont \$64,000, S Huzinaga Edmonton Alta \$23,000, J B Hyne Calgary Alta \$240,000, A V Hynes Montreal Que \$17,500, H B N Hynes Waterloo Ont \$24,932, D R Idler St John's Nfld \$122,492, K Iizuka Toronto Ont \$61,046, I I Inculet London Ont \$37,085, J R Ingalls Winnipeg Man \$10,000, W M Inglewad Saskatoon Sask \$10,840, D G Ingram Guelph Ont \$17,000, J M Ingram Montreal Que \$13,821, K A Innanen Downsview Ont \$22,005, W E Inniss Waterloo Ont \$10,840, M Iqbal Vancouver BC \$18,428, D E Irish Waterloo Ont \$22,000, B M R Irons Calgary Alta \$10,840, J C Irwin Burnaby BC \$11,500, M Isaacson Vancouver B C \$10,000, N R Isenor Waterloo Ont \$15,068, W Israel Edmonton

Alta \$17,669, N Isyumov London Ont \$10,000, J O Iversen Saskatoon Sask \$14,000, M B Ives Hamilton Ont \$14,000, V N Iyer Ottawa Ont \$25,000, D M Jackson Waterloo Ont \$14,000, A E Jacobs Toronto Ont \$11,900, P W M Jacobs London Ont \$36,856, A L Jacobson Calgary Alta \$10,000, L L Jacoby Hamilton Ont \$15,176, L G Jaeger Wolfville NS \$11,000, B R James Vancouver BC \$63,240, C R James Edmonton Alta \$19,512, D F James Toronto Ont \$13,008, N P James St John's Nfld \$15,400, W James Hamilton Ont \$10,298, J C Jamieson Winnipeg Man \$12,737, S Jana Saskatoon Sask \$8,088, W Janischewsky Toronto Ont \$20,704, A F Janzen Winnipeg Man \$13,000, E G Janzen Guelph Ont \$13,500, E Jay Fredericton NB \$36,573, S C Jay Winnipeg Man \$13,008, R L Jefferies Toronto Ont \$11,924, K R Jeffrey Guelph Ont \$44,800, H M Jenkins Hamilton Ont \$33,604, O G Jensen Montreal Que \$56,594, M H Jericho Halifax NS \$15,176, R E Jervis Toronto Ont \$82,684, P Jewett Burnaby BC \$79,400, A Joffe Montreal Que \$322,840, K C Johns Sherbrooke Que \$11,500, M W Johns Hamilton Ont \$32,000, A I Johnson London Ont \$42,000, K E Johnson Regina Sask \$13,000, R R Johnson Vancouver BC \$68,000, C D Johnston Calgary Alta \$12,423, G W Johnston Toronto Ont \$14,092, R L Johnston Toronto Ont \$11,000, T W Johnston Sainte-Foy Que \$253,395, I P Johnstone Kingston Ont \$11,500, C R Jolicœur Sherbrooke Que \$11,382, P A Jolliffe Vancouver BC \$12,000, W T Jolly Ste-Catharines Ont \$10,840, J J Jonas Montreal Que \$37,006, C H W Jones Burnaby BC \$11,382, D R Jones Vancouver BC \$30,216, F W Jones Calgary Alta \$11,924, G Jones Vancouver BC \$62,000, G A Jones Saskatoon Sask \$10,840, J B Jones Toronto Ont \$31,000, J K N Jones Kingston Ont \$27,100, W E Jones Halifax NS \$20,000, I J Jordaen Calgary Alta \$11,924, J B Jordan Quebec Que \$18,103, B R Jordan Edmonton Alta \$21,680, Y N Joshi Antigonish NS \$14,772, J V Jovanovich Winnipeg Man \$17,000, K W Juy Ottawa Ont \$12,000, R L Judd Hamilton Ont \$27,000, E V Jull Vancouver BC \$10,840, G A Julien Windsor Ont \$15,200, G E Just Montreal Que \$35,000, E Kafer-Boothroyd Montreal Que \$20,325, P K Kaiser Downsview Ont \$20,596, J Kalfi Montreal Que \$29,268, S Kaliaguine Quebec Que \$14,000, S C Kaliaguine Quebec Que \$14,000, P N Kaloni Windsor Ont \$11,382, P J Kalkisikes Winnipeg Man \$11,382, A N Kamal Edmonton Alta \$12,000, M R Kamal Montreal Que \$17,344, T Kameda Waterloo Ont \$13,000, J W Kamphuis Kingston Ont \$16,000, O P Kamra Halifax NS \$14,905, E R Kanasevich Edmonton Alta \$27,650, L W Kannenberg Guelph Ont \$14,092, K C Kao Winnipeg Man \$26,666, J G Kaplan Ottawa Ont \$37,940, M Kapoor Calgary Alta \$18,000, R E Kapral Toronto Ont \$13,550, F W Karasek Waterloo Ont \$11,924, G A Karim Calgary Alta \$17,344, G Karl Guelph Ont \$11,000, A Karrass Downsview Ont \$12,900, P F Karrow Waterloo Ont \$15,650, K J Kasha Guelph Ont \$30,176, H E Kasinsky Vancouver BC \$28,008, M Kates Ottawa Ont \$36,856, R J Kavanagh Fredericton NB \$10,880, B D Kay Guelph Ont \$11,924, D A R Kay Hamilton Ont \$12,466, W W Kay Victoria BC \$34,512, B H Kaye Sudbury Ont \$15,000, A J Kayll Fredericton NB \$22,000, J A Keast Kingston Ont \$15,176, P Keable Edmonton Alta \$46,000, W J Keeler Thunder Bay Ont \$10,000, M J Keen Halifax NS \$43,184, M H A Keenleyside London Ont \$16,177, J F Keffer Toronto Ont \$39,500, R A Kelln Regina Sask \$23,756, F M Kelly Winnipeg Man \$11,924, R Kelly Hamilton Ont \$23,848, R B Kelly Fredericton NB \$11,924, C L Kemp Vancouver BC \$16,260, J Kendall Calgary Alta \$11,274, W B Kendrick Waterloo Ont \$30,352, D J L Kennedy Windsor Ont \$16,260, J B P Kennedy Windsor Ont \$24,000, J M Kennedy Toronto Ont \$10,298, M J Kennedy Ste-Catharines Ont \$20,054, T J Kennett Hamilton Ont \$32,000, T C Kenney Toronto Ont \$18,970, G A Kenney-Wallace Toronto Ont \$12,000, D T Kenny Vancouver BC \$363,900, G A Kenny-Wallace Toronto Ont \$23,000, D P Kerr Winnipeg Man \$10,000, H W Kerr Waterloo Ont \$39,024, K A Kershaw Hamilton Ont \$31,000, L Kerwin Quebec Que \$124,100, H Kesavan Waterloo Ont \$14,200, S E

SCIENCE AND TECHNOLOGY—Continued

Kesler Toronto Ont \$10,840, D Kessler Ottawa Ont \$26,000, D K M Kevan Montreal Que \$27,000, A W Key Toronto Ont \$117,000, R A Khan St John's Nfld \$12,000, M M Z Kharadly Vancouver BC \$15,400, D B I Kiang Halifax NS \$10,000, H Kieft St John's Nfld \$12,000, H K Kim Winnipeg Man \$10,000, J P Kimmins Vancouver BC \$14,000, W C Kimmins Halifax NS \$18,428, D Kimura London Ont \$24,932, G J King Guelph Ont \$14,000, G W King Hamilton Ont \$37,398, H W King Halifax NS \$14,634, J King Regina Sask \$10,840, J F King London Ont \$27,100, M S King Regina Sask \$10,298, W Kinsner Montreal Que \$10,800, J S Kirkaldy Hamilton Ont \$31,000, R Kitai Hamilton Ont \$14,400, P Kitching TRIUMF \$142,248, W D Kitts Vancouver BC \$32,520, R H Kluger Toronto Ont \$12,000, G Knerer Toronto Ont \$13,550, A R Knight Regina Sask \$12,000, O Knop Halifax NS \$13,008, D R Knott Regina Sask \$22,764, R Knowles Montreal Que \$17,000, R Knystautas Montreal Que \$14,000, J A R Koehler Regina Sask \$48,000, B V Kokta Trois-Rivières Que \$17,000, P A Kolers Toronto Ont \$27,100, Z P Kondra Edmonton Alta \$20,046, J A Konigstein Ottawa Ont \$42,000, L Kops Montreal Que \$11,000, M J Kornblatt Montreal Que \$10,840, R Korteling Vancouver BC \$38,000, G Kotowycz Edmonton Alta \$10,840, N Kouwen Waterloo Ont \$10,000, A Kozak Vancouver BC \$17,000, E J Krakiwsky Fredericton NB \$30,000, J R Kramer Hamilton Ont \$10,150, B Kratochvil Edmonton Alta \$14,500, H H Krause Fredericton NB \$60,414, L Krause Windsor Ont \$44,986, M O Krause Fredericton NB \$25,012, A S Krausz Ottawa Ont \$14,000, C J Krebs Vancouver BC \$58,974, A J Kresge Toronto Ont \$24,000, H J Kreuzer Edmonton Alta \$11,756, E Kreyszig Windsor Ont \$10,840, C R Krishnamurti Vancouver BC \$10,000, A B Kristofferson Hamilton Ont \$25,900, M W Kristofferson Hamilton Ont \$11,900, T E Krogh Toronto Ont \$11,150, P P Kronberg Toronto Ont \$19,729, H R Krouse Calgary Alta \$27,100, P J Krueger Calgary Alta \$19,500, J Kruuv Waterloo Ont \$10,840, Z Kucerovsky London Ont \$19,430, J A Kuehner Hamilton Ont \$510,000, E Kuffel Windsor Ont \$26,282, J Kuijt Lethbridge Alta \$17,000, G L Kulak Edmonton Alta \$16,260, E Kurstak Montreal Que \$13,000, E F Kurtz Kingston Ont \$10,000, D J Kushner Ottawa Ont \$32,520, J P Kutney Vancouver BC \$37,000, J C Kwak Halifax NS \$33,807, C K C Kwok Montreal Que \$156,000, L J LaCroix Winnipeg Man \$13,008, P LaRochelle Quebec Que \$25,474, A H Lachlan Vancouver BC \$15,250, P Lacoste Montreal Que \$113,100, G Lacroix Quebec Que \$10,840, J M Lacroix Toronto Ont \$13,500, B Ladanyi Montreal Que \$23,650, J G Lafontaine Quebec Que \$37,940, J G Laframboise Toronto Ont \$16,000, W G Laidlaw Calgary Alta \$18,500, K J Laidler Ottawa Ont \$31,000, M Laird St John's Nfld \$95,772, J Lajoie Montreal Que \$17,344, E Z Lajtai Fredericton NB \$10,150, A A Lakis Montreal Que \$11,000, J M Lalancette Sherbrooke Que \$72,500, C M Lalli Montreal Que \$13,008, H C S Lam Montreal Que \$18,000, J Lambek Montreal Que \$23,414, R S J Lambert Edmonton Alta \$21,680, P Lancaster Calgary Alta \$12,774, J Landau Fredericton NB \$13,500, J D Landstreet London Ont \$23,680, P A Lane Halifax NS \$10,840, C H Langford Ottawa Ont \$21,680, M P Langbehn Montreal Que \$11,150, J Lapointe Quebec Que \$14,092, P A Larkin Vancouver BC \$25,000, J Laroche Quebec Que \$18,000, D W Larson Guelph Ont \$19,000, E N Larter Winnipeg Man \$25,000, B Latto Hamilton Ont \$13,008, J K Lauber Edmonton Alta \$11,990, R Laurent Quebec Que \$10,840, B Lavigne Montreal Que \$68,300, L M Lavkulich Vancouver BC \$15,176, J Law Guelph Ont \$11,000, J D Lawson Waterloo Ont \$14,000, M A R Le Blanc Ottawa Ont \$16,000, H B Le John Winnipeg Man \$38,000, I Le May Regina Sask \$22,800, R J Le Roy Waterloo Ont \$13,008, F LeBlanc Ottawa Ont \$19,512, M A R LeBlanc Ottawa Ont \$24,000, P H LeBlond Vancouver BC \$14,256, J F Leatherland Guelph Ont \$13,008, R M LeBlanc Trois-Rivières Que \$25,542, M Lecours Quebec Que \$10,700, J F Leddy Windsor Ont \$79,400, S J Lederman Kingston Ont \$12,900, C C

Lee Regina Sask \$32,520, D G Lee Regina Sask \$19,500, J H Lee Montreal Que \$22,764, M Lee Vancouver BC \$11,924, M J G Lee Toronto Ont \$16,000, P E Lee Ottawa Ont \$21,000, R W Lee Halifax NS \$17,000, Y Lee Ottawa Ont \$13,008, H Lees Winnipeg Man \$18,428, R M Lees Fredericton NB \$46,350, K T Leffek Halifax NS \$14,000, L Legendre Quebec Que \$92,068, P Legendre Montreal Que \$16,000, W Leiper Halifax NS \$33,656, H Leipholtz Waterloo Ont \$20,000, J Leja Vancouver BC \$61,680, R U Lemieux Edmonton Alta \$79,132, R E Lemo Montreal Que \$16,260, J G Lenard Fredericton NB \$48,622, W C Lennox Waterloo Ont \$11,000, A C Lenz London Ont \$14,092, M A Leon Hamilton Ont \$16,260, F Lepore Montreal Que \$11,924, J D Leslie Waterloo Ont \$13,000, P J Lesperance Montreal Que \$12,466, B T Lett-Revusky St John's Nfld \$13,400, H J Leutheuser Toronto Ont \$18,428, A B P Lever Toronto Ont \$20,054, M D Levine Montreal Que \$15,900, M Levinson Hamilton Ont \$16,500, B A Levy Hamilton Ont \$12,466, J E Lewis Fredericton NB \$11,057, M C Lewis Toronto Ont \$10,000, C C Leznoff Toronto Ont \$10,840, L E Licht Toronto Ont \$10,500, J Lielmezs Vancouver BC \$24,227, N R Liley Vancouver BC \$15,000, D G Lilley Montreal Que \$10,000, K C Lin Fredericton NB \$17,588, N C Lind Waterloo Ont \$35,230, J G Linders Guelph Ont \$13,000, C C Lindsey Winnipeg Man \$20,500, S W Link Hamilton Ont \$21,680, J D Lipson Toronto Ont \$10,900, S L Lipson Vancouver BC \$10,000, R List Toronto Ont \$146,000, A E Litherland Toronto Ont \$97,000, J G Little Toronto Ont \$12,737, R A Liversage Toronto Ont \$22,500, E J Llewellyn Regina Sask \$50,000, K Y Lo London Ont \$23,650, V M LoLordo Halifax NS \$21,572, C J L Lock Hamilton Ont \$14,092, M Locke London Ont \$24,000, R S Lockhart Toronto Ont \$15,400, P C Loewen Winnipeg Man \$13,008, B A Logan Ottawa Ont \$14,000, D M Logan Toronto Ont \$14,000, G D Logan Toronto Ont \$14,400, R E Longton Winnipeg Man \$10,000, R E Loov Calgary Alta \$11,924, A Lord Sherbrooke Que \$20,840, J N A Lott Hamilton Ont \$16,000, E C Lougheed Guelph Ont \$14,055, L E Lowe Vancouver BC \$15,176, J W Lownd Edmonton Alta \$22,000, B C K Lu Guelph Ont \$22,000, B C Y Lu Ottawa Ont \$41,192, W K Lu Hamilton Ont \$22,059, D A Ludwig Vancouver BC \$15,718, J A H Lund Vancouver BC \$17,800, G Luste Toronto Ont \$120,000, R Luus Toronto Ont \$18,428, B M Lynch Antigonish NS \$46,000, G F Lyon London Ont \$17,000, J J MacDonald Antigonish NS \$83,100, J R MacDonald Guelph Ont \$20,000, J W MacDougall London Ont \$16,650, G H MacEwen Kingston Ont \$12,000, J G MacGregor Edmonton Alta \$35,230, C MacInnis Windsor Ont \$12,000, I K MacKenzie Guelph Ont \$46,560, J C MacKinnon Halifax NS \$22,000, D B MacLean Hamilton Ont \$37,940, W H MacLean Montreal Que \$10,150, R A MacLeod Montreal Que \$59,620, B H MacNeill Guelph Ont \$14,000, R H MacPhie Waterloo Ont \$15,361, D A MacRae Toronto Ont \$55,420, I Macdonald Toronto Ont \$95,800, J Machin Toronto Ont \$20,000, J P M Mackauer Vancouver BC \$17,344, D Mackay Toronto Ont \$20,500, J R Mackay Vancouver BC \$25,474, G O Mackie Victoria BC \$36,852, A K Mackworth Vancouver BC \$11,000, G A MacLachlan Montreal Que \$38,000, J W Macpherson Guelph Ont \$17,344, R W Macqueen Waterloo Ont \$10,150, B Madsen Vancouver BC \$22,000, P Y Maeba Winnipeg Man \$13,008, M J Magazine Waterloo Ont \$12,500, E N Magnin Montreal Que \$17,000, C Mailer Fredericton NB \$15,650, J Majithia Waterloo Ont \$16,000, S Mak Hamilton Ont \$23,928, V Makios Ottawa Ont \$15,610, M Makkai Montreal Que \$17,561, M A Malcolm Waterloo Ont \$11,000, D H Male Regina Sask \$13,500, S K Malhotra Halifax NS \$10,000, S K Malhotra Edmonton Alta \$19,241, O P Malik Calgary Alta \$61,693, G L Mali Vancouver BC \$11,000, D W Malloch Toronto Ont \$13,008, E J Maly Montreal Que \$18,256, B L Mamet Montreal Que \$21,138, M D Mamet Montreal Que \$10,000, F D Manchester Toronto Ont \$12,500, G A Manley Montreal Que \$14,092, R S J Manley Montreal Que \$17,344, K

SCIENCE AND TECHNOLOGY—Continued

H Mann Halifax NS \$57,580, R S Mann Ottawa Ont \$34,500, E G Manning Waterloo Ont \$99,000, J G Manns Regina Sask \$10,840, A Manoogian Ottawa Ont \$11,000, A H Manson Saskatoon Sask \$33,008, T Mar Montreal Que \$10,000, A E Marble Halifax NS \$16,079, B E March Vancouver BC \$20,596, C J Marchant Vancouver BC \$11,000, R H Marchessault Montreal Que \$53,000, B Margolis Montreal Que \$30,000, B Marinier Rimouski Que \$61,462, J W Mark Waterloo Ont \$11,057, S K Mark Montreal Que \$497,000, J M Marlborough London Ont \$10,840, P Marmet Quebec Que \$35,880, N Marovac Montreal Que \$18,414, R R Marquardt Winnipeg Man \$17,344, G Marsaglia Montreal Que \$28,184, D J Marsden Edmonton Alta \$10,756, A G Marshall Vancouver BC \$25,000, A W Marshall Vancouver BC \$14,634, J S Marshall Montreal Que \$36,000, H R Martin Waterloo Ont \$11,500, P G Martin Toronto Ont \$32,100, R F Martin Montreal Que \$13,008, Y Martin Sherbrooke Que \$52,700, S Masamune Edmonton Alta \$67,750, J H Masliyah Edmonton Alta \$12,000, S A Maslowe Montreal Que \$11,707, G R Mason Vancouver BC \$13,600, S G Mason Montreal Que \$35,772, Y Masui Toronto Ont \$18,000, A E Mather Edmonton Alta \$10,135, T Mathews Calgary Alta \$11,000, W H Mathews Vancouver BC \$13,008, R A Mathon Toronto Ont \$12,000 K B Mathur Vancouver BC \$11,924, B C Matthews Waterloo Ont \$251,800, D Matz Montreal Que \$10,000, D J Maurer Hamilton Ont \$14,900, D S Mavinic Vancouver BC \$10,000, A D May Toronto Ont \$35,711, P F Maycock Toronto Ont \$13,008, C I Mayfield Waterloo Ont \$11,000, J H McAndrews Toronto Ont \$12,000, A McAuley Victoria BC \$33,000, B C McBride Vancouver BC \$10,840, W A E McBryde Waterloo Ont \$13,008, D R McCalla Hamilton Ont \$26,260, D J McCallion Hamilton Ont \$16,260, D McCammond Toronto Ont \$11,006, E L McCandless Hamilton Ont \$20,596, S B McCann Hamilton Ont \$11,150, R A McClelland Toronto Ont \$10,000, R E D McClung Edmonton Alta \$14,000, J W McConkey Windsor Ont \$68,586, J C McConnell Toronto Ont \$11,924, W B McConnell Regina Sask \$16,000, J A McCorquodale Windsor Ont \$15,000, F R W McCourt Waterloo Ont \$14,092, H R McCrimmon Guelph Ont \$15,000, R McCrindle Guelph Ont \$16,260, J J McCullough Hamilton Ont \$15,500, M E McCully Ottawa Ont \$19,512, H D McCurdy Windsor Ont \$10,840, W J McDonald Vancouver BC \$65,000, C A McDowell Vancouver BC \$62,872, R P McEachran Toronto Ont \$14,000, D J McEewen Regina Sask \$32,300, F L McEwen Guelph Ont \$48,008, J E McFarlane Montreal Que \$15,000, B R McGarvey Windsor Ont \$26,000, M J McGlinchey Hamilton Ont \$10,000, J W McGowan London Ont \$29,000, D C McIntyre Ottawa Ont \$13,900, W E McKeen London Ont \$10,500, G A McKoon Toronto Ont \$10,000, P J McLane Kingston Ont \$13,731, I A McLaren Halifax NS \$15,176, R A McLaren Toronto Ont \$25,900, W McLatchie Kingston Ont \$56,000, A McLean Toronto Ont \$31,000, S McLean Toronto Ont \$22,000, B R McMahon Calgary Alta \$18,256, D B McMillan London Ont \$10,000, A E McMullen Calgary Alta \$11,000, G M McNeice Waterloo Ontario \$12,466, R McNeil Montreal Que \$10,000, K G McNeill Toronto Ont \$12,000, K G McNeill Toronto Ont \$32,000, D J McQueen Toronto Ont \$31,433, J McKay Montreal Que \$13,767, J S C McKee Winnipeg Man \$450,000, E P Meagher Vancouver BC \$12,650, D F Measday TRIUMF \$86,010, R M Measures Toronto Ont \$13,000 W J E Meath Londo Ont \$18,428, E Meerovitch Montreal Que \$19,512, W J Megaw Toronto Ont \$12,850, P P M Meincke Toronto Ont \$16,000, A Meir Edmonton Alta \$14,718, A Meisen Vancouver BC \$10,500, A Mellors Guelph Ont \$11,653, R Melzak Montreal Que \$47,900, N S Mendelsohn Winnipeg Man \$23,550, M Menzinger Toronto Ont \$12,000, A J Merer Vancouver BC \$54,932, R F Mereru London Ont \$17,886, P M Merikle Waterloo Ont \$10,000, P E Merilees Montreal Que \$18,428, D F Mettrick Toronto Ont \$47,520, G G Meyerhof Halifax NS \$35,230, L Mezei Toronto Ont \$11,000, G J Michaud Montreal Que \$16,260, B Michel Quebec Que

\$25,474, G V Middleton Hamilton Ont \$26,016, E T Miliareiss Ottawa Ont \$10,900, J J Miller Hamilton Ont \$14,092, J M Miller St-Catharines Ont \$13,500, J R Miller Toronto Ont \$10,000, M H Miller Guelph Ont \$18,000, R C Miller Vancouver BC \$21,409, W A Miller Toronto Ont \$11,000, L P Milligan Edmonton Alta \$23,050, B M Millman Guelph Ont \$19,241, E L Mills Halifax NS \$28,900, R H Mills Toronto Ont \$16,260, E C Milner Calgary Alta \$20,488, M Milner Hamilton Ont \$10,300, P M Milner Montreal Que \$30,352, S Mindess Vancouver BC \$11,000, S Mirza Montreal Que \$16,000, S K Mirsa Montreal Que \$11,000, R W Missen Toronto Ont \$10,298, A Mitchell Vancouver BC \$44,474, D E Mitchell Halifax NS \$33,900, G F Mitchell Halifax NS \$12,000, K A R Mitchell Vancouver BC \$11,115, R H Mitchell Thunder Bay Ont \$13,150, R H Mitchell Victoria BC \$11,000, R J Mitchell Kingston Ont \$15,650, R M Miura Vancouver BC \$11,774, V J Modi Vancouver BC \$41,000, P B Moens Toronto Ont \$27,100, S D Moeser St John's Nfld \$10,840, A F J Moffat Montreal Que \$10,000, J B Moffat Peterborough Ont \$18,000, J W Moffat Toronto Ont \$25,000, G J Mogenson London Ont \$33,604, M Moisan Montreal Que \$10,000, E J Monahan Sudbury Ont \$30,000, T Money Vancouver BC \$25,000, G R Monforton Windsor Ont \$10,840, W A Montevecchi St John's Nfld \$14,900, M Moo-Young Waterloo Ont \$31,150, T W Moon Ottawa Ont \$36,680, D R Moorcroft London Ont \$14,000, J M Moore Ottawa Ont \$41,620, A V Morgan Waterloo Ont \$10,500, D E Morgan Waterloo Ont \$15,000, M O Morgan St John's Nfld \$82,200, N R Morgenstern Edmonton Alta \$32,520, J A Morisset Sherbrooke Que \$81,000, A H Morrish Winnipeg Man \$50,000, I N Morrison Winnipeg Man \$11,000, J A Morrison Hamilton Ont \$29,000, J M Morrison Hamilton Ont \$31,000, P E Morrison Waterloo Ont \$12,500, S Morrisette Sherbrooke Que \$11,200, B A Morrow Ottawa Ont \$13,000, J K Morton Waterloo Ont \$10,840, R A Morton Hamilton Ont \$14,000, R D Morton Edmonton Alta \$12,466, M Moscovitch Toronto Ont \$11,382, M Moskovits Toronto Ont \$62,363, D e Moule St-Catharines Ont \$41,500, E W Mountjoy Montreal Que \$15,176, D N Mowat Guelph Ont \$20,000, N Mrosovsky Toronto Ont \$33,496, G K Muecke Halifax NS \$14,150, K Muehlenbachs Edmonton Alta \$27,150, B J Mueller Hamilton Ont \$14,718, W B Muir Montreal Que \$13,500, W E Muir Winnipeg Man \$13,888, F Muller Montreal Que \$10,320, R C Mullin Waterloo Ont \$17,662, J I Munro Waterloo Ont \$17,380, K Murasugi Toronto Ont \$14,718, B B Murdock Toronto Ont \$32,900, B D Murphy Saskatoon Sask \$24,000, K L Murphy Hamilton Ont \$14,000, D J Murray Kingston Ont \$13,008, D W Murray Edmonton Alta \$18,000, F E Murray Vancouver BC \$16,260, J W Murray Vancouver BC \$12,150, R G E Murray London Ont \$15,000, J Myers Vancouver BC \$16,000, J Mylopoulos Toronto Ont \$17,000, L A Mysak Vancouver BC \$22,507, J S Nadeau Vancouver BC \$15,176, A D S Nagi Waterloo Ont \$10,840, K K Nair Burnaby BC \$22,260, S Nakai Vancouver BC \$21,680, S Nakajima Halifax NS \$15,176, A J Naldrett Toronto Ont \$32,520, C Nalewajko Toronto Ont \$10,840, J M Naylor Saskatoon Sask \$21,680, G H Neale Ottawa Ont \$10,500, J M Neelin Ottawa Ont \$25,000, G C Neilson Edmonton Alta \$395,000,9 T M Nelson Edmonton Alta \$10,840, A W Neumann Toronto Ont \$33,084, M J Newlands St John's Nfld \$14,000, B G Newman Montreal Que \$17,886, E B S Newman Montreal Que \$12,737, S S F Ng Ottawa Ont \$10,298, I Nichol Kingston Ont \$29,268, D M Nicholls Downsview Ont \$12,737, P Nicholls St Catharines Ont \$24,932, R W Nicholls Downsview Ont \$63,739, J L Nichols Victoria BC \$14,000, S T Nichols Calgary Alta \$11,400, P S Nicholson Hamilton Ont \$16,000, W B Nicoll Waterloo Ont \$17,344, E Nieboer Sudbury Ont \$19,512, P Niessen Waterloo Ont \$19,512, P N Nikiforuk Saskatoon Sask \$37,940, T E W Nind Peterborough Ont \$30,000, Y Nogami Hamilton Ont \$18,500, R A Nolan St John's Nfld \$15,176, V J Nordin Toronto Ont \$22,200, D H Norrie Calgary Alta \$10,298, G Norris Toronto Ont \$14,650, T G Northcote

SCIENCE AND TECHNOLOGY—Continued

Vancouver BC \$17,000, D O Northwood Windsor Ont \$10,500, M Novak London Ont \$20,054, E S Nowak London Ont \$25,700, J R Nursall Edmonton Alta \$10,840, J Nutall London Ont \$14,000, S C Nyburg Toronto Ont \$35,000, E Nyland Edmonton Alta \$11,382, J O'Brien Montreal Que \$61,500, P J O'Brien St John's Nfld \$26,829, R N O'Brien Victoria BC \$17,344, D H O'Day Toronto Ont \$11,449, P J O'Donnell Toronto Ont \$12,000, K F O'Driscoll Waterloo Ont \$26,395, B A Oaks Hamilton Ont \$19,000, J Odgers Quebec Que \$16,260, W C Oechel Montreal Que \$29,766, C A Oehlschlager Burnaby BC \$16,260, A A Offenberger Edmonton Alta \$127,198, K K Ogilvie Montreal Que \$19,000, E A Ogryzlo Vancouver BC \$20,000, M N Oguztoreli Edmonton Alta \$11,774, R Okada Downsview Ont \$10,900, T R Oke Vancouver BC \$15,650, A B Okey Windsor Ont \$10,000, G M Olah Quebec Que \$25,500, K B Oldham Peterborough Ont \$19,512, M Oliver Ottawa Ont \$90,900, R W Ollerhead Guelph Ont \$15,000, M D Olson Vancouver BC \$23,000, H Ono Downsview Ont \$16,152, B T Ooi Montreal Que \$10,600, P H Oosthuizen Kingston Ont \$61,000, J L Ord Waterloo Ont \$23,500, L Orloci London Ont \$14,092, D P Ormrod Guelph Ont \$58,000, M O M Osman Montreal Que \$22,000, F D Otto Edmonton Alta \$26,000, M W Ovenden Vancouver BC \$10,000, B D Owen Saskatoon Sask \$10,406, J N Owens Victoria BC \$16,260, I Ozier Vancouver BC \$24,700, G A Ozin Toronto Ont \$73,000, N L Paddock Vancouver BC \$26,016, W J Page Edmonton Alta \$11,000, C H Pai Montreal Que \$16,260, M P Paidoussis Montreal Que \$25,500, M P Paidoussis Montreal Que \$51,937, C C Paige Montreal Que \$12,000, A U Paivio London Ont \$41,084, J Paldus Waterloo Ont \$15,176, D Pallotta Quebec Que \$21,000, W M Palmer Winnipeg Man \$22,840, J E Paloheim Toronto Ont \$16,500, D Panagiotakopoulos Montreal Que \$10,500, G A Papini Regina Sask \$40,000, B A Pappas Ottawa Ont \$40,100, J G Paquet Quebec Que \$14,500, V P Paranjape Thunder Bay Ont \$12,500, K Parbhakar Sainte-Foy Que \$12,000, J Parent Trois-Rivières Que \$112,201, D Parkinson Calgary Alta \$24,932, G V Parkinson Vancouver BC \$29,268, N R Parsons Calgary Alta \$15,000, R R Parsons Vancouver BC \$14,000, T R Parsons Vancouver BC \$95,952, J Passmore Fredericton NB \$10,840, J J Pasternak Waterloo Ont \$20,000, B D Pate Vancouver BC \$18,000, B D Pate Burnaby BC \$12,546, P M Patel Montreal Que \$43,300, K R Pathpia Waterloo Ont \$12,500, Z A Patrick Toronto Ont \$15,500, D D Patterson Montreal Que \$30,000, D A L Paul Toronto Ont \$21,000, E A Paul Saskatoon Sask \$43,360, M Paul Victoria BC \$13,008, R Paul Calgary Alta \$10,298, K T Paulson Saskatoon Sask \$11,326, S Pawluk Edmonton Alta \$21,680, N C Payne London Ont \$22,466, M E Peach Wolfville NS \$10,298, R M Pearce Vancouver BC \$37,000, R E Pearlman Downsview Ont \$21,409, W B Pearson Waterloo Ont \$11,000, J E L Peck Vancouver BC \$12,000, D C T Pei Waterloo Ont \$17,886, W R Peltier Toronto Ont \$18,000, A D Pelton Montreal Que \$38,387, H Pepin Sainte-Foy Que \$35,176, J R Percy Toronto Ont \$13,008, A M Perks Vancouver BC \$20,596, A S Perlin Montreal Que \$36,000, G Perrault Montreal Que \$24,390, J M Perron Quebec Que \$15,000, C O Person Vancouver BC \$37,940, J M Perz Toronto Ont \$15,000, H E Petch Victoria BC \$67,400, R E Peter Edmonton Alta \$34,176, E Peters Vancouver BC \$19,000, F C Peters Waterloo Ont \$10,000, C A Peterson Waterloo Ont \$11,000, L K Peterson Burnaby BC \$11,924, R L Peterson Toronto Ont \$33,756, M L Petras Windsor Ont \$21,680, M Pezolet Quebec Que \$17,158, V N Pham Montreal Que \$12,150, C L Phan Chicoutimi Que \$12,000, R P Pharis Calgary Alta \$36,668, A G Phillips Vancouver BC \$22,900, C R Phillips Toronto Ont \$78,097, G D Phillips Winnipeg Man \$22,764, J E Phillips Vancouver BC \$29,268, J P Phillips Guelph Ont \$12,000, B J R Philogene Ottawa Ont \$12,000, J B Phillips London Ont \$13,008, G L Pickard Vancouver BC \$130,472, M A Pickard Edmonton Alta \$11,800, J J C Picot Fredericton NB \$38,000, G R Pierce Hamilton Ont \$10,000, E Piers Vancouver BC \$28,184, M R

Piggott Toronto Ont \$15,500, J G Pilon Montreal Que \$13,008, R E Pincock Vancouver BC \$23,848, K L Pinder Vancouver BC \$13,500, J T Pindera Waterloo Ont \$18,000, E H Pinnington Edmonton Alta \$17,000, M M Pintar Waterloo Ont \$20,379, D J W Piper Halifax NS \$59,534, P L Pirlot Montreal Que \$16,260, A P Plamondon Quebec Que \$11,000, J R Platt Hamilton Ont \$17,344, R C Plowright Toronto Ont \$47,000, A Plumtree Waterloo Ont \$13,008, R B Podesta Toronto Ont \$14,000, A J Poe Toronto Ont \$15,718, J C Polanyi Toronto Ont \$92,140, G W Poling Vancouver BC \$14,092, J D Poll Guelph Ont \$13,008, V Pollak Saskatoon Sask \$22,900, B H Pomeranz Toronto Ont \$19,512, G S Pond Vancouver BC \$57,580, R J Poole Montreal Que \$10,840, G B Porter Vancouver BC \$10,000, J Postlethwaite Saskatoon Sask \$14,092, E R Pounder Montreal Que \$18,970, D J M Pousart Quebec Que \$15,000, J Powell Toronto Ont \$17,180, G Power Quebec Que \$10,000, W F Powrie Vancouver BC \$27,100, E C Preddie Montreal Que \$12,737, J D Prentice Toronto Ont \$158,000, W V Prestwich Hamilton Ont \$18,000, L A Prevec Hamilton Ont \$30,550, R A Price Kingston Ont \$20,054, S J W Price Windsor Ont \$13,500, G Pritchard Calgary Alta \$14,092, H O Pritchard Downsview Ont \$40,000, R L Probert Saskatoon Sask \$11,000, J W Provan Montreal Que \$27,167, E Prugovecki Toronto Ont \$13,000, M H L Pryce Vancouver BC \$19,620, R E Pugh Toronto Ont \$349,008, D L Pulfrey Vancouver BC \$13,767, G R Purdy Hamilton Ont \$19,512, W Purdy Montreal Que \$42,920, C R Purton Downsview Ont \$16,260, Z W Pylyshyn London Ont \$19,000, S U Qadri Ottawa Ont \$10,840, R M Quigley London Ont \$19,800, D L Rabenstein Edmonton Alta \$26,382, R Racine Montreal Que \$636,005, R J Racine Hamilton Ont \$26,992, G J Raetz Winnipeg Man \$13,000, H Radjavi Halifax NS \$17,662, J E Rahe Burnaby BC \$18,900, M A Rahman St John's Nfld \$19,234, Q I Rahman Montreal Que \$17,662, W J Rainbird Ottawa Ont \$14,500, G D Raithby Waterloo Ont \$17,500, N Rajaratnam Edmonton Alta \$15,176, V Ramachandran Montreal Que \$12,466, R S Ramalho Quebec Que \$11,924, A S Ramamurthy Montreal Que \$19,382, B Ramaswami Toronto Ont \$13,008, R P Rand St Catharines Ont \$21,680, D J Randall Vancouver BC \$49,000, K B Ranger Toronto Ont \$12,249, P Ranjekar Quebec Que \$11,924, G H Rank Saskatoon Sask \$15,000, D Rankin Edmonton Alta \$14,650, J N K Rao Ottawa Ont \$14,200, N D Rao Calgary Alta \$10,406, W H Rapson Toronto Ont \$119,200, N Rast Fredericton NB \$15,718, P Rastall Vancouver BC \$13,000, N C Rawlings Saskatoon Sask \$11,000, G P Raymond Kingston Ont \$12,466, M Razavy Edmonton Alta \$14,500, J F Read Saskatoon NB \$74,752, D V Reddy St John's Nfld \$13,008, S P Reddy St John's Nfld \$13,500, R G Redwood Montreal Que \$16,226, J K Reed Toronto Ont \$10,000, T E Reed Toronto Ont \$15,000, Reeve Waterloo Ont \$29,268, L W Reeves Waterloo Ont \$38,500, O R Reeves Vancouver BC \$24,000, D Regan Halifax NS \$100,000, D M Regan Halifax NS \$26,992, H A Regier Toronto Ont \$20,054, D M Reid Calgary Alta \$18,428, L D Reid Toronto Ont \$38,008, R G B Reid Victoria BC \$10,000, P M Reilly Waterloo Ont \$12,466, E Reinbergs Guelph Ont \$19,500, E R Reinelt Edmonton Alta \$14,092, R Reiter Vancouver BC \$13,000, J A Remington Quebec Que \$12,737, G L Rempel Waterloo Ont \$17,500, D A Rennie Saskatoon Sask \$13,008, G H Renninger Guelph Ont \$13,008, S H Revusky St John's Nfld \$25,900, P H Reynolds Halifax NS \$34,678, W F Reynolds Toronto Ont \$74,300, E Rhodes Waterloo Ont \$14,000, P Ribenboim Kingston Ont \$23,550, H S Ribner Toronto Ont \$38,482, W B Rice Kingston Ont \$11,382, J F Richard Vancouver BC \$16,000, J C Richer Montreal Que \$17,000, W S Rickert Waterloo Ont \$10,900, R T Riding Fredericton NB \$10,000, K E Rieckhoff Burnaby BC \$21,355, M A J Rigaud Montreal Que \$15,000, F H Rigler Montreal Que \$17,300, F P J Rimrott Toronto Ont \$13,008, J S Riordon Ottawa Ont \$10,100, J S Riordon Ottawa Ont \$27,000, J D Rising Toronto Ont \$11,000, M J Risk Hamilton Ont \$22,000, V Ristic Toronto Ont \$15,935,

SCIENCE AND TECHNOLOGY—Continued

J C Ritchie Toronto Ont \$17,344, R Rivest Montreal Que \$13,550, A R Robblee Edmonton Alta \$16,260, F A Roberge Montreal Que \$29,000, P Robert Montreal Que \$117,200, C W Roberts Vancouver BC \$12,000, W A Roberts London Ont \$12,900, B C Robertson Kingston Ont \$14,000, B E Robertson Regina Sask \$12,466, L P Robertson Vancouver BC \$25,000, R E Robertson Calgary Alta \$23,848, R J Robertson Kingston Ont \$10,000, J Robin Sherbrooke Que \$11,500, M J Robins Edmonton Alta \$24,000, A G Robinson Winnipeg Man \$11,382, A M Robinson Edmonton Alta \$11,500, D B Robinson Edmonton Alta \$19,512, J E Robinson Hamilton Ont \$84,500, J C Robson Halifax NS \$11,774, R S Roche Calgary Alta \$23,848, G C Rochester St John's Nfld \$18,970, R Rochette Trois-Rivières \$16,500, F D Rochon Montreal Que \$11,000, R S Rodger Halifax NS \$14,000, C M Rodkiewicz Edmonton Alta \$19,500, R G A Rodrigo Waterloo Ont \$10,840, P H O Roe Waterloo Ont \$10,800, P Roeder Kingston Ont \$13,008, R C Roeder Toronto Ont \$14,526, J G Rogers Vancouver BC \$29,000, J S Rogers Toronto Ont \$10,000, J T Rogers Ottawa Ont \$11,924, J G Rokne Calgary Alta \$11,000, K Ronald Guelph Ont \$24,932, P G Rooney Toronto Ont \$11,707, J Roorda Waterloo Ont \$14,634, B I Roots Toronto Ont \$11,000, A Rosenthal Vancouver BC \$21,138, P M Rosenthal Toronto Ont \$10,840, S D Rosner London Ont \$11,000, D M Ross Edmonton Alta \$21,809, D M Ross Victoria BC \$34,282, R A Ross Thunder Bay Ont \$17,500, G Rostoker Edmonton Alta \$73,130, K H Rothfels Toronto Ont \$23,000, S M Rothstein St Catharines Ont \$14,120, D J Roulston Waterloo Ont \$27,100, G F Round Hamilton Ont \$16,260, W R Rouse Hamilton Ont \$10,840, D J Rowe Toronto Ont \$20,000, H C Rowsell Ottawa Ont \$10,840, M Roy Quebec Que \$10,298, J C Rucklidge Toronto Ont \$16,802, A Rudin Waterloo Ont \$23,848, N Rumin Montreal Que \$10,300, F H A Rummens Regina Sask \$15,000, V C Runeckles Vancouver BC \$46,924, W N Runquist Edmonton Alta \$10,840, K E Russell Kingston Ont \$12,500, R D Russell Vancouver BC \$51,268, R D Russell Burnaby BC \$10,000, R F Ruth Edmonton Alta \$15,000, D M Ruthven Fredericton NB \$30,727, N W Rutter Edmonton Alta \$12,150, D E Ryan Halifax NS \$76,848, G O Sabidussi Montreal Que \$14,634, L R Sabina Windsor Ont \$23,920, M S Sachdev Saskatoon Sask \$13,400, R M Sadleir Burnaby BC \$14,500, S H Safe Guelph Ont \$26,924, S Saimoto Kingston Ont \$16,000, C A T Salama Toronto Ont \$29,994, A S M Saleuddin Downsview Ont \$17,000, M R Samoiloff Winnipeg Man \$11,382, J T Sample Vancouver BC \$50,000, J R Sampson Edmonton Alta \$17,344, J R Sams Vancouver BC \$20,054, K E Sanderson Calgary Alta \$33,680, C Sandorff Montreal Que \$41,192, T S Sankar Montreal Que \$22,764, D P Santry Hamilton Ont \$22,000, M Sargious Calgary Alta \$13,008, W A S Sarjeant Saskatoon Sask \$19,512, K V L Sastry Fredericton NB \$10,298, R O Sattler Montreal Que \$18,428, J K Saunders Sherbrooke Que \$26,000, S B Savage Montreal Que \$11,924, L L Savoye Quebec Que \$36,000, R Savoie Quebec Que \$10,840, M Sayer Kingston Ont \$15,068, R F Scagel Vancouver BC \$15,000, C M Scarfe Edmonton Alta \$10,840, T Schaefer Winnipeg Man \$34,000, J R Scheffer Vancouver BC \$14,000, E Scheinberg Calgary Alta \$11,382, P E Schenk Halifax NS \$12,150, J A Schey Waterloo Ont \$47,958, H B Schiefer Saskatoon Sask \$41,924, H I Schiff Downsview Ont \$38,000, M Schlesinger Windsor Ont \$20,000, H H Schloessin London Ont \$26,970, G H Schmid Toronto Ont \$16,500, C Schmidt Charlottetown PEI \$11,225, H G Schmidt-Weinmar Edmonton Alta \$11,000, B A Schneider Toronto Ont \$10,840, W J Schneider Ottawa Ont \$11,707, W B Schofield Vancouver BC \$13,000, H P Schreiber Montreal Que \$65,754, J Schroeder Waterloo Ont \$20,000, L K Schubert Edmonton Alta \$11,100, H M Schulman Montreal Que \$11,924, S Schuster Toronto Ont \$11,000, H P Schwarz Hamilton Ont \$22,150, F W Schwartz Edmonton Alta \$27,859, C F Schwerdtfeger Vancouver BC \$13,000, W M Schwerdtner Toronto Ont \$11,382, G Scoles Waterloo Ont \$34,000, D S Scott

Waterloo Ont \$21,008, D S Scott Toronto Ont \$15,176, G D Scott Toronto Ont \$14,000, J D Scott Ottawa Ont \$10,000, R N Scott Fredericton NB \$25,474, S D Scott Toronto Ont \$16,150, W B Scott St Catharines Ont \$56,910, G G E Scudder Vancouver BC \$29,268, W D Seabrook Fredericton N B \$18,000, E R Seaguit Toronto Ont \$16,260, C W Searle Winnipeg Man \$16,000, D E Seborg Edmonton Alta \$15,176, E A Secco Antigonish NS \$16,260, A S Sedra Toronto Ont \$17,344, S L Segel Kingston Ont \$19,000, H J J Seguin Edmonton Alta \$29,508, H J J Segvin Edmonton Alta \$48,000, F Seha Trois-Rivières Que \$19,000, A Semlyen Toronto Ont \$14,851, S K Sen Winnipeg Man \$30,018, C V Senoff Guelph Ont \$10,840, R V Servranckx Saskatoon Sask \$16,000, G Setterfield Ottawa Ont \$34,652, K C Sevcik Toronto Ont \$57,400, F A Seyer Edmonton Alta \$10,840, L Shafai Winnipeg Man \$11,400, A Sharma Edmonton Alta \$14,718, R T Sharp Montreal Que \$15,000, D M Shaw Hamilton Ont \$30,352, J Shaw Edmonton Alta \$11,924, M Shaw Vancouver BC \$25,000, J W Sheard Saskatoon Sask \$10,840, R W Sheard Guelph Ont \$16,000, S S Sheinin Edmonton Alta \$24,607, L W Shemilt Hamilton Ont \$16,500, G G Shepherd Downsview Ont \$83,420, A N Sherbourne Waterloo Ont \$26,016, S J Shettlworth Toronto Ont \$17,900, J Shewchun Hamilton Ont \$99,726, D H Shields Ottawa Ont \$29,092, Y M Shin Saskatoon Sask \$458,000, M Shinbrot Victoria BC \$11,707, R R Shivers London Ont \$39,500, B Shizgal Vancouver BC \$10,000, C A Shook Saskatoon Sask \$14,984, J H Shortreed Waterloo Ont \$13,000, H F Shurvell Kingston Ont \$20,275, W L H Shuter Vancouver BC \$36,000, Y Sicotte Montreal Que \$63,000, J N Siddall Hamilton Ont \$24,000, T E Siddon Vancouver BC \$13,500, S Siegel Hamilton Ont \$15,176, E A Silver Waterloo Ont \$20,000, P Silvester Montreal Que \$31,761, P L Silveston Waterloo Ont \$17,522, S H Simmonds Edmonton Alta \$10,298, J G Simmons Toronto Ont \$39,678, G M Simpson Saskatoon Sask \$10,840, J J Simpson Guelph Ont \$11,000, R B Simpson Waterloo Ont \$13,008, R S Singh Hamilton Ont \$12,000, K Singhal Waterloo Ont \$10,800, N K Sinha Hamilton Ont \$13,658, M Sion Vancouver BC \$11,707, J G Sivak Waterloo Ont \$13,000, H M Skarsgard Saskatoon Sask \$187,000, G B Skippen Ottawa Ont \$12,050, K Slater Guelph Ont \$12,000, P R Slawson Waterloo Ont \$14,000, G R Slemmon Toronto Ont \$26,233, S J Slinger Guelph Ont \$20,596, J O D Slocombe Guelph Ont \$19,500, B N Smallman Kingston Ont \$26,000, W W Smeltzer Hamilton Ont \$30,000, A A Smith Hamilton Ont \$11,000, D G W Smith Edmonton Alta \$218,428, H J T Smith Waterloo Ont \$22,659, H W Smith Toronto Ont \$10,800, J A Smith Waterloo Ont \$25,500, J G Smith Waterloo Ont \$11,382, J H G Smith Vancouver BC \$74,000, J J B Smith Toronto Ont \$11,924, J N M Smith Vancouver BC \$13,978, J W Smith Toronto Ont \$18,500, K C Smith Toronto Ont \$22,114, M C Smith Toronto Ont \$10,840, M J Smith Burnaby BC \$12,000, P J Smith Saskatoon Sask \$11,000, R J F Smith Saskatoon Sask \$10,000, R W Smith Kingston Ont \$16,802, V H Smith Kingston Ont \$26,000, W R Smith Halifax NS \$15,762, P R Smy Edmonton Alta \$50,498, D E Smylie Downsview Ont \$27,150, R F Snider Vancouver BC \$23,848, V A Snieckus Waterloo Ont \$14,500, L D Sobrino Vancouver BC \$10,000, D S Solitar Downsview Ont \$17,662, D G Somers Guelph Ont \$11,000, R J Soper Winnipeg Man \$13,000, T S Sorensen Calgary Alta \$28,184, P G Sorensen Saskatoon Sask \$30,500, G J Sorger Hamilton Ont \$21,680, F W Sosulski Saskatoon Sask \$27,100, A C Soucack Vancouver BC \$14,600, G R South St John's Nfld \$13,550, R Sowerby Hamilton Ont \$11,812, G A Sparks Saskatoon Sask \$12,000, A N Spencer Edmonton Alta \$12,588, M E Spencer Edmonton Alta \$27,000, I D Spenser Hamilton Ont \$38,000, D R Spink Waterloo Ont \$21,500, J B Sprague Guelph Ont \$20,800, D A Sprott Waterloo Ont \$18,662, D W L Sprung Hamilton Ont \$26,000, K D Srivastava Waterloo Ont \$26,016, L M Srivastava Burnaby BC \$17,344, N K Srivastava Moncton NB \$19,000, R J St Arnaud Saskatoon Sask \$20,500, L E St-Pierre Montreal Que \$23,400, M

SCIENCE AND TECHNOLOGY—Continued

R St-Jacques Montreal Que \$15,000, P St-Julien Quebec Que \$47,650, C St-Pierre Quebec Que \$403,887, B Stafford Smith Montreal Que \$116,000, C V Stager Hamilton Ont \$18,000, D G Stairs Montreal Que \$128,000, S Standil Winnipeg Man \$11,000, P C Stangeby Toronto Ont \$13,000, B L Stansfield Sainte-Foy Que \$11,500, R G Stanton Winnipeg Man \$43,360, M R Stauffer Saskatchewan Sask \$11,382, C W Stearn Montreal Que \$15,718, D H Steele St John's Nfld \$14,092, J E Steele London Ont \$10,840, W Steenaart Ottawa Ont \$10,800, R P Steer Saskatchewan Sask \$13,500, A E Steeves Halifax NS \$30,000, T A Steeves Saskatchewan Sask \$13,008, B R Stefansson Winnipeg Man \$18,000, G I A Stegeman Toronto Ont \$25,000, J R Stein Vancouver BC \$13,000, A L Steiner Edmonton Alta \$10,000, L G Stephens-Newsham Edmonton Alta \$25,000, G R Stephenson Guelph Ont \$16,504, H A Stepler Montreal Que \$112,000, E D Stevens Guelph Ont \$11,000, K J Stevenson Calgary Alta \$19,000, F R Steward Fredericton NB \$13,500, A T Stewart Kingston Ont \$40,000, J Stewart Montreal Que \$12,900, J W B Stewart Saskatchewan Sask \$22,000, N F Stewart Montreal Que \$12,000, R Stewart Vancouver BC \$30,352, W N Stewart Edmonton Alta \$16,000, H F Stich Vancouver BC \$55,500, S R Stobart Victoria BC \$13,000, E H Stobbe Winnipeg Man \$12,000, B P Stoicheff Toronto Ont \$91,700, P M Stokes Toronto Ont \$15,198, J A Stone Kingston Ont \$13,550, A Storr Vancouver BC \$10,840, J B Stothers London Ont \$38,500, M J Stott Kingston Ont \$15,176, D W Strangway Toronto Ont \$272,230, N A Strauss Toronto Ont \$20,000, O P Strausz Edmonton Alta \$323,000, J O Strom-Olsen Montreal Que \$13,750, A B Strong Waterloo Ont \$12,500, D F Strong St John's Nfld \$21,680, S S Stuchly Ottawa Ont \$11,700, M V Subbarao Edmonton Alta \$12,074, R E Subden Guelph Ont \$12,460, C Y Suen Montreal Que \$49,750, P A Sullivan Toronto Ont \$17,344, J D Summers Guelph Ont \$17,886, R G Summers-Gill Hamilton Ont \$17,000, M K Sundaresan Ottawa Ont \$13,000, B Sundby Rimouski Que \$31,550, G T Suter Ottawa Ont \$12,000, R G Sutherland Saskatchewan Sask \$13,000, W R S Sutherland Halifax NS \$10,000, D Sutton Burnaby BC \$11,382, J C Sutton Guelph Ont \$15,176, D T Suzuki Vancouver BC \$79,132, I Suzuki Winnipeg Man \$25,000, T W Swaddle Calgary Alta \$44,928, M N S Swamy Montreal Que \$24,200, C A Swanson Vancouver BC \$14,634, P R Sweeney Guelph Ont \$13,000, D T A Symons Windsor Ont \$10,840, B Szabados Fredericton NB \$10,200, G Szamosi Windsor Ont \$17,000, W A Szarek Kingston Ont \$31,000, B Tabarrok Toronto Ont \$11,382, G C Tabisz Winnipeg Man \$10,840, I Takahashi Hamilton Ont \$24,000, Y Takahashi Edmonton Alta \$19,512, J Takats Edmonton Alta \$10,000, C E Tanner Montreal Que \$16,500, D D Tanner Edmonton Alta \$21,680, D M R Taplin Waterloo Ont \$26,500, J Tartar Edmonton Alta \$17,886, J L Tassoul Montreal Que \$13,008, F A Tavenas Quebec Que \$19,150, D R Taylor Kingston Ont \$13,000, F J R Taylor Vancouver BC \$16,260, H W Taylor Toronto Ont \$15,000, J C Taylor Montreal Que \$14,634, J M Taylor Vancouver BC \$18,000, N F Taylor Windsor Ont \$12,500, R L Taylor Vancouver BC \$13,500, R C Tees Vancouver BC \$18,428, E Teghtsooni-an Vancouver BC \$17,000, J Teichmann Montreal Que \$25,000, W B Templeton Downsview Ont \$18,428, R C Tennyson Toronto Ont \$21,000, J Terasmae St Catharines Ont \$16,260, T Theophanides Montreal Que \$14,092, G Thierrin London Ont \$28,000, H G Thode Hamilton Ont \$417,360, M L H Thomas Fredericton NB \$10,840, R E Thomas Ottawa Ont \$15,000, R L Thomas Guelph Ont \$18,500, D A Thompson Hamilton Ont \$12,500, D W Thompson Vancouver BC \$11,924, J C Thompson Waterloo Ont \$10,000, J E Thompson Waterloo Ont \$30,428, W T Thompson Montreal Que \$10,298, R G Thomson Guelph Ont \$10,500, T A Thorpe Calgary Alta \$22,000, W R Thorson Edmonton Alta \$22,000, D J Thousless Kingston Ont \$20,960, W Threlfall St John's Nfld \$10,840, G W Thurtell Guelph Ont \$28,744, T T Tidwell Toronto Ont \$21,680, T Timusk Hamilton Ont \$62,000, J Tlusty Hamilton Ont \$38,922, S S Tobe Toronto Ont \$10,840,

P Todorovic Montreal Que \$31,000, J M Toguri Toronto Ont \$27,000, E L Tollefson Calgary Alta \$17,886, E Tomchuk Winnipeg Man \$14,092, G Tomlinson Winnipeg Man \$11,233, T H Topper Waterloo Ont \$23,848, G V Quebec Que \$23,848, B Toubal-Seghir Trois-Rivières Que \$10,000, G H N Towers Vancouver BC \$60,000, P M Townsley Vancouver BC \$15,143, M L Tracey St Catharines Ont \$12,737, L E H Trainor Toronto Ont \$17,850, O Trass Toronto Ont \$38,100, S E Trehub Toronto Ont \$13,008, R Tremblay Quebec Que \$19,295, F N Trofimenko Calgary Alta \$22,764, J Trotter Vancouver BC \$115,192, J B Truscott St John's Nfld \$10,000, W E Trzcienski Montreal Que \$34,150, E Tschuikow Roux Calgary Alta \$27,100, D D Tschirritzis Toronto Ont \$30,000, W K Tso Hamilton Ont \$26,000, J C Tu Edmonton Alta \$10,000, B Tuchweber Montreal Que \$10,000, D G Tuck Windsor Ont \$26,044, J Tulip Edmonton Alta \$18,844, E Tulving Toronto Ont \$41,084, M A Tung Vancouver BC \$24,344, I B Turken Toronto Ont \$12,000, G A Turner Toronto Ont \$29,092, A C Turnock Winnipeg Man \$10,190, B G Turrell Vancouver BC \$31,092, G Turrell Quebec Que \$11,382, W T Tuttle Waterloo Ont \$25,550, M T Tyree Toronto Ont \$32,703, I H Tyson Montreal Que \$26,160, P R Ukrainetz Saskatchewan Sask \$15,000, T J Ulyrch Vancouver BC \$21,150, H Umezawa Edmonton Alta \$26,775, T E Unny Waterloo Ont \$15,500, F A Urquhart Toronto Ont \$16,000, S M Uzumeri Toronto Ont \$15,000, W J Vail Guelph Ont \$13,008, G Vaillancourt Trois-Rivières Que \$22,000, Z Valenta Fredericton NB \$38,000, J B Valleeau Toronto Ont \$23,000, V E Valli Guelph Ont \$15,000, C Van Eeden Montreal Que \$10,750, J Van Drandenonk Toronto Ont \$22,000, J C Van Loon Toronto Ont \$14,000, W T H Van Oers Winnipeg Man \$40,000, K M Van Vliet Montreal Que \$20,000, A Van Wijngaarden Windsor Ont \$41,075, J Van de Vegte Toronto Ont \$12,322, S Vand den Bergh Toronto Ont \$52,000, B M E Van der Hoff Waterloo Ont \$10,840, W H VendenBorn Edmonton Alta \$15,000, J Vanderkooy Waterloo Ont \$10,000, C H Vanderwolf London Ont \$43,360, J Vanier Quebec Que \$27,300, J M Varah Vancouver BC \$17,000, Y P Varshni Ottawa Ont \$12,000, J G Vaucher Montreal Que \$17,000, J Veizer Ottawa Ont \$60,480, J E S Venart Fredericton NB \$17,344, A N Venetanosopoulos Toronto Ont \$10,515, D Venkatesan Calgary Alta \$52,141, J H Vera Montreal Que \$10,000, D P S Verma Montreal Que \$22,737, R D Verma Fredericton NB \$13,008, S P Verma Saskatchewan Sask \$13,400, F Vermuelen Edmonton Alta \$17,886, I Vertinsky Vancouver BC \$12,000, B J Vickery London Ont \$14,500, V R Vickery Montreal Que \$12,500, W E Vidaver Burnaby BC \$14,092, M Vidyasagar Montreal Que \$14,147, J P Villeneuve Sainte-Foy Que \$11,382, L Villeneuve Montreal Que \$11,000, J S Vincent Vancouver BC \$10,000, L C Vining Halifax NS \$42,000, T Viswanatha Waterloo Ont \$12,466, D H Vitt Edmonton Alta \$13,008, J Vlach Waterloo Ont \$16,500, E W Vogt Vancouver BC \$19,000, A B Volkov Hamilton Ont \$17,000, R C Von Borstel Edmonton Alta \$74,073, S H Vosko Toronto Ont \$14,092, W A G Voss Edmonton Alta \$16,802, Z G Vranesic Toronto Ont \$15,550, J C Waddington Hamilton Ont \$18,000, J H T Wade Hamilton Ont \$22,118, E B Wagenaar Lethbridge Alta \$17,500, D L Wahlsten Waterloo Ont \$11,924, D B Walden London Ont \$15,176, B L Walker Guelph Ont \$16,260, D C Walker Vancouver BC \$21,680, G A H Walker Vancouver BC \$47,000, M B Walker Toronto Ont \$14,000, R G Walker Hamilton Ont \$19,512, S Walker Thunder Bay Ont \$20,596, P R Wallace Montreal Que \$26,000, R Wallace Winnipeg Man \$14,000, D Walsh Montreal Que \$89,935, J B Walsh Vancouver BC \$15,200, C J Walters Vancouver BC \$26,959, D Walton Hamilton Ont \$22,439, P D Walton Edmonton Alta \$16,000, F Y M Wan Vancouver BC \$11,747, J K S Wan Kingston Ont \$20,596, L Wang Edmonton Alta \$13,008, S Wang Waterloo Ont \$13,000, P J Wangersky Halifax NS \$47,660, S E Wanke Edmonton Alta \$12,303, C A Ward Toronto Ont \$17,000, F J Ward Winnipeg Man \$11,500, M A Ward Calgary Alta \$21,000,

SCIENCE AND TECHNOLOGY—Continued

N C Wardlaw Calgary Alta \$13,008, W R Ware London Ont \$28,726, J Warkentin Hamilton Ont \$144,426, T Warn Montreal Que \$10,500, A H Warner Windsor Ont \$22,092, E W Warnhoff London Ont \$30,000, I H Warren Vancouver BC \$13,000, J B Warren Vancouver BC \$56,000, R A J Warren Vancouver BC \$17,320, J Warwaruk Edmonton Alta \$16,000, R E Wasylishen Winnipeg Man \$13,926, T Watanabe Vancouver BC \$46,180, A P Watkinson Vancouver BC \$11,500, R L Watts Kingston Ont \$133,400, E R Waygood Winnipeg Man \$12,000, M Wayman Toronto Ont \$60,311, A H Weatherley Toronto Ont \$11,000, G C Weatherly Toronto Ont \$18,265, J T Weaver Victoria BC \$10,150, M E Weber Montreal Que \$12,845, G R Webster Edmonton Alta \$16,500, J M Webster Burnaby BC \$27,100, G Weeks Vancouver BC \$15,176, G F Weetman Fredericton NB \$17,000, W H Wehlah London Ont \$30,200, C F Wehrhahn Vancouver BC \$15,000, F L Weichman Edmonton Alta \$12,000, J A Weil Saskatoon Sask \$82,894, L S Weiler Vancouver BC \$22,840, R W Wein Fredericton NB \$10,500, F Weinberg Vancouver BC \$21,000, A Weingartshofer Antigonish NS \$13,750, N A Weir Thunder Bay Ont \$10,840, G A Welch Halifax NS \$12,000, H E Welch Winnipeg Man \$11,000, G W Wellington Vancouver BC \$43,680, H L Welsh Toronto Ont \$30,000, N H Werstiuk Hamilton Ont \$13,500, M R Wertheimer Montreal Que \$12,000, G F West Toronto Ont \$21,680, G E G Wester-mann Hamilton Ont \$18,150, J A Westgate Toronto Ont \$32,132, D W S Westlake Edmonton Alta \$20,596, A Wexler Winnipeg Man \$13,000, I Q A Whishaw Lethbridge Alta \$11,900, B L White Vancouver BC \$14,000, B N White Kingston Ont \$14,092, M A Whitehead Montreal Que \$18,970, S G Whittington Toronto Ont \$15,014, J P Wiebe London Ont \$14,905, T J Wiens Winnipeg Man \$10,000, K Wiesner Fredericton NB \$79,132, D C Wigfield Ottawa Ont \$25,700, G B Wiggins Toronto Ont \$45,000, F Wightman Ottawa Ont \$21,680, D R Wiles Ottawa Ont \$15,176, N J Wilimovsky Vancouver BC \$15,176, J L Wilkens Calgary Alta \$13,658, B Wilkie Guelph Ont \$10,000, D M Wilkie Vancouver BC \$23,072, D C Williams London Ont \$162,400, D L Williams Vancouver BC \$70,297, G Williams Winnipeg Man \$14,092, H Williams St John's Nfld \$27,100, H C Williams Winnipeg Man \$17,886, H L Williams Toronto Ont \$21,680, J P Williams Toronto Ont \$20,000, W M Williams Montreal Que \$10,000, J H Williamson Calgary Alta \$21,680, C J Willis London Ont \$10,298, B G Wilson Burnaby BC \$21,000, F R Wilson Fredericton NB \$14,000, H D B Wilson Winnipeg Man \$28,550, J N Wilson Saskatoon Sask \$78,000, J T Wilson Toronto Ont \$20,000, J W Wilton Guelph Ont \$16,700, M A Winnik Toronto Ont \$10,950, P Winternitz Montreal Que \$15,000, H J Wintle Kingston Ont \$17,000, R A Wise London Ont \$13,550, B W Wojciechowski Kingston Ont \$16,802, F H Wolfe Edmonton Alta \$19,241, S Wolfe Kingston Ont \$26,423, A K C Wong Waterloo Ont \$12,000, J Y Wong Ottawa Ont \$12,466, P T P Wong Peterborough Ont \$13,400, S S M Wong Toronto Ont \$16,260, W M Womham Toronto Ont \$26,200, P T K Woo Guelph Ont \$14,000, C M Wood Hamilton Ont \$10,000, C M Wood Hamilton Ont \$14,000, D Wood Hamilton Ont \$17,000, G W Wood Windsor Ont \$10,840, J M Wood Guelph Ont \$11,000, W Woodbury Winnipeg Man \$11,924, R T Woodhams Toronto Ont \$17,000, D R Woods Hamilton Ont \$17,000, E J Woods Kingston Ont \$11,774, S B Woods Edmonton Alta \$27,100, J C Woolley Ottawa Ont \$30,027, D B Wortman Toronto Ont \$13,000, J A Wright Winnipeg Man \$17,073, J D Wright Hamilton Ont \$14,000, J H T Wu Montreal Que \$15,000, G R Wyatt Kingston Ont \$23,848, H R Wynne-Edwards Vancouver BC \$25,650, J R Wynnycyk Waterloo Ont \$10,000, L Yaffe Montreal Que \$37,000, S Yagar Waterloo Ont \$17,238, S Yalin Kingston Ont \$18,000, H Yamazaki Ottawa Ont \$21,680, W Yaphé Montreal Que \$19,000, K Yates Toronto Ont \$35,772, P Yates Toronto Ont \$45,000, A Yelon Montreal Que \$24,607, J L Yen Toronto Ont \$31,000, G L Yip Montreal Que \$23,960, R Yong Montreal Que \$24,390, B Y Yoo Frederic-

ton NB \$14,092, M G Yoon Halifax NS \$32,000, T S Yoon Toronto Ont \$59,000, D York Toronto Ont \$23,848, W V Youdelis Windsor Ont \$12,500, B A Young Edmonton Alta \$13,008, C Young Fredericton NB \$4,000, G M Young London Ont \$15,150, L Young Vancouver BC \$45,238, L G Young Guelph Ont \$13,008, M M Young Waterloo Ont \$22,059, P G Young Kingston Ont \$10,569, J H Youson Toronto Ont \$13,550, M M Yovanovich Waterloo Ont \$22,000, C T Y Yu Edmonton Alta \$14,000, K K Y Yu Fredericton NB \$16,766, S Yuyama Toronto Ont \$14,905, R Y Zacharuk Regina Sask \$14,000, J W Zahrad-nik Vancouver BC \$10,000, J E Zajic London Ont \$34,227, S Zalik Edmonton Alta \$27,100, G Zames Montreal Que \$31,700, H J Zassenhaus Montreal Que \$10,000, W T Ziembra Vancouver BC \$14,000, A M Zimmerman Toronto Ont \$32,520, A P Zimmerman Toronto Ont \$15,395, G C Zoerb Saskatoon Sask \$22,346, M J Zuckermann Montreal Que \$21,000, F C Zwickel Edmonton Alta \$13,008.

Highly qualified manpower training and development \$11,767,426—
A W Alden Ottawa Ont \$11,610, F Allaire Calgary Alta \$11,935, J A Altmann Toronto Ont \$11,902, E A A Attia Toronto Ont \$11,610, B W Baldwin Toronto Ont \$11,675, J L Batoz Ste-Foy Que \$10,090, R P Beaton Montreal Que \$11,675, C D Bell Ottawa Ont \$11,675, F Bellini Montreal Que \$10,756, B G Brenner Senneville Que \$11,610, B J Brogan Calgary Alta \$15,675, S A Broverman Toronto Ont \$11,740, A Brown Montreal Que \$11,610, W W Burggren Vancouver BC \$11,772, D N D Card London Ont \$10,675, G Caron Candiac Que \$11,610, H C Chan Ottawa Ont \$12,395, M S C Chin Toronto Ont \$11,067, B E Cooke Kingston Ont \$12,322, J M Cooley Edmonton Alta \$12,545, D A Coombe Calgary Alta \$11,675, G J Courval Toronto Ont \$11,610, W B Cowan Hamilton Ont \$11,675, R W Dalrymple Smithville Ont \$11,870, N Darby Edmonton Alta \$11,610, B Dey Toronto Ont \$11,244, L L DiCaprio Edmonton Alta \$11,772, G Dionne Montreal Que \$11,551, G DiPaola-Baranyi Toronto Ont \$11,821, S Donaldson Vancouver BC \$11,886, D J Douglas Ottawa Ont \$11,821, S R K Dutta Arvida Que \$10,610, A Elcabetz Pointe-Claire Que \$11,588, E H Evans Toronto Ont \$12,610, D Frankel Toronto Ont \$11,610, T M Fyles Victoria BC \$10,410, B D Glebe Fredericton NB \$12,997, E W Godsalue Toronto Ont \$12,610, E W Grandmaison Senneville Que \$11,610, D R Green Sidney BC \$11,675, J W Harris Guelph Ont \$11,610, R I Hartley Toronto Ont \$12,368, D R Hicks Montreal Que \$11,610, M C Holroyde Pointe-Claire Que \$11,610, F M Hoppe Edmonton Alta \$11,691, W C Hulbert Vancouver BC \$11,870, D G Ibbott Toronto Ont \$11,610, J K Jacobs Rexdale Ont \$10,136, B K Jennings Musquodoboit Centre NS \$11,870, J Y Josefowicz Mississauga Ont \$11,610, S N Kolloru Don Mills Ont \$11,610, A B Krepinsky Toronto Ont \$11,740, D A Lane Thornhill Ont \$11,610, R Lapalme Sherbrooke Que \$11,675, P Lavallee Montreal Que \$11,675, J N G Lebœuf Montreal Que \$11,772, H B Lee Scarborough Ont \$11,610, F V A Lee-Poy Mississauga Ont \$11,610, Y Lepine Sherbrooke Que \$11,870, N A Lewis Guelph Ont \$11,993, C J Lim Richmond BC \$10,610, A M Lovett Thornhill Ont \$11,610, R S Lowe London Ont \$11,805, S D MacKnight Dartmouth NS \$11,605, F N MacLachlan Sherbrooke Que \$11,935, N Maher Montreal Que \$10,986, J T Malto Vancouver BC \$11,821, G M Masse Windsor Ont \$11,995, W A McBlain Montreal Que \$11,951, D McCarthy Winnipeg Man \$10,136, D G C McKeon London Ont \$11,855, M M Missaghie Downsview Ont \$12,610, S Mohanta Rexdale Ont \$12,610, K A Morin-Strom Montreal Que \$12,038, B C Mortimer Ottawa Ont \$10,325, D K Murti Missis-sauga Ont \$11,577, R A Nemenoff Montreal Que \$10,086, A K H Ng Edmonton Alta \$15,707, T T Nguyen Agincourt Ont \$11,610, R T Oakley Vancouver BC \$12,030, M R Pudek Vancouver BC \$11,545, S A R Rabie Montreal Que \$10,545, M A Ragan Halifax NS \$11,742, J W Reilly Toronto Ont \$11,939, L J Retallack Port Coquitlam BC \$12,567, G Ribakov Kanata Ont \$11,610, D J Roberts Montreal Que \$11,775, T E Robinson

SCIENCE AND TECHNOLOGY—Concluded

Huntsville Ont \$10,334, G T Rosensteel Hamilton Ont \$11,675, M P Rosin Vancouver BC \$11,675, D R Sadway Oshawa Ont \$10,971, R Saintonge Candiac Que \$11,545, K L C Sala Winnipeg Man \$11,740, D L Scott Oakville Ont \$11,629, M D Silvester Toronto Ont \$10,711, M D Smeaton Vancouver BC \$11,610, J Sparkuhl Toronto Ont \$11,918, N Spyrtatos Ottawa Ont \$11,805, A Szokolcai Guelph Ont \$11,610, E I Tabak Toronto Ont \$10,545, K G J Tan Edmonton Alta \$11,946, R L Tapping Kingston Ont \$11,429, A J Thakkar Waterloo Ont \$11,788, E A Thompson Winnipeg Man \$11,610, M C Tourangeau Edmonton Alta \$11,142, D J N Tozer Senneville Que \$11,610, J W Von Beckman Vancouver BC \$11,610, R H Voss Pointe-Claire Que \$11,610, D B Ward Toronto Ont \$12,301, W J Wasserman Downsview Ont \$11,740, I Webber Vancouver BC \$11,610, R W Weeks Kanata Ont \$11,610, N Weiss Toronto Ont \$11,740, D A Wensley Vancouver BC \$11,142, N O West Vancouver BC \$10,737, R W Wetmore Ottawa Ont \$12,021, P J Whitmore Pointe-Claire Que \$11,610, N Yamaguchi Montreal Que \$11,610, R Zach Vancouver BC \$10,338, D Zobin Burnaby BC \$11,740.

National and international activities \$1,357,137—Advanced School on Particles and Fields Banff Alta \$10,000, Agricultural Institute of Canada Ottawa Ont \$22,000, Arctic Institute of North America Calgary Alta \$12,000, Association Canadienne-Française pour l'avancement des Sciences Montreal Que \$20,000, Canadian Aeronautics and Space Institute Ottawa Ont \$10,000, Canadian Council on Animal Care Ottawa Ont \$107,000, The Canadian Institute of Surveying Ottawa Ont \$10,000, Canadian Mathematical Congress Montreal Que \$58,000, The Canadian Psychological Association Montreal Que \$11,000, The Canadian Society for Chemical Engineering Ottawa Ont \$36,500, Dr F Cooke Kingston Ont \$16,125, The Eleventh Congress and General Assembly on the International Union of Biochemistry \$20,000, The Engineering Institute of Canada Montreal Que \$10,500, The Genetics Society of Canada Ottawa Ont \$11,000, Geological Association of Canada Publications Toronto Ont \$10,000, International Astronomical Union Lausanne, Switzerland \$11,622, International Bureau of Weights and Measures Seves France \$118,033, International Council of Scientific Union Paris France \$14,225, International Microwave Power Institute Edmonton Alta \$11,000, International Union of Pure and Applied Chemistry The Hague Netherlands \$11,488, The Mineralogical Association of Canada Ottawa Ont \$30,000, Multiscience Publications Ltd Montreal Que \$10,000, Les Presses de l'université Laval Quebec Que \$25,000, Les Presses de l'université de Montréal Montreal Que \$10,000, Royal Society of Canada Ottawa Ont \$35,000, SCITEC Ottawa Ont \$30,700, The Second International Conference on the Nucleon-Nucleon Interaction Vancouver BC \$10,000, The Seventeenth General Assembly of the International Astronomical Union Montreal Que \$15,000, The Sixth International Conference on Heat Transfer Toronto Ont \$22,500, Task Force on Public Awareness of Science and Technology in Canada Ottawa Ont \$10,000, Université du Québec Sillery Que \$41,425, Youth Science Foundation Ottawa Ont \$30,700.

SECRETARY OF STATE

BILINGUALISM DEVELOPMENT PROGRAM

Bilingualism in the private sector 1,136,986—Association catholique canadienne de la Santé Ottawa Ont \$25,000, Association of Canadian Educators of the Hearing Impaired Edmonton Alta \$10,850, Canada West Foundation Calgary Alta \$10,200, Canadian Association for Children with Learning Disabilities Ottawa Ont \$12,180, Canadian Association in Support of the Native People Ottawa Ont \$25,000, Canadian Association of College and University Student Services Halifax NS \$13,300, Canadian Dental Association Toronto Ont \$15,000, Canadian Federation of Agriculture Ottawa Ont \$25,000, Canadian Foundation on Alcohol and Drug Dependencies Winnipeg Man

\$11,366, Canadian Guidance and Counselling Association Ottawa Ont \$25,000, Canadian Labour Congress Ottawa Ont \$12,860, Canadian National Institute for the Blind Toronto Ont \$25,000, Canadian Nurses Association Ottawa Ont \$14,950, Canadian Paperworkers Union Montreal Que \$10,700, Canadian Public Health Association Ottawa Ont \$50,000, Canadian Teacher's Federation Ottawa Ont \$25,000, Canadian Union of Public Employees National Component \$11,730, Consumer's Association of Canada Ottawa Ont \$50,000, Entraide universitaire mondiale du Canada Ottawa Ont \$25,000, Institute of Public Administration of Canada Toronto Ont \$22,500, Kidney Foundation of Canada Montreal Que \$25,000, L'Association canadienne des entraîneurs Vanier Ont \$15,000, L'Association du Barreau canadien Ottawa Ont \$15,000, National Association of Friendship Centres Ottawa Ont \$11,300, Quebec Association for Children with Learning Disabilities Montreal Que \$15,000, Social Planning of Ottawa Carleton Ottawa Ont \$15,000, The Canadian Red Cross Society Toronto Ont \$25,000, The National Action Committee on the Status of Women Toronto Ont \$11,800, The Rape Crisis Centres of Canada Montreal Que \$15,000, United Way of Canada Ottawa Ont \$25,000, World Federation for Mental Health (Canada) Inc Vancouver BC \$11,400.

Language Acquisition Development \$850,000—Association canadienne de l'éducation de langue française Sillery Que \$146,464, Canadian Modern Language Review Welland Ont \$70,523, Canadian Parents for French Conference and Newsletter Oakville Ont \$23,677, Centre international de recherche sur le bilinguisme Quebec Que \$150,000, Collège universitaire St Jean Conference on Second Language Acquisition September 1977 Edmonton Alta \$29,118, Comité d'organisation du V congrès de l'Association internationale de linguistique appliquée 1978 Ste-Foy Que \$35,000, INRS Education Projet Sage Individualisation de l'apprentissage de l'anglais à l'élémentaire Ste-Foy Que \$44,146, Interactions among Learners Teachers Texts and Methods of ESL Montreal Que \$56,839, Le français en famille School of Continuing Studies Toronto Ont \$11,500, McGill Montreal Children's Hospital Learner Centre Montreal Que \$21,350, New Brunswick Department of Education Base Year Study in Second Language Competencies Fredericton NB \$34,174, Second Language Learning and Teaching in Classroom Settings Modern Language Centre OISE Toronto Ont \$68,039, Simon Fraser University Evaluation of French Programs in BC Burnaby BC \$47,353, The English Quarterly Toronto Ont \$10,870, The SPEAQ Journal Ile Bizard Que \$21,960, University of Ottawa Department of Linguistics Ottawa Ont \$56,429.

Official Language Minority Groups \$5,793,375—ACFO et Comité consultatif Ottawa Ont \$20,000, Activités Jeunesse du Nouveau Brunswick Moncton NB \$60,425, Alliance Chorale NB Inc Moncton NB \$17,080, Anglo Quebec en mutation Lennoxville Que \$11,000, Association canadienne française de l'Alberta Edmonton Alta \$210,000, Association canadienne française de l'Ontario Ottawa Ont \$455,000, Association culturelle franco-canadienne (Saskatchewan) Regina Sask \$196,000, Association de la presse francophone hors Quebec Ottawa Ont \$280,000, Association des scouts du Canada Montreal Que \$22,700, Association Jeunesse fransaskoise Regina Sask \$40,000, Canadian Association of Social Service Course Directors Ottawa Ont \$26,000, Canadian Council of Christians and Jews Toronto Ont \$76,000, Canadian Home and School and Parent Teacher Federation Toronto Ont \$11,000, Canadian Parents for French Ottawa Ont \$25,000, Centre communautaire francophone de Toronto Toronto Ont \$45,000, Centre culturel colombien Vancouver BC \$61,920, Centre culturel français de l'Okanagan Kelowna BC \$18,500, Centre culturel franco-manitobain Winnipeg Mar \$80,000, Centre d'activités françaises de Penetanguishene Penetanguishene Ont \$10,000, Centre des Jeunes de Sudbury Inc Sudbury Ont \$80,000, Comité Culturel de Saint Pierre Jolys

SECRETARY OF STATE—Continued

Saint Pierre Jolys Man \$14,000, Comité Culturel des Francophones Hors Quebec Saint Boniface Man \$121,695, Comité Culturel Intérimaire des Francophones Hors Quebec Moncton NB \$13,000, Comité d'Organisation du Colloque de l'Ouest Saint Boniface Man \$14,500, Comité pour la Télévision de Langue Française à St Jean St John's Nfld \$12,350, Commission Culturelle de l'Alberta Edmonton Alta \$13,300, Commission Culturelle de la Saskatchewan Prince Albert Sask \$15,000, Committee for Anglophone Social Action (CASA) Inc New Carlisle Que \$29,200, Conseil Canadien de la Coopération Quebec Que \$10,000, Conseil Canadien des Arts Populaires Montreal Que \$18,000, Conseil de la Vie Française en Amérique Quebec Que \$10,000, Conseil de Promotion et de la Diffusion de la Culture Moncton NB \$39,500, Conseil de Vie Française Cornwall Ont \$12,000, Conseil Jeunesse Provincial St Boniface Man \$45,000, Courtenay Youth Music Centre Montreal Que \$11,934, Direction Jeunesse Ottawa Ont \$25,000, Fédération Acadienne de la Nouvelle-Écosse Halifax NS \$217,735, Fédération Canadienne France Canada Ottawa Ont \$23,500, Fédération Canadienne France Canada Regina Sask \$27,000, Fédération des Associations de Parents Instituteurs de l'Ontario Ottawa Ont \$20,000, Fédération des Clubs Sociaux Franco Ontariens Cambridge Ont \$15,000, Fédération des Femmes Canadiennes Françaises Ottawa Ont \$25,000, Fédération des Femmes Canadiennes Françaises Ferland Sask \$11,700, Fédération des Francophones de Terre-Neuve et du Labrador Stephenville Nfld \$87,500, Fédération des Francophones Hors Quebec Ottawa Ont \$200,000, Fédération des Jeunes Canadiens Français Ottawa Ont \$95,000, Fédération des Organismes Culturels Franco Ontariens Sudbury Ont \$18,000, Fédération des Scouts de l'Ontario Ottawa Ont \$11,000, Fédération Jeunesse Colombienne Vancouver BC \$75,000, Fédération Provinciale des Comités de Parents St Boniface Man \$45,000, Festival du Voyageur St Boniface Man \$10,000, Francophone Jeunesse de l'Alberta Edmonton Alta \$22,500, Guides Catholiques du Canada Montreal Que \$12,000, Jeunes Acadiens en Marche Halifax NS \$23,540, Jeunesse Acadienne Summerside PEI \$12,000, La Fédération des Franco-Colombiens Vancouver BC \$250,000, L'Alliance Chorale Canadienne Montreal Que \$10,000, La Société Culturelle Régionale Nepisiquit Inc Robertville NB \$12,000, La Société de la Francofête Coquitlam BC \$10,500, La Société Franco-Manitobaine St Boniface Man \$260,000, La Télévision Française de Thunder Bay Thunder Bay Ont \$13,900, La Troupe de la Seizième Vancouver BC \$16,000, Le Centre Culturel de Moncton Inc Moncton NB \$31,139, Le Centre des Jeunes de Sudbury Inc Sudbury Ont \$55,000, Le Cercle Molière Inc St Boniface Man \$20,000, Le Club Canadien Français de Thunder Bay Thunder Bay Ont \$15,000, Le Théâtre Amateur de Moncton Moncton NB \$14,000, Les Compagnons des Francs Loisirs North Bay Ont \$15,000, Les Danseurs Évangéline Wellington PEI \$19,800, Les Francophones de Nainaimo Nainaimo BC \$10,000, Les Gais Manitobains St Boniface Man \$14,000, Les Productions de L'Étoile Inc Caraquet NB \$18,580, Les 100 Nons St Boniface Man \$14,000, Options Conference Organizing Committee Toronto Ont \$30,000, Participation Quebec Montreal Que \$24,000, Patro d'Ottawa Ottawa Ont \$13,340, Pavillon Culturel Sturgeon Falls Ont \$15,000, Quebec Drama Festival Montreal Que \$10,000, Quebec Farmer's Association Montreal Que \$13,875, Quebec Student Intra Exchange Program Montreal Que \$43,000, Radio Communautaire de Châteauguay Châteauguay Que \$31,000, Richelieu Saint Jean Saint John NB \$11,900, Saskatchewan Comité des Citoyens de Zenon Park Zenon Park Sask \$12,000, Société Culturelle de la Baie des Chaleurs Campbellton NB \$17,000, Société des Acadiens du Nouveau-Brunswick Moncton NB \$280,000, Société Franco-Manitobaine St Boniface Man \$20,000, Société Nationale des Acadiens Moncton NB \$10,000, Société St Thomas D'Aquin Summerside PEI \$150,645, Théâtre Action Ottawa Ont \$20,000, Théâtre Bilingue Été 1977 Moncton NB \$12,345, Théâtre Français d'Edmonton Edmonton Alta \$30,000, The Vancouver Art

Gallery Association Vancouver BC \$15,000, Vacances Familles Ste Foy Que \$30,000, World University Service of Canada Ottawa Ont \$50,000.

Bilingualism in education—Provincial \$222,360,210—Atlantic Provinces Special Education Authority Halifax NS \$33,250, College Notre Dame Sudbury Ont \$44,320, Council of Ministers of Education Canada Toronto Ont \$8,659,590, Federation of Independent School Associations Vancouver BC \$314,686, L'Association Culturelle Franco-Canadienne de la Saskatchewan Regina Sask \$32,951, Lycee Claudel Ottawa Ont \$86,011, Manitoba Federation of Independent Schools Inc Winnipeg Man \$76,974, Maritime Provinces Higher Education Commission Fredericton NB \$661,277, Minister of Finance & Industry Province of New Brunswick Fredericton NB \$12,893,319, Minister of Finance Province of British Columbia Victoria BC \$3,776,977, Ministre des Finances Province of Quebec Que \$143,712,684, Newfoundland Exchequer Account St John's Nfld \$1,457,796, Ontario Ministry of Colleges & Universities Toronto Ont \$294,000, Ottawa Montessori Schools Ottawa Ont \$18,477, Provincial Treasurer Province of Alberta Edmonton Alta \$3,158,996, Provincial Treasurer Province of Manitoba Winnipeg Man \$3,729,326, Provincial Treasurer Province of Nova Scotia Halifax NS \$2,705,576, Provincial Treasurer Province of Ontario Toronto Ont \$38,301,419, Provincial Treasurer Province of Prince Edward Island Charlottetown PEI \$610,268, Provincial Treasurer Province of Saskatchewan Regina Sask \$1,315,101, The Toronto French School Toronto Ont \$170,202.

Bilingualism in education—Territorial \$155,833—Government of the Northwest Territories Yellowknife NWT \$69,425, Territorial Treasurer Government of the Yukon Territory Whitehorse YT \$86,408.

Bilingualism in public administration \$1,900,000—Minister of Finance & Industry Provinces of New Brunswick Fredericton NB \$346,000, Ministre des Finances Province of Quebec Quebec Que \$298,758, Provincial Treasurer Province of Manitoba Winnipeg Man \$60,000, Provincial Treasurer Province of Nova Scotia Halifax NS \$50,000, Provincial Treasurer Province of Ontario Toronto Ont \$382,377, Public Service Commission of Canada Ottawa Ont \$742,401, Territorial Treasurer Government of the Yukon Territory Whitehorse YT \$20,464.

ARTS AND CULTURE PROGRAM

Grant to the Fathers of Confederation Building Trust \$1,350,000—Fathers of Confederation Building Trust Charlottetown PEI \$1,350,000.

Arts and Cultural Service—Research and Support \$636,000—Canadian Conference of the Arts Toronto Ont \$205,000, Canadian Crafts Council Conference of the Arts Toronto Ont \$205,000, Canadian Crafts Council Ottawa Ont \$70,000, Canadian Film Institute Ottawa Ont \$40,000, Ottawa 77 International Film Festival Ottawa Ont \$20,000, Ottawa 78 International Animated Film Festival Ottawa Ont \$25,000, The Canadian Broadcasting League Montreal Que \$60,000, The Community Music School of Greater Vancouver Vancouver BC \$111,111, The World Film Festival of Canada/Montreal Montreal Que \$38,439, Toronto Festival of Festivals Toronto Ont \$50,000.

Grants for the construction, expansion or improvement of performing arts \$2,850,000—Adelaide Court Toronto Ont \$399,360, Avon Theatre Stratford Ont \$50,000, Caravan Stage Company Toronto Ont \$18,000, Festival Lennoxville Lennoxville Que \$43,000,

SECRETARY OF STATE—Continued

Groupe de la Place Royale Ottawa Ont \$32,000, La Compagnie de Danse Entre Six Montreal Que \$65,606, Neptune Theatre Halifax NS \$85,000, Regina Modern Dance Works Regina Sask \$65,200, Shaw Festival Theatre Foundation Niagara on the Lake Ont \$125,000, Theatre Beyond Words Toronto Ont \$12,000, Theatre London London Ont \$500,000, Theatre 3 Edmonton Alta \$250,000, The Citadel Theatre Edmonton Alta \$450,000, The City of Vancouver Vancouver BC \$333,334, The Toronto Free Theatre Toronto Ont \$66,500, Western Canada Theatre Company Kamloops BC \$340,000.

Grants to institutions and public authorities in accordance with Section 29 of the Cultural Property Export and Import Act \$686,576—Memorial University of Newfoundland St John's Nfld \$15,000, Minister of Finance Province of British Columbia Victoria BC \$25,900, Mount Allison University Sackville NB \$25,000, Nova Scotia Museum Halifax NS \$30,000, The Edmonton Art Gallery Edmonton Alta \$65,072, The Receiver General for Canada c/o The National Gallery of Canada Ottawa Ont \$480,930, The Receiver General for Canada, The National Museum of Man \$33,520, The Receiver General for Canada, The Public Archives of Canada \$11,150.

Grant to Newfoundland—Twenty Fifth Anniversary \$600,000—Newfoundland Exchequer Account St John's Nfld \$600,000.

Grant to Massey Hall \$1,000,000—Massey Hall Toronto Ont \$1,000,000.

Grant to National Ballet School \$600,000—The National Ballet School Toronto Ont \$600,000.

Grant to National Theatre School \$625,000—The National Theatre School of Canada Montreal Que \$625,000.

Grant to Manitoba for "Le Centre Culturel Franco-Manitobain" \$150,000—Minister of Finance, Province of Manitoba Winnipeg Man \$150,000.

Grant to Canada Day Celebrations \$1,200,000—Canada Week Committee of the Council for Canadian Unity Montreal Que \$685,000, Canadian Folk Arts Council Toronto Ont \$325,000, Corporation of the City of Ottawa Ottawa Ont \$50,000, National Sports Recreation Centre Ottawa Ont \$140,000.

Contribution to the Association for the Export of Canadian Books \$180,000—Association for the Export of Canadian Books Ottawa Ont \$180,000.

EDUCATION SUPPORT PROGRAM

Grant to the Canada Studies Foundation \$330,000—Canada Studies Foundation Toronto Ont \$333,000.

Post-secondary Support-Fiscal Arrangements Act 1972 \$48,299,089—Minister of Finance & Industry Province of New Brunswick Fredericton NB \$1,770,000, Minister of Finance Province of British Columbia Victoria BC \$22,788,350, Minister of Finance Province of Prince Edward Island Charlottetown PEI \$101,000, Ministre des Finances Province of Quebec Quebec Que \$68,819,922, Newfoundland Exchequer Account St John's Nfld \$150,000, Provincial Treasurer Province of Alberta Edmonton Alta (\$30,000,000), Provincial Treasurer Province of Manitoba

Winnipeg Man \$3,900,000, Provincial Treasurer Province of Ontario Toronto Ont (\$19,230,183).

Post-secondary Support-Fiscal Arrangements and Established Programs Financing Act 1977 \$1,050,239,994—Government of the Northwest Territories Yellowknife NWT \$2,076,000, Government of the Yukon Territory Whitehorse YT \$951,000, Minister of Finance and Industry Province of New Brunswick Moncton NB \$32,247,999, Minister of Finance Province of British Columbia Victoria BC \$104,844,000, Minister of Finance Province of Nova Scotia Halifax NS \$41,712,000, Minister of Finance Province of Prince Edward Island Charlottetown PEI \$5,298,999, Ministre des Finances Province de Quebec Quebec Que \$242,634,999, Newfoundland Exchequer Account St John's Nfld \$26,523,000, Provincial Treasurer Province of Alberta Edmonton Alta \$90,771,999, Provincial Treasurer Province of Manitoba Winnipeg Man \$52,272,000, Provincial Treasurer Province of Ontario Toronto Ont \$405,213,999, Provincial Treasurer Province of Saskatchewan Regina Sask \$45,693,999.

TRANSLATION PROGRAM

Grants to Universities in Support of Translation Training Program \$57,000—Université de Montreal Montreal Que \$15,500, Université d'Ottawa Ottawa Ont \$14,000, Université Laval Quebec Que \$17,500.

CITIZENSHIP PROGRAM

Citizenship Participation Voluntary Organizations \$1,711,805—Alternatives Canada Toronto Ont \$20,000, Boy Scouts of Canada Ottawa Ont \$19,000, Canadian Association for Adult Education Toronto Ont \$75,000, Canadian Association for Future Studies Ottawa Ont \$25,000, Canadian Committee on Volunteerism Vancouver BC \$30,000, Canadian Council of Christians & Jews Toronto Ont \$12,000, Coalition of Provincial Organization of the Handicapped Edmonton Alta \$17,030, Commitment Canada Cowansville Que \$16,600, Committee of National Voluntary Organization Toronto Ont \$14,000, Community Planning Association of Canada Ottawa Ont \$30,000, Community Resource Centre Brandon Man \$10,000, Contact Canada Ottawa Ont \$81,000, Fédération des Femmes du Quebec Montreal Que \$50,000, Federation of Ontario Unity & Related Groups Scarborough Ont \$10,000, Groupe Ressources Vacances Sites Iberville Que \$22,000, Institut Canadien d'Education des Adultes Montreal Que \$95,000, Inuit Tapirist of Canada Ottawa Ont \$30,000, Kaleidoscope Theatre Production Society Victoria BC \$10,000, Le Conseil pour l'Unité Canadienne Montreal Que \$175,000, Le Mouvement Québec Canada Montreal Que \$265,520, National AdHoc Planning Committee For Horizons Canada Lethbridge Alta \$30,000, National Council of Jewish Women of Canada Downsview Ont \$20,000, National Council of YMCA's of Canada Toronto Ont \$127,400, National Survival Institute Scarborough Ont \$12,500, Non Partisan Committee for National Unity Through Diversity Toronto Ont \$14,000, People to People Petition of Canadian Unity Committee Charlottetown PEI \$18,000, Positive Action Committee Montreal Que \$20,000, World Literacy of Canada \$10,000

Women's Program \$495,347—British Columbia Federation of Women Langley BC \$13,707, Canadian Research Institute for the Advancement of Women Ottawa Ont \$15,000, Centre Éducatif de la Femme Sherbrooke Que \$11,000, Fédération des Femmes du Quebec Montreal Que \$15,000, Fraser Valley Women's Coalition Fraser Valley BC \$12,460, National Action Committee Status of Women Toronto Ont \$37,000, Okanagan Women's

SECRETARY OF STATE—Continued

Coalition Penticton BC \$10,000, Rape Relief & Crisis Centres of Canada Montreal Que \$17,000, Steering Committee Women & Economic Development Prince George BC \$10,000.

Student Community Services \$4,995,591—Activités Jeunesse Moncton NB \$12,207, Association Canadienne de l'Ataxie de Friedreich Montreal Que \$15,576, Association des Citoyens d'Évain Évain Que \$15,451, Association of Metis & Non Status Indians of Saskatchewan Regina Sask \$10,241, Association of Metis & Non Status Indians of Saskatchewan East Central Area Porcupine Plain Sask \$10,000, Association of Metis & Non Status Indians of Saskatchewan Green Lake Local Green Lake Sask \$10,000, Association of Metis & Non Status Indians of Saskatchewan Ile A La Crosse North West Area Ile A La Crosse Sask \$10,016, Association of Metis & Non Status Indians of Saskatchewan Local 62 Buffalo Narrows Sask \$10,000, Association of Metis & Non Status Indians of Saskatchewan Regina Local Regina Sask \$12,039, Association of Metis & Non Status Indians of Saskatchewan South East Area Committee Lestock Sask \$10,000, Association of Metis and Non Status Indians of Saskatchewan West Central Area Prince Albert Sask \$10,000, Association of Student Councils Canada Toronto Ont \$13,850, Baffin Region Inuit Association Frobisher Bay NWT \$12,973, Bureau de l'Extension pour et au nom du Mouvement des Jeunes Ruraux Quebec Que \$14,128, Canadian Arctic Resources Committee Ottawa Ont \$15,215, Canadian Association in Support of the Native People Ottawa Ont \$22,675, Canadian Bureau for International Education Ottawa Ont \$27,800, Canadian Council on Social Development Ottawa Ont \$15,000, Canadian Human Rights Foundation Montreal Que \$27,000, Cape Breton Working Committee on the Status of Women Sydney NS \$15,000, Centre d'Amitié et d'Entraide de Boisbriand Que \$10,270, Centre Portugais de Référence et Promotion Sociale Montreal Que \$11,268, Clinique d'Aménagement Montreal Que \$10,237, Clinique Jeunesse Gaspésie Maria Co Bonaventure Que \$12,900, Comité Intermunicipal des Loisirs St François de Montmagny Que \$11,691, Committee for Original People's Entitlement Inuvik NWT \$16,471, Community Advisory Council Victoria BC \$19,219, Community Planning Association of Canada Ottawa Ont \$11,255, Community Planning Association of Canada New Brunswick Division Saint John NB \$10,670, Cree Indian Centre of Chibougamau Incorporated Chibougamau Que \$14,105, Cycle Canada 76 Ottawa Ont \$16,200, Eastern Labrador Development Association Port Hope Simpson Labrador Nfld \$13,000, Fédération des Associations Roumaines du Canada Montreal Que \$11,178, Frontier College Toronto Ont \$34,605, Groupe Action Sociale-de Val-d'Or Incorporé Val d'Or Que \$10,606, Hartley Bay Athletic Club Hartley Bay BC \$10,212, Information Métro Moncton Moncton NB \$10,670, Japanese Canadian Centennial Society (JCCS) Alberta Edmonton Alta \$11,773, Kenalreth Farm Cutler Ont \$13,299, Labrador Friendship Centre Happy Valley Labrador Nfld \$10,848, La Fraternité Canadienne de Québec Incorporée \$10,198, La Société des Acadiens du Nouveau-Brunswick Moncton NB \$14,955, La Télévision Communautaire de St-Jérôme Incorporée St-Jérôme Que \$13,743, Laurentian Alliance of Metis & Non Status Indians of Quebec Montreal Que \$13,812, Laurentian Alliance of Metis & Non Status Indian Incorporated Temiscamingue Que \$11,486, Laurentian Alliance of Metis & Non Status Indians Incorporated Val-d'Or Que \$15,252, Le Centre de Bénédicte de St-Hyacinthe St-Hyacinthe Que \$12,605, Locals 315 and 30 of New Brunswick Association of Metis and Non Status Indians Bathurst NB \$10,565, Manitoba League of the Physically Handicapped Incorporated Winnipeg Man \$11,670, Manitoba Metis Federation Incorporated Winnipeg Man \$22,325, Manitoba Metis Federation Incorporated Southeast Region Winnipeg Man \$10,116, Mères Chef de Famille Granby Que \$12,735, Metro & Area Distress Centres Toronto Ont \$7,025, Mistissini Lake Education Committee Chibougamau Que \$11,078, Monde à Bicyclette

Montreal Que \$12,933, Mouvement Fraternité Haiti Quebec Incorporé Montreal Que \$11,702, Multicultural Association of Nova Scotia Halifax NS \$11,970, Multicultural Council of Halifax Dartmouth Halifax NS \$10,640, National Anti Poverty Organization Ottawa Ont \$10,100, National Indian Brotherhood Ottawa Ont \$30,525, Native Council of Canada Ottawa Ont \$13,885, Native Friendship Centre of Montreal Montreal Que \$15,924, Native Women's Association of Canada Ross River Yukon \$21,275, New Brunswick Association of Metis & Non Status Indians Fredericton NB \$11,376, Newfoundland Labrador Human Rights Association St John's Nfld \$10,000, Newfoundland & Labrador Federation of Youth Councils Steering Committee Manuels Nfld \$15,000, Ojibwe Cultural Foundation West Bay Ont \$13,599, Operation Dignité I Matane Que \$10,155, Quebec Native Women Femmes Autochtones du Québec Lorrerville Que \$23,338, Radio Centre Ville Saint-Louis Montreal Que \$12,159, Recreation Association of Nova Scotia Halifax NS \$12,119, Royal Life Saving Society Canada Toronto Ont \$23,000, Saint John South End Tenants Association Incorporated Saint John NB \$10,675, Saskatchewan Association on Human Rights Saskatoon Sask \$11,439, Service d'Aide aux Prisonniers Incorporé Sherbrooke Que \$15,453, Société d'Amélioration des Logements des Rues Grand Trunk et Roperly Inc Montreal Que \$12,583, Société Historique Nicolas Denys Bertrand NB \$14,341, Société Nationale des Acadiens Moncton NB \$13,590, South Asia Association of Quebec Montreal Montreal Que \$12,200, Stephenville Library Board Stephenville Nfld \$13,000, St John Ambulance St John's Nfld \$10,000, St John's Folk Arts Council St John's Nfld \$15,000, The Canadian National Institute for the Blind Toronto Ont \$30,553, The Council for Yukon Indians Whitehorse Yukon \$17,939, The Infor Project St John's Nfld \$12,000, The John Howard Society of Vancouver Island Victoria BC \$19,516, The Public Interest Advocacy Centre Ottawa Ont \$13,715, The Women's Cultural Centre Toronto Ont \$14,183, Ukrainian Youth Association of Canada Incorporated Toronto Ont \$22,525, Union of Nova Scotia Indians Hants County NS \$11,650, United Native Nations Vancouver BC \$20,851, Viol Secours Quebec Que \$10,398, Yarmouth Renewal Association Yarmouth NS \$14,000.

Native Citizens Friendship Centres Core and Capital Funding \$3,328,374—Battleford Indian & Metis Friendship Centre North Battleford Sask \$42,131, Bonnyville Canadian Native Friendship Centre Bonnyville Alta \$82,782, Brandon Indian & Metis Friendship Centre Brandon Man \$57,844, Calgary Indian Friendship Centre Calgary Alta \$100,000, Calgary Indian Friendship Society Inc Calgary Alta \$68,229, Canadian Native Friendship Centre Edmonton Alta \$63,344, Cariboo Indian Friendship Centre Williams Lake BC \$33,282, Central Okanagan Indian Friendship Centre Kelowna BC \$33,282, Centre d'Amitié Autochtone La Tuque Inc La Tuque Que \$33,282, Centre d'Entraide Autochtone Val-d'Or Inc Val-d'Or Que \$33,282, Cree Indian Centre of Chibougamau Inc Chibougamau Que \$40,808, Cultural Communications Group Inc St Catharines Ont \$33,282, Dauphin Friendship Centre Dauphin Man \$33,282, Do Day De Claa Indian Friendship Centre Prince George BC \$33,282, Flin Flin Indian & Metis Friendship Centre Flin Flin Man \$32,252, Fort St John Friendship Society Fort St John BC \$33,282, Grande Prairie Friendship Centre Grande Prairie Alta \$33,282, Hamilton Regional Indian Centre Hamilton Ont \$22,320, Indian & Metis Friendship Centre of Winnipeg Inc Winnipeg Man \$68,344, Ingamo Hall Friendship Centre Inuvik NWT \$33,282, Inewew Friendship Centre Cochrane Ont \$33,282, Interior Indian Friendship Centre Kamloops BC \$33,282, Kermodie Friendship Centre Terrace BC \$14,399, Labrador Friendship Centre Happy Valley Labrador Nfld \$42,382, Lynn Lake Friendship Centre Lynn Lake Man \$33,282, Ma Mow We Tak Centre Inc Thompson Man \$28,798, Meadow Lake Friendship Centre Meadow Lake Sask \$32,540, Mic Mac Native Friendship Centre Halifax NS

SECRETARY OF STATE—Continued

\$30,835, Mission Indian Friendship Centre Mission BC \$3,282, Moose Jaw Friendship Centre Moose Jaw Sask \$28,798, N'Amé-rind Indian Friendship Centre London Ont \$61,991, Napi Friendship Centre Pincher Creek Alta \$66,582, National Association of Friendship Centres Ottawa Ont \$266,700, Native Canadian Centre of Toronto Toronto Ont \$68,344, Native Friendship Centre of Montreal Montreal Que \$50,056, Native Society of Southern Alberta Lethbridge Alta \$33,282, Nawican Friendship Centre Dawson Creek BC \$33,282, Ne Che Friendship Centre Kenora Ont \$42,308, Nistawayo Friendship Centre Fort McMurray Alta \$39,596, North Bay Indian Friendship Centre North Bay Ont \$93,282, Odawa Native Friendship Centre Ottawa Ont \$33,282, Parry Sound Friendship Centre Parry Sound Ont \$33,282, Portage La Prairie Friendship Centre Portage La Prairie Man \$93,282, Port Alberni Friendship Centre Port Alberni BC \$33,282, Prince Albert Indian & Metis Friendship Centre Prince Albert Sask \$57,844, Quesnel Tillicum Native Friendship Centre Quesnel BC \$33,282, Red Lake Indian Friendship Centre Red Lake Ont \$41,854, Regina Indians & Metis Friendship Centre Regina Sask \$57,844, Rocky Native Friendship Centre Rocky Mountain House Alta \$14,400, Sagitawa Friendship Centre Peace River Alta \$33,282, Saskatoon Indian & Metis Friendship Centre Saskatoon Sask \$57,844, Sault Ste Marie Friendship Centre Sault Ste Marie Ont \$41,254, Selkirk Friendship Centre Selkirk Man \$33,282, Sioux Lookout Fellowship & Communication Centre Sioux Lookout Ont \$37,282, Slave Lake Native Friendship Centre Society Slave Lake Alta \$42,308, Smithers Indian Friendship Society Smithers BC \$33,282, Sudbury Indian & Eskimo Friendship Centre Sudbury Ont \$33,282, Swan River Indian & Metis Friendship Centre Swan River Man \$33,282, The Pas Indian & Metis Friendship Centre \$57,844, Thunder Bay Indian Friendship Centre Thunder Bay Ont \$107,844, Thunderbird Indian Friendship Centre Geraldton Ont \$46,432, Tillicum Havs Society Nanaimo BC \$40,992, Tree of Peace Friendship Centre Yellowknife NWT \$42,308, United Native Friendship Centre Fort Frances Ont \$33,282, Uranium City Friendship Centre Uranium City Sask \$33,282, Vancouver Indian Friendship Centre Vancouver BC \$68,344, Victoria Native Friendship Centre Victoria BC \$57,844, Yorkton Indian & Metis Friendship Centre Yorkton Sask \$41,565, Yukon Consolidated Revenue Fund Whitehorse NWT \$49,200.

Citizenship Promotion \$955,298—Alberta Federation of Metis Settlements Edmonton Alta \$14,000, Community Action Project Winnipeg Man \$10,000, Conseil Consultatif Montagnais du Programme Amérindianisation des Écoles Sept Îles Que \$25,000, Coqualeetza Education Training Centre Sardis BC \$12,000, Indian Rights for Indian Women Edmonton Alta \$27,100, Manitoba Metis Federation Winnipeg Man \$16,300, Metis Women's Association of Manitoba Inc Winnipeg Man \$21,000, Metis Women's Association Winnipeg Man \$10,000, Mistassini Young Mother's Group Lac Mistassini Que \$10,000, Naskapi Band Council Davis Inlet Labrador Nfld \$11,000, Native Development Village Committee Coquitlam BC \$10,000, Native Law Student Association Toronto Ont \$26,000, Native Media Systems Society Vancouver BC \$15,000, Native Women's Association of Canada Ross River YT \$45,000, Native Women's Association of NWT Interim Committee Yellowknife NWT \$18,000, Nishnawbe Institute Toronto Ont \$30,000, Non Status Indian and Metis Association of Nova Scotia Truro NS \$14,760, Northern Games Association Inuvik NWT \$10,000, Ontario Federation of Indian Friendship Centres Toronto Ont \$17,870, Ontario Native Women's Association Thunder Bay Ont \$28,123, Pacific Association of Communications in Friendship Indian Centres Coquitlam BC \$21,800, Prince Edward Island Association of Metis and Non Status Indians Charlottetown PEI \$12,200, Quebec Native Women Loretteville Que \$15,230, Regina Native Race Relations Association Regina Sask \$10,000, Saskatchewan

Native Women's Association Regina Sask \$12,500, The Voice of Alberta Native Women's Society Fort McMurray Alta \$27,500, Yukon Association of Non Status Indians Whitehorse YT \$15,000.

Native Communications \$1,695,663—Alberta Nature Communications Society Edmonton Alta \$324,000, Indian News Media Standoff Alta, \$178,200, Indian Voice Vancouver BC \$50,000, National Association of Friendship Centre Ottawa Ont \$15,625, Native Communications Inc Thompson Man \$96,000, Native Communications Society of Nova Scotia Sydney NS \$192,843, Native Communications Society of the Western NWT Yellowknife NWT \$222,000, Native Media Society Vancouver BC \$26,033, Nunatsiarmut Frobisher Bay NWT \$36,236, Raven Society of BC Qualicum Beach BC \$65,000, Tagramuit Nipinagat Inc Ottawa Ont \$204,960, Wa Wa Ta Native Communications Society Sioux Lookout Ont \$165,391, Ye Sa To Native Communications Society Whitehorse YT \$110,000.

Native Citizens' Association Core Funding \$9,250,199—Association of Iroquois & Allied Indians Ottawa Ont \$94,446, Association of Metis and Non Status Indians of Saskatchewan Regina Sask \$25,000, Baffin Region Inuit Association Frobisher Bay NWT \$210,000, Chiefs of Ontario Toronto Ont \$30,000, Committee for Original People's Entitlement Inuvik NWT \$194,976, Confederation of Indians of Quebec \$25,000, Federation of Newfoundland and Labrador Indians St John's Nfld \$183,080, Federation of Newfoundland Indians Baie D'Espoir Nfld \$11,000, Federation of Saskatchewan Regina Sask \$25,000, Federation of Saskatchewan Indians Regina Sask \$345,126, Grand Council Treaty #3 Kenora Ont \$104,940, Grand Council Treaty #9 Timmins Ont \$138,180, Indian Association of Alberta Edmonton Alta \$279,422, Indian Brotherhood of the Northwest Territories Yellowknife NWT \$231,616, Indians of Quebec Association Caughnawaga Que \$303,980, Inuit Tapiristat of Canada \$374,772, Keewatin Inuit Association Rankin Inlet NWT \$187,824, Kitikmeut Inuit Association Cambridge Bay NWT \$207,049, Labrador Inuit Association Nain Labrador Nfld \$193,170, Laurentian Alliance of Metis and Non Status Indians Val-d'Or Que \$322,330, Manitoba Indian Brotherhood Winnipeg Man \$340,358, Manitoba Metis Federation Winnipeg Man \$483,563, Metis Association of Alberta Edmonton Alta \$360,758, Metis Association of the Northwest Territories Yellowknife NWT \$231,616, Naskapi Montagnais Inuit Association Northwest River Labrador Nfld \$60,000, National Indian Brotherhood Ottawa Ont \$477,262, Native Council of Canada Ottawa Ont \$502,262, New Brunswick Association of Metis & Non Status Indians Fredericton NB \$199,900, Non Status Indians & Metis Association of Nova Scotia Truro NS \$173,734, Northern Quebec Inuit Association Montreal Que \$207,928, Ontario Metis and Non Status Indian Association Willowdale Ont \$467,386, Prince Edward Island Association of Metis & Non Status Indians Charlottetown PEI \$123,936, The Association of Metis and Non Status Indians of Saskatchewan Regina Sask \$467,698, Union of British Columbia Indian Chiefs Vancouver BC \$407,109, Union of New Brunswick Indians Fredericton NB \$174,900, Union of Nova Scotia Indians Sydney NS \$173,734, Union of Ontario Indians Toronto Ont \$131,925, United Native Nations Vancouver BC \$407,109, Yukon Association of Non Status Indians Whitehorse YT \$186,555, Yukon Native Brotherhood Whitehorse YT \$186,555.

Multiculturalism \$3,192,195—Affiliation of Multicultural Societies of BC Sydney BC \$16,400, Association du Théâtre Multiculturel du Québec Blainville Que \$20,000, Black United Front Halifax NS \$11,625, Board of Jewish Education Toronto Ont \$90,246, Calgary Multicultural Service Group Calgary Alta \$10,000, Canadian Association for Irish Studies Toronto Ont \$10,000.

SECRETARY OF STATE—Continued

Canadian Council of Christians and Jews Toronto Ont \$10,000, Canadian Ethnic Studies Association Quebec Que \$15,173, Canadian Folk Arts Council Toronto Ont \$120,960, Carrefour des Citoyens de l'Avenir Inc Montreal Que \$35,000, Centro Scudla & Cultural Italiana Toronto Ont \$60,240, Citizenship Council of Manitoba Inc Winnipeg Man \$50,000, Coopérative de Ressources Éducatives Montreal Que \$20,500, Corporation du Festival de Folklore Inter Ethnique de St-Octave de l'Avenir St-Octave Que \$45,000, COSTI Toronto Ont \$10,000, Croatian Schools of Canada Sudbury Ont \$10,000, Cross Cultural Communication Centre Toronto Ont \$26,000, Cross Cultural Learner Centre London Ont \$29,750, Dante Alighieri Society Hamilton Hamilton Ont \$16,700, Darvyl club of North Bay North Bay Ont \$10,000, Deutsche Sprachschulen Metro Toronto Inc Thornhill Ont \$24,000, Fédération des Groupes Ethniques du Québec Inc \$10,000, Fokfest 77 Vancouver BC \$60,000, Foundation NCIC Montreal Que \$12,000, Free Hebrew for Juniors Montreal Que \$14,400, Greek Community of Metropolitan Toronto Inc Toronto Ont \$32,000, Hamilton Multicultural Centre Inc Hamilton Ont \$70,000, Hellenic Community of Montreal Afternoon School System Montreal Que \$19,000, Hellenic Federation of Parents and Guardians of Greater Montreal Montreal Que \$24,000, International Education Centre Halifax NS \$33,750, Japanese Canadian Centennial Society Toronto Ont \$32,500, Japanese Canadian Centennial Society BC Branch Vancouver BC \$17,000, Japanese Canadian Society Quebec Montreal Que \$12,000, Jewish Immigrant Aid Services of Canada Central Region Toronto Ont \$15,000, Kitchener Waterloo Regional Folk Arts Multicultural Centre Kitchener Ont \$12,000, La Fraternité Canadienne de Québec Inc Québec Que \$12,000, La Troupe Folklorique des Sortilèges Inc Montreal Que \$10,000, Manitoba Multicultural Theatre Association Winnipeg Man \$15,000, Multicultural Council of HFX Dartmouth Inc Halifax NS \$15,360, Multicultural Council of Windsor and Essex County Windsor Ont \$33,048, National Congress of Italian Canadians Toronto District Toronto Ont \$20,000, Neighbourhood Services Association of Greater Vancouver Vancouver BC \$17,000, Ontario Mennonite Immigrants Advisory Committee Kitchener Ont \$15,000, Ontario Multicultural Theatre Association Toronto Ont \$10,000, Ordre des Fils d'Italie du Canada Montreal Que \$10,400, Patronat Italo Canadien pour l'Assistance aux Immigrants Montreal Que \$59,000, Prince Edward Island Multicultural Council Charlottetown PEI \$15,000, Quebec Ethnic Folk Arts Council Montreal Que \$13,350, St Catharines Folk Arts Council Multicultural Centre St Catharines Ont \$22,000, St Francis Xavier University Antigonish NS \$35,000, St John's Folk Arts Council St John's Nfld \$15,000, Sudbury Regional Multicultural Centre Sudbury Ont \$15,000, Thompson Citizenship Council Thompson Man \$10,000, Thunder Bay Multicultural Association Thunder Bay Ont \$10,000, Ukrainian Canadian Professional & Business Club Toronto Ont \$10,000, Ukrainian Canadian Professional & Businessman's Club Edmonton Alta \$88,600, Vancouver Centennial Museum Vancouver BC \$18,000, Vancouver Multicultural Society of BC Vancouver BC \$16,500, Walpole Island Culture Club Wallaceburg Ont \$15,000, Western Nova Multicultural Association Digby NS \$12,200, West Indian Social & Cultural Society Toronto Ont \$10,000, YMCA of Metropolitan Toronto Toronto Ont \$10,000, YMCA of Metropolitan Toronto West End YMCA Ont \$15,000.

Group Understanding \$605,976—British Columbia Civil Liberties Association Vancouver BC \$48,715, Canadian Association in Support of Native Peoples Ottawa Ont \$45,000, Canadian Council on Children and Youth Ottawa Ont \$25,000, Canadian Human Rights Foundation Montreal Que \$85,000, Contact Rive Sud Longueuil Q^ue \$17,880, Forum for Young Canadians Ottawa Ont \$40,000, International Woodworkers of America Regional Council No 1 Vancouver BC \$30,000, La Ligue des

Droits de l'Homme Montréal Qué \$48,500, The Committee on Human Rights of Sudbury & Region Sudbury Ont \$12,000, Steering Committee Telephone Receivers and the Hearing Impaired Toronto Ont \$20,000, Winnipeg Branch United Nations Association in Canada Winnipeg Man \$12,500.

Hostel Program \$783,078—Association of British Columbia Hostels Vancouver BC \$126,449, Canadian Hostelling Association Vancouver BC \$33,000, Canadian Hostelling Association Nova Scotia Halifax NS \$55,206, Canadian Hostelling Association Ontario Region Toronto Ont \$158,000, Canadian Hostelling Association Saskatchewan Region Regina Sask \$45,000, Hostelling Association of Manitoba Winnipeg Man \$32,000, Hostels Alberta Coordinating & Council Edmonton Alberta \$75,500, L'Association Québécoise des Auberges de Jeunesse Inc Lévis Que \$152,000, New Brunswick Hostel Association Fredericton NB \$47,151, Newfoundland and Labrador Hostel Association St John's Nfld \$42,653, Prince Edward Island Hostel Association Charlottetown PEI \$16,123.

Open House Canada Youth Exchange Program \$1,480,231—Association of Canadian Community Colleges Scarborough Ont \$91,656, Billings High School Band Chateaugay Que \$16,638, Brebeuf College School Willowdale Ont \$54,590, Canada Quebec Student Intra Exchange Program Montreal Que \$31,263, Canadian Council of Christians and Jews Toronto \$302,698, Canadian Council of 4H Clubs Ottawa Ont \$55,006, Cedar Hill Junior Secondary School Victoria BC \$14,948, Education Canada Ottawa Ont \$294,000, Hope Secondary School Hope BC \$16,755, Kitsiland Secondary School Band Vancouver BC \$16,297, L'Amoreaux Collegiate Institute Stage Steel Band Agincourt Ont \$28,160, Lord Elgin High School Group Burlington Ont \$10,076, Montreal Black Community Youth Choir Montreal Que \$16,297, Moose Jaw Public High School Moose Jaw Sask \$13,668, Mount Royal High School Town of Mount Royal Que \$16,254, Nanaimo Ottawa Exchange Students Nanaimo BC \$12,288, Ottawa Nanaimo Exchange Students Manotick Ont \$12,288, Point Grey Secondary School Vancouver BC \$10,348, Polyvalente Mont Bleu Hull Qué \$11,776, Prince of Wales High School Curling Team St John's Nfld \$13,000, St Patrick's High School Quebec Que \$10,450, St Paul's High School Gander Nfld \$13,668, Strathcona Composite High School Edmonton Alta \$14,706, The Alumni Association of the Forum for Young Canadians Ottawa Ont \$70,720, YMCA of Metropolitan Toronto Toronto Ont \$28,864, YMCA of Vancouver Vancouver BC \$28,864, YM YWCA Victoria Leaders Corp Victoria BC \$11,880, Yorkton School Unit No 36 Concert Band Yorkton \$10,088.

Contribution to Citizenship Registration and Promotion Language Instruction \$2,830,000—Ministre des Finances de la Province de Québec Montréal Qué \$339,303, Provincial Treasurer Province of Alberta Edmonton Alta \$43,442, Provincial Treasurer Province of British Columbia Victoria BC \$835,087, Provincial Treasurer Province of Nova Scotia Halifax NS \$15,978, Provincial Treasurer Province of Ontario Toronto Ont \$1,568,769, Provincial Treasurer Province of Saskatchewan Regina Sask \$27,421.

Citizenship registration and Promotion Language Texts \$131,037—Provincial Treasurer Province of Alberta Edmonton Alta \$26,719, Provincial Treasurer Province of Ontario Toronto Ont \$102,179.

Multiculturalism and Group Understanding contribution to the Szechenyi Society \$300,000—Szechenyi Society Calgary Alta \$300,000.

National Library

International Federation of Library Associations \$3,000

SECRETARY OF STATE—Concluded

National Museums

Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities \$8,169,639—British Columbia: Art Gallery of Greater Victoria Victoria \$83,300, BC Provincial Museum Victoria \$64,928, Burnaby Art Gallery Burnaby \$17,000, Ft George Regional Museum Prince George \$203,800, Fort Langley Centennial Museum Fort Langley \$20,600, Japanese Canadian Centennial Project Committee \$23,500, Kelowna National Exhibition Centre Kelowna \$71,702, Kootenay Dawkhobor Historical Society Nelson \$25,700, Madonna Exposition Centre Nanaimo \$118,733, NW National Exhibition Centre \$45,000, Penticton Arts Centre Gallery Penticton \$6,000, Queen Charlotte Island Museum Society \$500, Vancouver Art Gallery Vancouver \$115,075, Vancouver Museums and Planetarium Vancouver \$74,800, University of BC Vancouver \$519,000, Windermere District Historical Invermere \$3,000, Alberta: Blackfoot Band Council \$10,000, Edmonton Art Gallery Edmonton \$265,800, Glenbow Alberta Institute Calgary \$165,000, Medicine Hat Historical Museum Medicine Hat \$235,000, Peter Whyte Foundation Banff \$2,800, Provincial Museum of Alberta Edmonton \$82,500, Red Deer District Museum Society Red Deer \$226,697, South Peace Centennial Museum Beaverlodge \$3,700, Saskatchewan: Biggar Museum & Gallery Biggar \$10,000, Estevan Regional Museum Estevan \$100,283, Mendel Art Gallery \$46,750, Moose Jaw Art Museum Moose Jaw \$8,000, Norman Mackenzie Art Gallery \$70,240, Photographers Gallery Saskatoon \$11,000, Porcupine Plain & District Museum Porcupine Plain \$5,000, Soo Line Historical Society Weyburn \$1,500, Swift Current National Exhibition Centre Swift Current \$21,500, Ukrainian Museum of Canada Saskatoon \$1,000, Western Development Museum Saskatoon \$64,200, Manitoba: Brandon Allied Arts Council Brandon \$1,400, Cook's Creek Heritage Cook's Creek \$9,000, Eskimo Museum Churchill \$1,500, Leaf Rapids Société des Arts Leaf Rapids \$20,000, Manitoba Museum of Man and Nature Winnipeg \$170,100, Morden and District Museum Morden \$81,320, St Boniface Museum \$45,000, Swan Valley Museum Swan River \$5,800, Ukrainian Culture & Education Centre Winnipeg \$106,070, Winnipeg Art Gallery Winnipeg \$144,000, Ontario: Algonquin College Ottawa \$63,700, Art Gallery of Algoma Sault Ste Marie \$20,000, Art Gallery of Cobourg \$23,500, Art Gallery of Hamilton Hamilton \$20,500, Art Gallery of Ontario Toronto \$140,600, Century Village Lang \$9,000, Grimsby Public Library Grimsby \$30,430, Kitchener-Waterloo Art Gallery Kitchener \$90,000, London Public Art Gallery London \$632,000, Lynnwood Arts Centre Simcoe \$2,000, National Ski Museum \$6,000, Nightingale Arts Council \$1,000, Ontario Association of Art Galleries \$19,400, Ontario Museums Association \$65,000, Peterboro Centennial Museum \$17,400, Pump House Steam Museum Kingston \$4,000, Queen's University Art History Kingston \$97,000, Robert McLaughlin Gallery \$56,700, Rodman Hall NE Centre St Catharines \$22,000, Royal Botanical Museum Hamilton \$70,000, Royal Ontario Museum Toronto \$333,600, Simcoe County Museum Barrie \$4,500, Thames Art Centre Chatham \$20,000, The Gallery Stratford \$29,600, Thunder Bay NE Centre Thunder Bay \$20,000, Timmins National Exhibit Centre Timmins \$106,200, University of Guelph Guelph \$90,000, Quebec: Canadian Railroad Historical Association St-Constant \$66,670, Centre de Documentation Boulerville Montreal \$9,000, École des Hautes Études Commerciales Montreal \$3,710, McCord Museum Montreal \$128,726, Montreal Mil of Maritime Museum Montreal \$45,100, Montreal Museum of Fine Arts Montreal \$116,500, Musée d'Art Contemporain Montréal \$110,000, Musée de Québec Québec \$66,000, Musée Régional de Rimouski Rimouski \$22,000, Musée du Séminaire Sherbrooke \$54,471, Musée des Sept-Iles Sept-Iles \$1,500, Sir George William University Montreal \$1,600, Société Historique de Vaudreuil-

Soulange \$28,500, Université de Montréal \$71,000, Vehicule Art Incorporated Montreal \$7,680; New Brunswick: Association de la Galerie Collene \$2,100, Beaverbrooke Art Gallery \$25,000, Fredericton Natural Exhibit Centre Fredericton \$20,000, Owens Art Gallery \$15,900, Province Department of Historical Resources \$28,000, New Brunswick Museum Association \$8,200, New Brunswick Museum \$143,944, Restigouche Art Society \$29,000; Nova Scotia: Art Gallery of Nova Scotia \$10,000, Cape Breton Miners Museum \$25,000, Dalhousie Art Gallery \$30,060, Des Brisay Museum \$20,000, Fire Fighters Museum \$20,400, Hector Bicentennial \$20,000, Maritime Museum of the Atlantic \$500,000, Mount St Vincent University Gallery \$10,500, Nova Scotia Museum \$261,600, Parrsboro Mineral and Gem Museum \$750, St Mary's University Art Gallery \$5,950, Shelburne Historical Society \$20,000, Sherbrook Village \$6,000, West House Gallery \$8,200; Prince Edward Island: Confederation Centre Art Gallery \$53,400, Summerside National Exhibition Centre Summerside \$129,764; Newfoundland: Art Gallery—Memorial University \$21,200, Atlantic Province Art Gallery Association \$6,000, Conception Bay—Harbour Grace \$13,500, Durrell Museum Association \$20,000, Mary March Regional Museum Committee \$73,318, Newfoundland Museum—Historical Resource \$276,227, Resource Foundation for the Arts \$3,570, Twillingate Museum Association \$4,000; Northwest Territories: McBride Museum Whitehorse \$35,691, Northern Life Museum Ft Smith \$34,760; Miscellaneous: Canadian Association of Non-Profit Artists \$10,000, Crafts Council \$30,000, Canadian Museums Association \$253,800.

Grant to Canadian Museums Association \$100,000

Royal Canadian Academy of Arts \$20,000

College Art Association of America \$800

Contributions to Student Summer Employment \$325,771—Elizabeth Beaton \$6,631, Jacques Bernier \$40,517, Diane Cunningham \$10,904, Robin Etherington \$17,561, Suzing Hum \$17,854, Andrew Ignatieff \$16,912, Mr Laurie Lacey \$7,892, Marthe Leger \$9,436, Kathleen McCullough \$10,233, Donald McDonald \$1,158, Sid McLaughlin \$10,436, Kenneth J MacCallum \$8,288, Marj Markotoff \$13,136, Ellen Manchew \$9,889, Georges Massey \$19,947, Rodney Pain \$41,420, Ellison Robertson \$18,168, Sheila Smith \$36,538, Julie Valance \$9,886, Elizabeth A Walsh \$18,965.

SOLICITOR GENERAL

ADMINISTRATION PROGRAM

Grant to the Canadian Association of Chiefs of Police \$50,000

Grant to the Canadian Criminology and Corrections Association \$100,000

Grant to the John Howard Society \$25,000

Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General \$1,283,468—Addition Foundation of Prince Edward Island Charlottetown PEI \$25,000, British Columbia Police Commission Vancouver BC \$50,000, Bureau de Consultation Jeunesse Inc Montreal Que \$39,000, Canadian Council of Christians and Jews Halifax NS \$43,000, Canadian Criminology & Corrections Association Ottawa Ont \$16,906, Canadian Society of Forensic Sciences Ottawa Ont \$10,000, City of St John St John NB \$20,000, Community Diversion Centre Victoria BC \$41,000, Dakota Ojibway Tribal Council Brandon Man \$22,000, Downsview Weston Action Youth Committee Toronto Ont \$22,623, Frontenac Diversion Program Kingston Ont \$15,700, John Howard Society of Newfoundland St John's Nfld \$18,500, John Howard Society of Vancouver Island Vancouver BC \$16,544,

SOLICITOR GENERAL—Continued

L'Institut Philippe Pinel Montreal Que \$15,000, Manitoba Police Commission Winnipeg Man \$14,000, Native Council of Canada Ottawa Ont \$27,000, Peel Regional Police Force Brampton Ont \$10,000, Penitentiary Legal Services Sackville NB \$36,479, Pilot Alberta Restitution Centre Calgary Alta \$15,000, Province of: British Columbia—Department of the Attorney General Victoria BC \$15,000; New Brunswick—Department of Justice Fredericton NB \$98,061; Nova Scotia—Department of the Attorney General Halifax NS \$88,250; Ontario—Ministry of Correctional Services Scarborough Ont \$10,000 and Saskatchewan—Department of Social Services \$134,399, St Leonard's Society of Canada Windsor Ont \$35,000, United Nations Social Defence Trust Fund New York NY USA \$55,710, University of: Montreal Montreal Que \$104,998; Regina Regina Sask \$63,306; Simon Fraser Burnaby BC \$53,000 and Toronto Toronto Ont \$85,000, Youth of Otonabee United Peterborough Ont \$15,000.

Student Summer and Youth Employment \$654,844—Bruce James Anderson Richmond BC \$12,176, Allen Annett Montreal Que \$13,928, Michel Bernier Sherbrooke Que \$26,899, Guy Boileau Noranda Que \$13,514, Denis Charlebois Noranda Que \$13,538, Coralyns Cuthbert Vancouver BC \$10,314, Debra Fee Delta BC \$12,167, Michel Ferland St-Romuald Que \$13,371, Barry Gunville Vancouver BC \$11,172, Stephen Hovecar Vancouver BC \$10,267, Gerald Huebner St-Germain Que \$16,527, Kevin Johnston Lauzon Que \$13,587, Margaret Anne Knopps Simcoe Ont \$10,226, Kerry John Kukucha New Westminster BC \$10,196, Joel Lajoie Trois Rivières Que \$13,974, Michelle Madore Pointe Claire Que \$13,587, Sandra Maxwell Saskatoon Sask \$16,395, Lennie Neufeld Mission City BC \$10,021, Christiane Ouellette Montreal Que \$15,098, Robert Randall St John's Nfld \$15,997, Pierre Raymond Hauterive Que \$12,075, Robert Rebel Burlington Ont \$11,985, Michel Ricard Trois Rivières Que \$13,974, Michael Scholz Vancouver BC \$10,267, Jean Francois Simard Hauterive Que \$12,075, Michael Thibodeau Hull Que \$16,610, Yves Tremblay Alma Que \$13,880, Mervin Tweed Brandon Man \$10,146, James Walsh St John's Nfld \$14,883, Lloyd Williams Hamilton Ont \$10,218.

Correctional Services

Grants to authorized after-care agencies \$601,000—Association of Social and Rehabilitation Agencies Montreal Que \$138,266, Catholic Welfare Bureau of Manitoba Winnipeg Man \$3,666, Council of Catholic Charities of Toronto Toronto Ont \$4,494, Elizabeth Fry Society Calgary Alta \$10,166; Vancouver BC \$7,220; Moncton NB \$487; Brampton Ont \$5,844; Hamilton Ont \$5,844; Kingston Ont \$12,539; Ottawa Ont \$3,285 and Toronto Ont \$6,528, John Howard Society Vancouver Island BC \$20,791; Saint John NB \$20,791 and Ottawa Ont \$304,474, National Elizabeth Fry Society Vancouver BC \$11,697, Prison Arts Foundation Brantford Ont \$8,554, Salvation Army Toronto Ont \$26,996, Unison Halifax NS \$9,358.

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM

Grant to the Royal Canadian Mounted Police Veterans Association \$2,500

Grant to the International Association of Chiefs of Police \$1,000

Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S.c. R-10) \$9,707,458—R. M. Allan Regina Sask \$24,850, W. A. Allen Victoria BC \$18,270, E. W. Anderson Toronto Ont \$16,500, B. H. M. Armstrong Ottawa Ont \$14,644, J. E. M. Barrette Ottawa Ont \$20,825, E. S. W. Batty White Rock BC \$11,025, L. W. Berrow Richmond BC \$12,986, H. E. Bloxham Langley BC \$12,599, W. N. Bloxham Squamish BC \$14,767, J. H.

R. Boisvert Chilliwack BC \$10,788, R. A. Boles Swan River Man \$14,776, E. Brakefield-Moore Victoria BC \$15,385, B. F. J. Brown Edmonton Alta \$14,216, Canada Permanent Trust Co for J. E. Gibbon Saskatoon Sask \$24,150, Canada Permanent Trust Co for J. O. Gorman Ottawa Ont \$20,700, Canada Trust Co for W. F. G. Perry Edmonton Alta \$12,000, J. R. R. Carriere Ottawa Ont \$22,540, A. M. Cart Delta BC \$21,080, G. L. Clark Jordan Station Ont \$20,790, E. W. Comeau Ottawa Ont \$14,286, H. S. Cooper Islington Ont \$15,385, P. B. Cox Victoria BC \$11,284, K. S. Creaser Beaconsfield Que \$10,395, Crown Trust Co for R. N. Milmine Toronto Ont \$11,513, G. C. Cunningham Victoria BC \$26,950, R. V. Currie Regina Sask \$13,125, D. W. Dawson Ottawa Ont \$14,308, J. Dean Victoria BC \$12,880, C. R. Doey Carnavon Ont \$16,150, G. J. Douglas Arnprior Ont \$11,025, J. G. C. Downey Markham Ont \$14,700, H. C. Draper Vancouver BC \$25,550, M. J. Y. Dubé Montreal Que \$20,825, A. F. Dye Edmonton Alta \$15,507, I. L. Eisenhauer Bridgewater NS \$15,656, G. R. Engel Victoria BC \$16,625, C. F. English Surrey BC \$12,070, E. L. Erickson Victoria BC \$20,790, D. J. Farquarson Coquitlam BC \$15,343, W. J. Fitzsimmons Oakville Ont \$19,950, H. C. Forbes Kelowna BC \$11,058, D. O. Forrest Toronto Ont \$13,104, J. E. Forsdick Edmonton Alta \$10,008, K. B. Fraser St John's Nfld \$21,700, H. W. Fry Richmond BC \$14,130, A. C. Fryer Vancouver BC \$13,032, A. L. Gallagher Regina Sask \$15,372, S. J. Gatchell Winnipeg Man \$14,134, H. M. Gilbey Ottawa Ont \$12,320, W. G. Gordon Calgary Alta \$11,058, W. Gorgopa Richmond BC \$10,568, F. G. Graham Amherst Mass USA \$10,428, P. J. Graham Spruce Grove Alta \$12,392, K. W. N. Hall Ottawa Ont \$10,230, J. T. Halward Sidney BC \$19,384, G. R. Hamelin Ottawa Ont \$21,080, W. M. Harasym Ottawa Ont \$19,600, S. Harbin Carmose Alta \$12,963, M. J. Harrett Lower Sackville NS \$15,741, B. E. Harrison Peachland BC \$19,384, R. P. Harrison Charlottetown PEI \$13,125, A. Hawrys Victoria BC \$20,790, E. A. C. Hertzog Victoria BC \$11,025, W. L. Higgitt Ottawa Ont \$28,000, M. Hochstetter Surrey BC \$15,594, C. S. Hogg Manotick Ont \$13,125, R. A. Huber Ottawa Ont \$23,650, W. J. Huget Ottawa Ont \$16,704, G. R. Humphrey Victoria BC \$10,403, W. G. Hurlow Fredericton NB \$18,270, J. H. B. Johns Kamloops BC \$10,714, R. L. Johnson Victoria BC \$21,700, J. L. Johnston Winnipeg Man \$12,918, F. W. Joinson Parksville BC \$11,666, G. N. Jones Ottawa Ont \$18,480, H. K. Joudrey Regina Sask \$18,276, W. H. Kelly Ottawa Ont \$19,950, H. H. Kempster Victoria BC \$10,684, H. E. Kippen Ottawa Ont \$10,847, C. N. K. Kirk Ottawa Ont \$16,975, H. T. Laing Winnipeg Man \$10,967, H. G. Langton Edmonton Alta \$11,666, H. F. Law Peterborough Ont \$13,125, J. R. Lemieux Valleyfield Que \$15,120, M. F. A. Lindsay Ottawa Ont \$21,700, W. J. Loftus Regina Sask \$12,476, C. A. Loughheed Ottawa Ont \$13,125, H. B. Luross Winnipeg Man \$21,700, E. R. Lysyk St. Albert Alta \$24,090, C. B. MacDonald Calgary Alta \$10,850, G. M. MacKay Victoria BC \$13,125, J. W. Maguire Ottawa Ont \$15,806, E. J. J. Mahoney Calgary Alta \$16,500, N. A. Manning Victoria BC \$11,429, H. A. Maxted Edmonton Alta \$16,975, C. S. McArthur Chilliwack BC \$15,655, A. E. McAuley Saskatoon Sask \$10,229, G. B. McClellan Edmonton Alta \$18,550, J. A. McCullough Yellowknife NWT \$20,196, R. McKernan North Vancouver BC \$18,276, A. McPherson Surrey BC \$14,047, G. H. Miller Kentville NS \$14,700, J. P. Morrison Victoria BC \$18,830, G. W. Mortimer Victoria BC \$22,540, J. J. Moss Red Deer Alta \$14,186, G. W. Mudge Mill Bay BC \$18,970, J. Mudge Morden Man \$21,700, W. S. Munn Portage La Prairie Man \$14,766, J. G. E. Murray Edmonton Alta \$12,375, M. J. Nadon Ottawa Ont \$31,150, R. L. Nesbitt Prince Rupert BC \$10,603, L. J. M. Nelson Victoria BC \$20,196, R. W. Nelson Victoria BC \$11,616, Northwest Trust Co for J. W. Warren Vancouver BC \$10,241, J. T. J. Quimet Ottawa Ont \$20,460, L. G. Pantry Parkdale PEI \$16,800, J. A. P. G. Paquette North Vancouver BC \$24,820, L. R. Parent Ottawa Ont \$25,500, K. J. Parkins Ottawa Ont \$14,910, A. W. Parsons Delta Alta \$10,880, E. A. Pennock Victoria BC \$14,700, W. W. Peterson Edmonton Alta \$21,700, W. R. Pilkey Richmond

SOLICITOR GENERAL—Concluded

BC \$13,349, W G Pooler Kamloops BC \$12,469, E Potter Calgary Alta \$12,557, A C Potter Ottawa Ont \$28,105, J H T Poudrette Ville St-Laurent Que \$11,200, H F Price Victoria BC \$13,125, J A C Price Ottawa Ont \$15,161, W G Pritchett Edmonton Alta \$23,460, F A Regan Boutilliers Point NS \$14,582, J H Reid Victoria BC \$21,700, N C C Roberts Ottawa Ont \$12,075, K G Ross North Battleford Sask \$14,776, R J Ross Courtenay BC \$25,792, J R Roy Montreal Que \$11,058, Royal Trust Co for C R Eves Ottawa Ont \$20,400, Royal Trust Corporation for H P Tadeson Toronto Ont \$24,310, D T Saul Victoria BC \$18,270, V M Seppala London Ont \$26,950, I C J J Shank Ganges BC \$14,700, D G Simmonds Edmonton Alta \$10,045, F S Spalding Victoria BC \$14,582, E H Stevenson Delta BC \$16,975, J A Stevenson Calgary Alta \$12,599, W W Stewart Truro NS \$12,008, J M F St Germain Yarmouth NS \$11,798, J R Stonard Vancouver BC \$11,734, A A Stupich Winnipeg Man \$13,311, K S Sutherland Ladysmith BC \$13,436, C J Sweeney Ottawa Ont \$19,635, W Taylor Victoria BC \$13,125, P R Usbourne Ottawa Ont \$16,975, J L Vachon Calgary Alta \$16,480, R J Wall Calgary Alta \$19,384, E W Willes Victoria BC \$26,950, R C Williamson Calgary Alta \$24,150, A Wilms Kamloops BC \$10,714, F G Wolno St John NB \$10,472, R W Wonnacott Kamloops BC \$13,104, R S Wood Edmonton Alta \$21,945, R C Zwicker Gatineau Que \$13,398.

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S.c. R-10) \$753,730—J Rodger Toronto Ont \$18,027.

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S.c. R-10) \$47,983

TRANSPORT**DEPARTMENTAL ADMINISTRATION PROGRAM**

Grants in aid of transportation research to universities other organizations, university students and other individuals \$662,685—Canadian Institute of Traffic Transportation Toronto Ont \$15,000, Dalhousie University Halifax NS \$40,000, Queen's University Kingston Ont \$30,000, University of British Columbia Vancouver BC \$75,000, University of Manitoba Winnipeg Man \$45,000, Université de Montréal Montreal Que \$75,000, University of Toronto and York University Toronto Ont \$150,000, Fellowship program \$232,685.

Grant to National Transportation Week Committee \$15,000—National Transportation Week Committee Ottawa Ont \$15,000.

Contributions for the support of transportation studies at universities and other institutions \$368,045—Canadian Arctic Resource Committee Ottawa Ont \$5,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$3,800, Dalhousie University Halifax NS \$15,000, McGill University Montreal Que \$39,939, McMaster University Hamilton Ont \$25,000, National Research Council Ottawa Ont \$3,000, University of British Columbia Vancouver BC \$37,362, University of Manitoba Winnipeg Man \$35,985, Université de Montréal Montreal Que \$75,000, University of New Brunswick Fredericton NB \$20,069, University of Saskatchewan Saskatoon Sask \$15,000, University of Toronto and York University Toronto Ont \$78,647, University of Waterloo Waterloo Ont \$14,243.

Contributions to provincial and municipal governments for research and demonstration projects \$31,739—Ministry of Transportation and Communications Toronto Ont \$31,739.

Contributions to the 42nd International Congress of the International Union of Public Transport \$25,000—Montreal Urban Community Transport Commission \$25,000.

MARINE TRANSPORTATION PROGRAM

Grants to institutions assisting sailors \$11,700—British Sailors Society (Canada) Vancouver BC \$10,000.

Grant to Canada Safety Council \$1,667

Contribution to the Canadian Red Cross boating safety program \$200,000—Canadian Red Cross Society Ottawa Ont \$200,000.

Contribution to the Inmarsat Preparatory Committee \$11,626—Inmarsat Preparatory Committee London England \$11,626.

Contribution as Canada's share of the North Atlantic Ice Patrol \$14,180—Department of State Washington DC USA \$14,180.

Contribution to the Canadian Port and Harbour Association \$10,000—Canadian Port and Harbour Association Hamilton Ont \$10,000.

Contribution for membership fees in the International Association of Lighthouse Authorities and the Permanent International Association of Navigational Congresses \$3,764

AIR TRANSPORTATION PROGRAM

Royal Canadian Flying Clubs Association \$10,000—Royal Canadian Flying Clubs Association Ottawa Ont \$10,000.

Flying Clubs, Schools and Instructors \$43,093—Air Transportation Association Ottawa Ont \$18,418, Royal Canadian Flying Clubs Association Ottawa Ont \$17,843.

Operation of Municipal or Other Airports \$7,482,967—Cambellton Dalhousie Municipal Airport Ltd Dalhousie NB \$323,368, Churchill Falls Corp Ltd St John's Nfld \$368,509, Eldorado Nuclear Ltd Ottawa Ottawa Ont \$54,468, Government of the Northwest Territories Yellowknife NWT \$987,538, Government of the Yukon Territory Whitehorse YT \$169,539, Manitoba Hydro Winnipeg Man \$204,446 Municipality of Blanc Sablon Que \$103,165, Charlevoix Que \$25,542, Chevery Que \$97,647, Gagnon Que \$516,000, Gaspé Que \$416,982, Mingan Que \$111,500, Natashquan Que \$53,086, Rouyn Que \$589,029, Rivière Au Tonnerre Que \$15,734, Dryden Ont \$190,312, Hamilton Ont \$642,143, Mooseneo Ont \$111,516, Pembroke Ont \$50,303, Sarnia Ont \$177,010, Sudbury Ont \$459,115, Brandon Man \$39,830, Dauphin Man \$43,966, Flin Flon Man \$87,848, Lynn Lake Man \$185,620, Mystery Lake Man \$233,652, Prince Albert Sask \$52,994, Peace River Alta \$102,310, Rainbow Lake Alta \$37,032, Campbell River BC \$128,529, Castlegar BC \$118,894, Cranbrook BC \$184,087, Dawson Creek BC \$43,870, Grand Forks BC \$21,464, Kelowna BC \$325,818, Powell River BC \$11,233, Province of Alberta Edmonton Alta \$101,875, Province of Manitoba Winnipeg Man \$93,277.

Establishment or improvement of local airports \$1,601,708—La commission d'expansion Économique de la Péninsule Tracadie NB \$18,000, Municipalities of Port Hawkesbury NS \$124,204, Chatham NB \$61,500, Murdochville Que \$194,721, Geraldton Ont \$150,000, Assiniboia Sask \$100,000, Leader Sask \$100,000, Mel-fort Sask \$48,060, Moosomin Sask \$50,000, Shaunovan Sask \$28,800, Tisdale Sask \$54,801, Camrose Alta \$90,000, Ponoka Alta \$100,000, Anaheim BC \$58,879, Fort St James BC \$100,000, Nelson BC \$64,167, Revelstoke BC \$14,000, Gibsons BC \$12,977, Stewart BC \$68,592, Province of Saskatchewan \$100,000.

Construction or improvement of Feeder Airports \$319,827—Central Coast Regional District Hagensberg BC \$319,827.

Former Owners of expropriated properties at Mirabel Que \$124,638

TRANSPORT—Continued

Operation of Toronto Island Airport \$170,000—Toronto Harbour Commission Toronto Ont \$170,000.

Operation and maintenance of airports, air navigation and airways facilities \$882,912—International Civil Aviation Organization on behalf of the Government of Denmark \$597,969, Government of Iceland \$284,943.

Flight Safety Foundation \$1,070

Residents of Queen Charlotte Islands \$23,534

SURFACE TRANSPORTATION PROGRAM

Payment to Alberta for Transportation capital projects, in accordance with terms and conditions approved by the Governor in Council \$14,000,000

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger service \$8,000,000

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province \$11,033,000—Government of Alberta Alta \$2,500,000, Government of British Columbia BC \$3,599,390, Government of Manitoba Man \$2,500,000, Government of Saskatchewan Sask \$2,433,269.

Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway network \$28,447,000—Government of Alberta Alta \$8,048,000, Government of Manitoba Man \$12,088,400, Government of Saskatchewan, Sask \$8,310,400.

Contributions to the Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the highway \$6,454,000—Government of New Brunswick NB \$850,000, Government of Nova Scotia NS \$5,175,500, Government of Prince Edward Island PEI \$428,457.

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute the traffic accident counter—measure development program \$15,000—Dr Claire Laberge Nadeau Montreal Que \$10,000.

Contributions to Roads and Transportation Association of Canada \$90,000—Roads and Transportation Association of Canada Ottawa Ont \$90,000.

Contributions to safety organizations to organize and execute projects to demonstrate the practicability of new techniques related to such problems as vehicle inspections, enforcement and design of roadway equipment and to execute road safety education on demonstration programs designed by the Federal Government \$271,000—Automobile Association Ottawa Ont \$25,000, Canada Safety Council Ottawa Ont \$207,070, University of New Brunswick NB \$32,018.

Contributions to Ontario Institute for Studies in Education for assessment of the Drivers Education Program in Prince Edward Island High School \$31,000—Ontario Institute for Studies in Education Toronto Ont \$31,073.

Steamship subventions for coastal services \$13,494,000—Agence Maritime Montreal Que \$1,941,000, British Columbia Ferry Corporation Victoria BC \$84,676, Beothic Fish Badgers Quay Nfld \$41,805, Chaffey's Shipping Change Island Nfld \$86,100, Coastal Transport Saint John NB \$259,000, Co-Op de Transport Maritime Cap-Aux-Meules Que \$1,188,282, Davis Brothers St

John's Nfld \$19,000, Fogo Transport Fogo Islands \$173,081, Green Bay Transport Lewisporte Nfld \$215,000, Newfoundland Steamship Limited Nfld \$3,779,963, Newfoundland Transportation St John's Nfld \$993,121, Northern Cruiser St John's Nfld \$525,000, Northumberland Ferries Limited Charlottetown PEI \$3,750,000, Pelee Shipping St Thomas Ont \$178,554, Saunders Shipping Tillamague Nfld \$82,475, Rivtow-Strait's Limited Vancouver BC \$176,647.

Contributions for the construction of Ferry Terminal at Baie Comeau Que Railway Transport \$1,250,000—La Société du Port Baie Comeau Que \$1,250,000.

Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Government of British Columbia to assist the British Columbia Railway Company in the construction and operations of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia \$27,000,000—Government of British Columbia BC \$27,000,000.

Payments pursuant to Part I and II of the Railway Relocation and Crossing Act \$8,202,000—Alberta Transportation Red Deer Alta \$24,568, Borough of Scarborough Midland Ont \$837,642, Borough of Scarborough Pharmacy Ont \$50,953, City of Edmonton Santa Rosa Alta \$903,873, City of Kamloops Kamloops BC \$15,639, City of Regina Regina Sask \$20,830, Corporation of the City of New Westminster New Westminster BC \$784,132, Municipality of Metropolitan Toronto St Clair Ont \$537,476, Municipality of Metropolitan Toronto Eglinton Ont \$629,660, Province of Nova Scotia Truro NS \$29,979, Regional Municipality of Ottawa Carleton Innis Road Ont \$1,128,221, Regional Municipality of Ottawa Carleton Mile 1.28 CN and 1.69 CP Ottawa Ont \$859,799, Regional Municipality of Ottawa Carleton Woodroffe Ont \$404,434, Regional Municipality of York Bayview Ont \$632,950, The Regional Municipality of Peel Steeles Ont \$559,036, Town of Cobourg Cobourg Ont \$277,955, Town of Whitby Whitby Ont \$503,219.

Payments re: Grade Separation not under Parts I and II of the Railway and Crossing Act \$1,583,000—Province of British Columbia Revelstoke BC \$17,266, City of St-Laurent Que \$918,800, The Treasurer of Ont Brantford Ont \$646,840.

Contributions towards the capital cost of rehabilitation of prairie branch railway lines in accordance with terms and conditions to be approved by the Governor in Council \$30,000,000—Canadian National Railways Montreal Que \$17,162,700, Canadian Pacific Limited Montreal Que \$12,837,300.

Contributions to British Columbia for developing and testing of an electric route sign for transit vehicles \$130,000—British Columbia Hydro and Power BC \$129,970.

Contributions to VIA Rail Canada, Incorporated Ticketing and Reservation System \$742,000—VIA Rail Canada Incorporated Montreal Que \$742,248.

Contribution to transcontinental Railway Passenger Services Infrastructure \$400,000—VIA Rail Canada Incorporated Montreal Que \$400,000.

Contribution, to provincial and municipal governments for research and demonstration projects \$418,000—City of Vancouver Vancouver BC \$110,977, City of Winnipeg Winnipeg Man \$50,403, Commission de transport Longueuil Que \$72,013, Corporation of the City of Mississauga Mississauga Ont \$60,000, Halifax Transit Commission Halifax NS \$37,250, Provincial Treasurer Alberta Transportation Edmonton Alta \$21,250, Province of Saskatchewan Regina Sask \$10,957, The Treasurer of Ontario Ministry of Transportation and Communications Downview Ont \$46,984.

TRANSPORT—Continued

Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways \$1,110,000—Canadian National Railways Montreal Que \$1,109,545.

Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1977 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Act so as to make the minimum allowance payable in the calendar year 1977 \$50, per month instead of \$20, per month as fixed by the said Act \$5,321,000—Canadian National Railway Montreal Que \$5,321,461.

Payment to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal \$1,498,000—Canadian National Railway Montreal Que \$1,498,466.

Canadian Transport Commission

Railway Grade Crossing Fund \$25,000,000

Maritime Freight Rates Act \$15,986,456—Canada and Gulf Terminal Railway Mont Joli Que \$98,290, Canadian National Railway Company Montreal Que \$12,254,243, Canadian Pacific Express Company Limited Toronto Ont \$137,371, Canadian Pacific Railway Company Montreal Que \$1,292,784, Devo Railway (Cumberland Railway Company) Sydney NS \$1,825,257, Dominion Atlantic Railway Montreal Que \$366,636, Grand Falls Central Railway Company Grand Falls Nfld \$11,875.

Payments of operating subsidies to Regional Air Carriers \$2,000,000—Eastern Provincial Airways Ltd Gander Nfld \$1,700,000, Quebecair Dorval Que \$300,000.

Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act \$302,018,495—Algoma Central Railway Sault Ste Marie Ont \$462,616, Canadian National Railway Company Montreal Que \$199,309,928, Canadian Pacific Limited Montreal Que \$98,127,792, Northern Alberta Railways Company Edmonton Alta \$3,227,265, Ontario Northland Transportation Commission North Bay Ont \$749,236, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$141,658.

Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act \$29,906,989—A & M Transport Havelock NB \$112,371, AGD Transport Ltd Campbellton NB \$56,246, Acme Transfer & Storage Co Ltd Dartmouth NS \$35,384, Adams Transport Ltd Gold River NS \$18,898, Albany Cartage Co Ltd Havelock NB \$26,420, Carl Leonard Anthony Shubenacadie Que \$19,277, Atlantic Transport Ltd Liverpool NS \$14,305, Atlantic Trucking Ltd Robichaud NB \$67,326, Atlantic Van & Storage Ltd Dartmouth NS \$24,238, Robert A Archibald Trucking Ltd Amherst NS \$35,679, Roderick Dean Archibald Waverly NS \$17,171, G M Armour & Son Ltd Moncton NB \$220,180, Leroy Armstrong Apohaqui NB \$10,764, Abel Arsenaault Rogersville NB \$15,699, Donald Arsenaault Bonaventure Que \$13,160, Gerald Arsenaault Rogersville NB \$14,890, Associated Freezers of Canada Ltd Dartmouth NS \$59,976, Dale Aubin & Son Ltd Tracy NB \$30,521, Baddeck Enterprises Ltd Baddeck NS \$18,846, Bruce Baggs Ltd Corner Brook Nfld \$10,833, Baileys Transfer Ltd Truro NS \$12,142, Guy Bailey Ltd Baie Verte Nfld \$10,305, Victor Bain Yarmouth NS \$15,271, RE Baird & Sons Ltd Perth-Andover NB \$45,077, SS Baird & Sons Ltd Fredericton NB \$84,662, Barney's Trucking Ltd St Anthony Nfld \$12,457, Bartlett's Transport Corner Brook Nfld \$49,070, Gerald

Battist Pictou NS \$22,466, JW Baughan Ltd Sackville Que \$123,509, Beauce Express Inc St-Georges-De-Beauce Que \$22,497, Beaulieu Lumber Ltd Madawaska NB \$10,979, JA Bélanger Enrg Bellechasse Que \$12,563, O Bélanger Transport Inc Beauce Que \$83,122, Richard Bélanger St-Alexandre Que \$10,482, Robert J Bell Church Point NS \$24,291, Jovite Bellevue Little Brook NS \$10,107, Belmont Land Ltd Truro NS \$20,873, L Bilodeau & Fils Ltée Bellechasse Que \$65,415, Black's Transfer Ltd St John NB \$15,986, Herbert J Blakely Chatham North NB \$12,827, BMC Ltd St John NB \$90,909, Rodrigue Boulianne Amqui Que \$17,491, Claude Emile Bourgeois Cheticamp NS \$15,972, PC Bourgeois & Sons Ltd Cheticamp NS \$18,635, Bowness Transport Ltd Charlottetown PEI \$133,863, Brad's Transport Ltd Charlottetown PEI \$39,556, JA Branch Contracting Ltd Burnsville NB \$23,610, Breton Sand and Gravel Ltd Baddeck NS \$12,392, Gilbert Brière & Fils Enrg Portneuf Que \$34,415, Romain Brisebois Gaspé Que \$19,858, Eugene Broad Upper Kent NB \$10,233, Guido Brochu Rimouski Que \$13,273, Brookville Transport Ltd St John NB \$14,266, Lorretta Brophy Upper Blackville NB \$18,496, David Brown United Ltd Waterville NS \$50,108, Jack Brown Ltd Upper Musquodoboit NS \$29,728, LM Brownes Transport Ltd Halifax NS \$87,892, Brunswick Petroleum Transport Ltd Dartmouth NS \$319,715, Ingham Bryanton Kensington PEI \$23,727, Robert Bryenton Newcastle NB \$10,853, Alton Buggell Kings Point Nfld \$101,309, C Budgell Ltd Grand Falls Nfld \$31,304, Palmer Budgell Green Bay Nfld \$19,992, Normand Bujold Restigouche NB \$16,627, Burgess Contracting Ltd Havelock NB \$25,353, Burgess Transfer & Storage Ltd Halifax NS \$23,936, WP Byrne Trucking Ltd Deer Lake Nfld \$24,681, C & C Bulk Transport Ltd Dartmouth NS \$44,474, C & J Trucking Ltd Halls Bay Nfld \$12,154, C & T Trucking Ltd Plaster Rock NB \$12,795, Cabano Transport Ltd Rivière-du-Loup Que \$49,350, Caldwell Transport Ltd Florenceville NB \$34,375, Arthur Campbell Kensington PEI \$15,199, John M Campbell Crapand PEI \$11,128, Cameron Transfer Ltd Sussex NB \$54,938, John Cameron Trucking Ltd Mabou NS \$20,741, RP Cameron Transport Ltd Antigonish NS \$36,750, Canada Gulf Terminal Railway Co Mont-Joli Que \$10,980, Canadian National Railway Company Montreal Que \$1,622,254, Canadian Pacific Ltd Montreal Que \$224,322, Canning Construction Ltd Chipman NB \$13,873, Capital Co-Op Ltd Fredericton NB \$36,820, Archibald Carmen Campbell Mabou NS \$15,694, Aurèle Caron Inc Rivière-du-Loup Que \$22,862, Caron & Fils Transport Inc Montmagny Que \$36,418, Claude Carrier Dorchester Que \$11,021, Lionel Castonguay Temiscouata Que \$14,926, Cement Cartage Co Ltd Havelock NB \$241,555, Chabot & Desmarais Inc Lotbinière Que \$33,230, Edgar Chabot Dorchester Que \$13,062, Jos D Chabot Bellechasse Que \$11,509, Jean Marie Chamberland Kedwigh NB \$14,090, Jean-Claude Charette Matapédia Que \$14,776, Pierre-Paul Chénard Rimouski Que \$18,358, Eugène Chicoine Gaspé Que \$13,791, Julien Chicoine Ltd Grande Vallée Que \$14,900, WR Chisholm & Sons Trucking Ltd Scotsburn NS \$11,290, Clark Transport Ltd Summerside PEI \$33,102, Elmer Clarke Pugwash NS \$10,046, Harry E Clarke Cambridge Station NS \$35,413, Raymond C Clarke New Salem NS \$20,272, Ben Clausen Pulpwood Ltd Cape Breton NS \$15,267, Clyde Way Trucking Ltd Corner Brook Nfld \$21,383, Cole's Transfer Ltd Tatamagouche NS \$17,698, Combined Construction Ltd Deer Lake Nfld \$88,347, Commercial Highway Services Ltd Elmsdale NS \$39,538, Conrad Brothers Ltd Dartmouth NS \$96,930, Byron Connors Upper Blackville NB \$16,401, Construction Dal Bec Inc Rimouski Que \$47,051, Contract Carriers Ltd Dartmouth NS \$70,029, Peter Cook Ltd St John's Nfld \$80,612, Cooke's Transfer New Glasgow NS \$18,597, Corbeth & Cooper Sussex NB \$16,739, E Cormier Transport Ltd Buctouche NB \$14,685, Cornwallis Trucking Co Ltd Port Williams NS \$14,570, Lucien Coulombe Lepreau NB \$16,444, Robert Coulombe Ltd Nackawic NB \$36,084, John R Crabbe Juniper NB \$16,592, Terry Crewe Green Bay Nfld

TRANSPORT—Continued

\$23,541, Crosbie Services St Johns Nfld \$122,934, Curwood Transport Ltd Gould Nfld \$15,052, DMR Transport Ltd Summerside PEI \$35,898, Léonard Dancaue & Sons Ltd Matapédia Que \$24,601, Donat Daraiche Gaspé Que \$17,287, Dartmouth Moving & Storage Ltd Dartmouth NS \$11,322, Day & Ross Ltd Hartland NB \$1,893,307, Day & Ross Nfld Ltd St John's Nfld \$145,060, Lester Douglas Dean Upper Musquodoboit NS \$12,251, Arthur Delaney Grand Etang NS \$23,671, Frank Delaney Transport Magdalen Islands Que \$12,933, Alain Desrosiers Mont-Joli Que \$10,179, DD Transport Ltd St John's Nfld \$11,600, Diamond Transfer Ltd Winsloe PEI \$22,352, Dickson Bros Transfer Ltd New Glasgow NS \$17,614, Lionel Dionne Kamouraska Que \$38,549, Dominion Atlantic Railway Montreal Que \$44,303, Donahues Transfer Moncton NB \$23,053, Peter J Donovan Renous NB \$25,466, David B Dow Hartland NB \$22,859, Dow's Trucking Ltd Hartland NB \$21,885, Drury's Transfer Ltd Sussex NB \$106,586, Jean-Claude Dumais Matapédia Que \$15,656, Gérard Dumont Rivière-du-Loup Que \$15,827, Easson's Ltd Berwick NS \$247,668, Eastern Dairyfoods Co-Op Ltd Antigonish NS \$24,360, Eastern Transport Ltd Truro NS \$581,548, Elwood's Ltd Freetown PEI \$37,494, Emberley's Transport Ltd Grand Bank Nfld \$73,534, Alvin & John Elliott Pugwash NS \$10,541, EE Elliott General Trucking Ltd St John NB \$31,021, Elroys Transport Ltd Hilden NS \$20,588, Etheridge & Carmichael Pulp Contractors Margaree Centre NS \$32,127, Evans Equipment Rentals St John's Nfld \$18,534, Express Lait Enrg Bellechasse Que \$12,870, Fanjoy's Transport Ltd Sussex Corner NB \$11,849, FPR Enrg Beauce Que \$22,323, Farris Trucking Ltd Sheet Harbour NS \$19,827, Léo Fillion Matapédia Que \$12,191, GP Feit Trucking Ltd New Glasgow NS \$22,650, Lebaron Finniss Sussex NB \$10,802, Curtis Eugene Fisher Brookfield NS \$15,483, Harley E Fisher Moncton NB \$36,523, Forest Carriers Ltd Caledonia NS \$58,359, Oscar Fontaine Dorchester Que \$10,670, Wilfrid Fortin Gaspé Que \$15,435, Clément Fournier Bellechasse Que \$18,135, Onil Fournier Gaspé Que \$18,440, Robert Grant Fraser Falmouth NS \$16,746, RG Freake Ltd Lewisporte Nfld \$30,045, RE & JE Friars Ltd Saint John NB \$99,217, Fullerton Enterprises Ltd Rothesay NB \$11,080, Marcel Gagné Bonaventure Que \$12,460, Yvanhoe Gagnon Témiscouata Que \$12,050, Gallant Moving and Storage Ltd Summerside PEI \$12,613, Gaspé Equipment & Transport Co Ltd Gaspé Que \$32,829, Gaunce Transfer Ltd Upper Kent NB \$18,452, John C Geddes Brookfield NS \$23,097, Geldarts Warehouse and Cartage Ltd Moncton NB \$11,960, Germaine & Williams Ltd New Glasgow NS \$82,744, DH Giberson & Sons Ltd Arthurette NB \$18,971, Garth Albert Gillis Brudenell PEI \$15,388, TJ Gillis & Sons St Fintans Nfld \$17,254, Albert Girouard Ltd Sainte-Marie NB \$36,797, Glenelg Trucking Ltd Douglastown NB \$15,656, Noel Godbout St Quentin NB \$23,807, Gold Line Transport Ltd Newcastle NB \$56,226, Goodall's Trucking Ltd Halifax NS \$23,953, David Goodine Ltd Plaster Rock NB \$12,969, Emery Goodine Ltd Plaster Rock NB \$17,487, Joseph Goodine Plaster Rock NB \$13,562, Norman Goodine Plaster Rock NB \$12,853, LH Gould Ltd Forestville NB \$16,761, Ferland Gosselin Inc St-Romuald Que \$88,487, Noel Graham Trucking Ltd Upper Steviackie NS \$13,730, Grand Falls Central Railway Co Ltd Grand Falls Nfld \$13,921, JA Gray and Sons Transport Newcastle NB \$15,449, FL Green & Sons Ltd Plaster Rock NB \$10,012, Robert A Green Harvey Station NB \$14,019, Grenier Transport Inc Beauce Que \$15,458, Raoul Guérette Inc Témiscouata Que \$43,672, John R Gunn Mount Stewart PEI \$32,035, Guysborough Transfer Halifax NS \$12,916, Halifax Transfer Co Ltd Halifax NS \$24,480, Roger Borden Hankinson Weymouth NS \$15,434, Harold L Hansen Ltd Fredericton NB \$32,450, Harbour Transport Ltd Charlottetown PEI \$10,079, Bernard Harrison Matane Que \$11,129, C Harrison & Sons Ltd Plaster Rock NB \$19,038, Hart's Trucking Margaree NS \$18,103, BF Harvey & Sons Ltd Glassville NB \$16,038, Wallace Clifton Hawes Spry Harbour NS \$10,352,

Hawke Industries Ltd St Barbe Nfld \$62,883, FA Haynes Transport Ltd Lewisporte Nfld \$26,286, Raymond Hébert Arthurette NB \$10,021, Hefler Trucking Ltd Dartmouth NS \$84,820, Henderson's Moving & Storage Ltd Fredericton NB \$10,739, Hibbs Transport Ltd St Johns Nfld \$23,997, Hickey's Transport Ltd Harbour Brenton Nfld \$19,670, EB Hill Excavators Ltd Truro NS \$91,471, Hillmans Transfer Sydney NS \$41,982, JR Hogg Transport Ltd Cornwall PEI \$19,562, Pearlle H Holland New Germany NS \$13,441, George W Holmes Trucking Ltd Stellarton NS \$31,157, Mark Donald Holmes Stellarton NS \$10,181, Holt's Transfer & Express Ltd Saint John NB \$31,294, Household Movers & Shippers Ltd St John's Nfld \$84,031, Hoyt's Moving and Storage Ltd Halifax NS \$62,661, Félix Huard Inc Rimouski Que \$25,137, Hub Transport and Supply Ltd Moncton NB \$33,570, Humphrey's Transfer Ltd Moncton NB \$116,108, Hunter Transportation Ltd Hartland NB \$43,185, Huskins Mobile Moving Ltd Bedford NS \$12,834, PA Janetti Trucking Ltd Sydney NS \$10,338, Interlinc Inc Lotbinière Que \$43,847, Island Line Services Ltd Charlottetown PEI \$14,156, Jenkins Transfer Ltd Charlottetown PEI \$15,613, Jodrey & Pulsifer Transport Ltd Wolfville NS \$50,611, Jones Transfer Ltd St John NB \$13,070, Gordon Jordan Antigonish NS \$15,152, Jumbo Motor Express Ltd Etobicoke Ont \$122,921, H & E Keddy Brothers Ltd Kentville NS \$18,477, GK Keddy Transport Ltd New Minas NS \$12,986, C D Kennedy Ltd Antigonish NS \$15,728, Kennetcook Trucking Ltd Kennetcook NS \$11,802, WJ Kerr Ltd Chatham NB \$15,705, Killeen's Transfer Ltd Fredericton NB \$13,021, James C King St John's Nfld \$27,966, King's Transport Bonavista Bay Nfld \$10,793, La Cie de bois de Luceville Ltée Rimouski Que \$40,779, La Cie De Bois De Nouvelle Ltée Bonaventure Que \$28,268, Lake City Transport Ltd Waverley NS \$21,683, André Albert Lajoie Causapsal Que \$12,700, Lionel Laliberté Bellechasse Que \$17,369, Armand Landry Balmoral NB \$30,614, Edmond Landry Bonaventure Que \$15,711, J Raymond Landry Bonaventure Que \$14,983, Lucipe Landry Dorchester Que \$11,469, Robert Landry Balmoral NB \$21,864, Jules Langlois Kamouraska Que \$22,155, Bertrand Lavoie Bonaventure Que \$11,390, Valmond Leblanc Bonaventure Que \$10,437, Bernard Layes Abton NS \$11,024, Jean-Paul Leblond Témiscouata Que \$22,943, Gaston Lebel Témiscouata Que \$12,163, Patrice Lebel St Quentin NB \$17,745, Ledrew's Express Ltd St John's Nfld \$34,901, Joseph Lefrançois Matapédia Que \$82,471, Harold B Legge Port Williams NS \$87,836, Lemieux & Tremblay Ltd Mont-Louis Que \$23,695, Claude Lepage Gaspé Que \$35,789, Les Entreprises Yvon Lévesque Inc Mont-Joli Que \$72,762, Henri Lévesque Rimouski Que \$15,166, Paul Eugène Lévesque Matapédia Que \$24,885, Pierre-Paul Lévesque Gaspé Que \$24,248, L'Islet Express Inc L'Islet Que \$55,209, Régis l'Italien Bonaventure Que \$12,473, Allister Lloyd & William Graves Petitcodiac NB \$10,242, Aurèle Lord L'Islet Que \$18,626, Parker Loughead Transport Ltd Truro Que \$26,317, Louman Transport Ltd Richelieu Que \$17,135, Luff's Transport Ltd Bishop's Falls Nfld \$15,618, LV Lumber Ltd Bonaventure Que \$35,490, Lundrigans Ltd Corner Brook Nfld \$85,605, M & D Transfer Ltd Saint John NB \$362,940, M & M Trucking Cross Roads PEI \$21,907, JT MacDonald Trucking Sydney River NS \$37,771, MacDougall's Transfer & Storage Ltd Sydney NS \$14,500, JP MacInnis Trucking Ltd Whycomagh NS \$41,122, Lawrence MacGillivray Parrsboro NS \$16,973, Donald MacKenzie Scotsburn NS \$12,304, Mack's Transfer Ltd Mill Village NS \$40,033, Keith MacKinnon Transport Ltd Quebec Que \$26,030, John E MacLean Enterprises Ltd Innerness NS \$15,748, BJ MacPhee Trucking Ltd Shubenacadie NS \$40,084, Lloyd E MacPhee Antigonish NS \$13,929, Léopold Madore Jeffery's Nfld \$11,913, Ovila Maillet Ste Marie NB \$12,134, Joseph Malenfant St Quentin NB \$11,108, Réal Malenfant Rivière-du-Loup Que \$12,205, Main Street Trucking Ltd Truro NS \$26,189, Dean Major Heatherton Nfld \$11,259, Augustus Manuel Lewisporte Nfld \$12,986, Maritime Ontario

TRANSPORT—Concluded

Freight Lines Ltd Brampton Ont \$345,768, Maritime Warehousing & Transfer Halifax NS \$92,314, Maritime Petroleum Transport Ltd Dartmouth NS \$59,488, Robert F Mason Sussex NB \$12,992, Matane Gaspésie Transport Inc Matane Que \$49,271, McAully's Transfer Ltd Centreville NB \$58,073, George McCoy Fredericton NB \$13,745, John W McCarron Ltd Antigonish NS \$19,941, McCulley Transport Ltd Moncton NB \$178,336, McCulley & Soy Ltd Truro NS \$39,217, Joseph MacDonald Badger Nfld \$13,113, MacDonald Transport Ltd St John's Nfld \$32,469, Gordon McGibbon Ltd Anagance NB \$35,150, Philip McGrath St John's Nfld \$13,695, McGuigan Rental & Leasing Ltd \$12,993, James R McInnis Chipman NB \$10,617, McKays Transport Ltd Newport NS \$23,887, McLaine's Transfer Ltd Moncton NB \$214,145, McNeil's Transport St John's Nfld \$10,488, Austin G McQuaid Charlottetown PEI \$18,697, Michaud & Frères Enrg Ste-Hélène Que \$14,130, Aldéo Michaud Rimouski Que \$15,910, Midland Transport Ltd Moncton NB \$116,633, Jacques Michaud Kamouraska Que \$16,818, Mill Lake Transport Ltd Upper Musquodoboit NS \$23,463, Donald Macklec New Denmark NB \$14,819, Moffatt Bros Moving & Storage Ltd Truro NS \$775,437, Gordon H Morse Berwick NS \$13,370, GK Morse Trucking Ltd Centreville NB \$47,478, George Moser Eureka NS \$10,450, Elva Munn Nashwaak Bridge NB \$10,940, David E Munro Co Ltd Belle Cote NS \$21,854, Murray Enterprises Ltd Penobscis NB \$22,673, Austin W Myers Hillsboro NB \$16,121, Oswald Newbury King's Point Nfld \$13,106, Newfoundland Transport Ltd Corner Brook Nfld \$77,673, New Glasgow Express Ltd New Glasgow NS \$82,985, News Trucking Ltd St John NB \$11,132, Newville Trucking Co Parrsboro NS \$16,571, North American Van Lines Canada Ltd Dartmouth NS \$47,757, Roger Nina Robichaud NB \$12,012, Northeast Transport Ltd Moncton NB \$69,162, GE Northrup Ltd Sussex NB \$17,229, Northumberland Co-Op Ltd Newcastle NB \$22,073, Robbie S O'Brien Canning NS \$11,593, Léo J O'Neill Florence NS \$13,099, O'Toole's Transfer Sydney NS \$132,707, Aubrey Otis Norton NB \$17,073, PAR Transportation Ltd Kenton NB \$38,923, Parent Transport Ltd Moncton NB \$98,743, Austin Patriquin Wentworth NS \$11,190, Marcel Paquet Matapédia Que \$39,007, Pierre M Paquet Matapédia Que \$16,201, Penney's Transport Shoal Harbour Nfld \$16,581, Transport Gérard Pelletier Ltd Rivière-du-Loup Que \$70,778, Léonard Pelletier Rivière-du-Loup Que \$11,850, Wilbert Gram Peterson Stewiacke NS \$10,043, GT Peyton Trucking Botwood Nfld \$37,930, Pictou Transfer Ltd Pictou NS \$11,459, Pikes Ltd Stephenville Nfld \$71,025, Ghislain Pineault Bonaventure Que \$11,202, Léonard Pineault Matapédia Que \$14,187, Poirier Enterprise Ltd Moncton NB \$26,904, Bruno Poligatto Cape Breton NS \$19,078, EW Poole Ltd Whycoemagn NS \$11,288, Provost Cartage Inc Ville d'Anjou Que \$60,374, Quinnsway Transport Ltd St John's Nfld \$71,780, RA Rose & Sons Ltd Elmira PEI \$12,972, R & G Milk Trucking Co Ltd Balmoral NB \$34,998, Ralph's Transport Ltd St John NB \$42,860, Rankin Pulp Hauling Ltd Mabou NS \$16,789, Gordon I Reeves New Ross NS \$12,137, Restigouche Transport Ltd Campbellton NB \$87,201, EF Rhodenizer Transfer Berwick NS \$11,259, Robert Richard St Quentin NB \$17,928, Rimouski Transport Ltd Rimouski Que \$375,149, Rimouski Transport (NB) Ltd Rimouski Que \$16,116, Bertrand Rioux Rimouski Que \$13,156, Gilbert M Rioux Grand Falls NB \$11,114, Ritchie Barnhill Contracting Ltd Belmont NS \$16,493, River Transport Inc Charlottetown PEI \$32,562, Riverbend Transport Ltd Lethbridge Nfld \$16,423, Riverdale Transfer Ltd St John's Nfld \$13,639, Road & Sea Transport Ltd St John NB \$575,002, Roberval Express Ltd Longueuil Que \$62,221, George Edward Robinson Milford Station NS \$10,812, Rockwood Enterprises Ltd Redbank NB \$13,149, John Ross & Sons Ltd Truro NS \$11,544, Michael G Ross Boiestown NB \$10,307, Vaughn Ross Boiestown NB \$38,973, Roch Roy Transport Ltd Gaspé Nord Que \$40,995, Roy's

Midway Ltd St John NB \$270,343, Sandy's Sand & Gravel Ltd Charlottetown PEI \$134,247, Gerald C Sarchfield Youngs Cove Road NB \$16,583, Glen Sarty Bridgewater NS \$16,570, Saulmierville Lumber Ltd Saulmierville NS \$15,131, Wilson James Saunders Nashawaaksis NB \$23,471, MF Schurman Co Ltd Summerside PEI \$25,399, Thomas Scott & Sons Ltd Barrington NS \$12,242, Scotsbrun Co-Op Service Ltd \$11,650, Seaboard Liquid Carriers Ltd Port Hawkesbury NS \$101,858, James A Seaboyer La Have NS \$18,457, JA Seaboyer Transport Ltd La Have NS \$15,481, Sept-Îles Transport Inc Woodstock NB \$47,792, Shediak Dairy Ltd Shediak NB \$14,186, Bernard Matthew Shirley Parrsboro NS \$17,324, Ray W Slocum East Apple River NS \$10,861, Oliver Small Ltd Lewisport Nfld \$15,294, Russell Smillie Coles Island NB \$14,504, Smith Transport Ltd St John NB \$331,644, Jean Soucy Kamouraska Que \$43,738, Speedway Express Ltd Quebec Que \$715,425, George C Spence & Sons Ltd Green Point NB \$17,855, George Spencer Chipman NB \$16,320, St Lambert Transport Inc St-Lambert Que \$146,851, Léon St-Onge Kamouraska Que \$16,417, Ste-Marie Express Ltd Beauce Que \$18,968, Stabilizers Ltd Charlottetown PEI \$45,621, Stanley Transport Clareville Nfld \$11,391, Stevens Machinery Rental Ltd Amherst NS \$17,479, Harold F Stockford Hartland NB \$10,838, Straits Transport Ltd St Barbe North Nfld \$11,226, James M Sutherland Blisfield NB \$14,627, Peter Sutherland Transport Scotsbrun NS \$22,294, Sullivans Trucking Ltd Blackville NB \$38,134, Peter Summers St John's Nfld \$19,435, Syndicat des Producteurs de Lait de Québec Duburger Que \$75,716, Tabusintac Co-Op Ltd Tabusintac NB \$23,572, Jean Laval Tanguay Mont-Joli Que \$40,158, Tank Lines Ltd Calgary Alta \$100,535, Taylor's Transfer Ltd Alberton PEI \$25,399, Estate of Murray D Teasdale Antigonish NS \$10,593, Murray E Teasdale St Andrews NS \$17,852, Sterling D Teasdale St Andrews NS \$10,238, Tel Transport Ltd St John's Nfld \$27,539, Deschamps Thibault Montmagny Que \$10,139, Henri Thibeault Campbellton NB \$11,156, Narcisse Thibeault Rimouski Que \$14,283, Larry Stan Thomas Kingston NS \$20,061, Thompson's Transfer Co Ltd Middleton NS \$459,676, Tipple's Trucking Ltd Corner Brook Nfld \$35,992, Denis Tousseint Bellechasse Que \$12,874, Transbois Inc L'Islet Que \$65,646, Transport Alimentaire du Bas St-Laurent Inc Matane Que \$41,482, Transport Chabot & Tanguay Inc Dorchester Que \$28,607, Transport d'Anjou Inc Rivière-du-Loup Que \$290,349, Transport Dallaire Ltd Montmagny Que \$102,106, Transport de la Matapédia Inc Matapédia Que \$44,473, Transport Juroma Ltd Bonaventure Que \$27,150, Transport St-Pamphile Inc L'Islet Que \$25,456, Transport Thérberge Ltd Trois Pistoles Que \$67,524, Twin Cities Co-Op Dairy Halifax NS \$65,490, Clifton Underhill Blackville NB \$15,232, Jean-Paul Vaillancourt Rimouski Que \$11,572, Valley Transfer Ltd Curry's Corner NS \$68,620, Vallis & Powell Transport Welsford NB \$17,406, Hygin Veilleux Beauce Que \$20,820, Wadman Brothers Arnolds Cove Nfld \$29,981, Wadman Transportation Ltd Arnolds Cove Nfld \$34,543, Estate of John Wafer Bonaventure Que \$12,754, Wallace Warehouse and Cartage Ltd Moncton NB \$52,759, Wells Transfer Ltd Port Hawkesbury NS \$13,176, William F Wilson Truro NS \$17,142, JS Wood Ltd Amherst NS \$54,065, Woodlands Forest Products Ltd Stanley NB \$27,970.

TREASURY BOARD**CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM**

Institute of Public Administration of Canada \$95,000

Federal Institute of Management \$3,000

Canadian Academic Accounting Association \$1,000

International Organization of Supreme Audit Institutions \$6,000

TREASURY BOARD—Concluded**EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM***Payments under earlier superannuation and retirement acts \$29,604**Public Service Pension Adjustment Act \$856,779***SPECIAL PROGRAM***Contributions to OPCAN \$6,182,790***URBAN AFFAIRS***Urban Analysis \$1,421,300—International Playground Assoc Vanier Ont \$10,000, United Nations Audio Visual Information Centre Vancouver BC \$1,398,000, Others \$13,300.**Urban Coordination \$3,054,630—Alberta Transportation Commission Edmonton Alta \$45,869, Municipal Officers Assoc of British Columbia Langley BC \$25,000, Canadian Council on Urban and Regional Research Ottawa Ont \$55,000, Charlottetown Regional Planning Board PEI \$10,000, City of Bathurst NB \$29,000, City of Edmonton Alta \$25,000, City of Kamloops BC \$17,611, City of Vancouver BC \$600,000, Federation of Canadian Municipalities Ottawa Ont \$200,000, Intergovernmental Committee on Urban and Regional Research Toronto Ont \$79,945, International Institute for Environment and Development London Eng \$200,000, Institute Public Administration of Canada Toronto Ont \$30,500, Municipalité de Mirabel Que \$60,000, Province of Alberta Edmonton Alta \$48,109, Province of British Columbia Victoria BC \$1,500,000, Province of Nova Scotia Halifax NS \$11,441, Province of Saskatchewan Regina Sask \$62,500, City Planning Board Toronto Ont \$20,000, York University Toronto Ont \$10,000, Others \$24,655.***National Capital Commission***Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region \$350,087—Algonquin College Ottawa Ont \$18,133, Bilingual Exchange Secretariat Ottawa Ont \$40,000, Carleton Board of Education Ottawa Ont \$35,000, Carleton R C School Board Ottawa Ont \$13,000, Municipalité Lapéche Lapéche Que \$15,000, Social Planning Council of Ottawa-Carleton Ottawa Ont \$35,614, Treasurer of Ontario Toronto Ont \$144,545, All others totalled \$48,795.***VETERANS AFFAIRS****VETERANS SERVICES PROGRAM***War Veterans Allowance and Civilian War Allowances:**North West Field Force \$1,797**South African War \$66,372**World War I \$19,963,006**World War II and Special Forces (Korea) \$183,851,898**Dual Services (World Wars I and II) \$784,979**Civilian War Allowances \$11,310,501**Assistance in accordance with the provisions of the Assistance Fund regulations \$13,241,279**Grant to Army Benevolent Fund \$18,000, Army Benevolent Fund Ottawa Ont \$18,000**Grant to Royal Canadian Legion \$9,000**Grant to Canadian Veterans Association of the United Kingdom \$1,000**Children of War Dead (Education Assistance) \$946,998**University and Vocational Training \$14,163**Assistance to Canadian Veterans—Overseas District \$17,400**Last Post Fund \$931,019**Special Housing Assistance for Veterans \$720,773**Payments under the War Service Grants Act, Re-establish credits under Section 8 \$8,135**Payments under the War Service Grants Act, Repayments under Section 15 for compensating adjustments made in accordance with the term of the Veterans' Land Act \$455,457**Returned Soldiers Insurance Act actuarial liability adjustment \$104,791**Veterans Insurance actuarial liability adjustment \$811,578**Commonwealth War Graves Commission London England \$1,232,682**United Nations Memorial Cemetery in Korea \$7,159***PENSIONS PROGRAM***The Flying Accidents Compensation Order \$215,382**World War I \$77,148,301**World War II \$305,243,084**Civilians World War II \$1,220,813**Defence Forces, Peacetime Services \$13,175,593**Special Forces (Korea) \$5,465,497**Newfoundland Special Awards \$46,076**Burial Grants \$592,021**Gallantry Awards \$129,217**Compensation for Loss of Earnings \$47,150***TREATMENT SERVICES PROGRAM***Treatment and Related Allowances \$2,922,234***VETERANS' LAND ACT PROGRAM***Grants made to qualified Veterans (cannot exceed \$2,320 per individual) \$1,406,537*

SECTION 36

**1977-78
PUBLIC ACCOUNTS**

Further Details of Expenditures by Standard Object

**(excluding Professional and Special Services,
Construction and Acquisition of Land,
Buildings and Equipment,
Machinery and Equipment)**

CONTENTS

	<i>Page</i>
Salaries, Wages and Other Personnel Costs	36.2
Transportation and Communications	36.8
Information	36.14
Rentals	36.15
Purchased Repair and Upkeep	36.15
Utilities, Materials and Supplies	36.15
All Other Expenditures	36.16
Receipts Revenues credited to the Vote	36.17
Miscellaneous Statements—	
Statement of Judges' Salaries and Allowances (Justice)....	36.17
Advances (National Defence)	36.18
Statement of Indemnities, Allowances and Travelling Expenses (Parliament)	36.19
Amounts Transferred to supplement provisions of other Votes (Treasury Board)	36.22

Salaries, Wages and Other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from April 1, 1977:

	Annual salary rate
	\$
Chief Justice of Canada	70,000
Puisne Judges (Supreme Court)	65,000
Chief Justice of Federal Court	62,000
Associate Chief Justices of Federal Court	62,000
Puisne Judges (Federal Court)	57,000
Chief Justice, Superior Courts	60,000
Associate Chief Justice, Superior Courts	60,000
Puisne Judges, Superior Courts	55,000
Chief Judges, County and District Courts	53,000
Judges, County and District Courts	48,000
Judges, Supreme Courts of Territories	55,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages \$449,030,484, overtime \$9,461,198, casual (term) civilian employees \$80,678,594.

OTHER PERSONNEL

Premium pay, severance pay, and other payroll credits \$15,761,448, allowances to civilian staffs \$742,274, Government contribution to PSSA and PSSRB \$60,678,000, Minister's Salary and car allowance \$22,000.

PAY OF THE FORCES

Regular force personnel \$1,158,583,595, reserve force personnel on class "A" reserve service with the reserves \$23,119,916, reserve force personnel on class "B" reserve service with the reserves \$22,449,999, cadet instructors list officers, civilian instructors on class "A" reserve service \$4,430,480, cadet instructors list officers, civilian instructors and reserve force on class "B" service with cadets \$7,253,941, seconded Regular Force personnel \$97,220.

OTHER PERSONNEL

Allowances and other benefits—Regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$54,238,660, regular force personnel on terminal leave \$20,775,665, claims for education of dependents \$1,455,718, gratuities—Short service commission \$107,813, training bonuses to cadets \$549,533, claims for separation expense—Regular force personnel \$1,607,933, unemployment insurance—Employers share \$16,257,372, severance pay—Military personnel \$16,937,811.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian Forces Superannuation Account \$119,157,827, government's contribution to the Canada pension plan and Quebec pension plan \$12,199,650, amortization of deferred charges less credits from additional interest—Canadian Forces Superannuation Account \$170,625,546, Regular Forces Death Benefit Account \$948,071, government's contribution to the Canadian Forces Supplementary Retirement Benefit Account \$12,014,086.

PAY AND ALLOWANCES

The following rates of pays and allowances for the Canadian Forces were in effect as at March 31, 1978.

(Unless otherwise stated, the rates of pay quoted are monthly rates).

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

Rank	Annual range	
	Minimum	Maximum
General	49,500	65,300
Lieutenant-General	37,500	52,300
Major-General	33,300	46,300
Brigadier-General	29,000	40,800

Rank	Annual range	
	Minimum	Maximum
Major-General	43,500	52,300
Brigadier-General	42,000	50,300

Rank	Annual range	
	Minimum	Maximum
Brigadier-General	37,000	46,800

Rank	Annual range	
	Minimum	Maximum
Brigadier-General	37,100	46,700
Colonel	31,400	43,000
Lieutenant-Colonel	30,400	42,100
Major	25,400	33,800
Captain	15,000	28,800

SEPARATION EXPENSE

Separation Expense is paid to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, in amounts up to \$350.00 for an officer, or up to \$305.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are "(a) \$37.50 when the officer or man is in receipt of Foreign Duty Allowance; or (b) \$64.50 in all other circumstances".

CLOTHING UPKEEP ALLOWANCE

An officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$9.65 a month for female members and \$7.75 a month for male members.

EXCEPTIONAL HAZARD ALLOWANCE

An allowance of \$100.00 per incident is paid to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

DEFENCE SERVICES PROGRAM—Continued
GENERAL EXPENDITURES INCLUDED:—Continued

AIRCREW ALLOWANCE

(a) For the purposes of this article, "pilot" means an officer below the rank of colonel of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is qualified in the flying of aircraft to the standard prescribed in orders issued by the Chief of the Defence Staff. (b) Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Casual Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance entitled to Aircrew Allowance at the rate of \$100 a month if he is a pilot or qualified in the operation of aircraft or airborne equipment to the standard prescribed in orders issued by the Chief of the Defence Staff and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIRCREW ALLOWANCE

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Aircrew Allowance in the amount of \$9 if: (i) he is undergoing flying training to become a pilot; or (ii) the duty performed is of a kind designated by the Minister for the purposes of this article. (c) Unless the Minister otherwise directs, the total amount of Casual Aircrew Allowance payable in a calendar month to an officer or man shall not exceed \$100.

AIR DUTY ALLOWANCE

Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Casual Air Duty Allowance entitled to Air Duty Allowance at the rate of \$65 a month if he is qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIR DUTY ALLOWANCE

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Air Duty Allowance in the amount of \$6 if: (i) he is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft or airborne equipment; or (ii) the duty performed is of a kind other than one designated by the Minister. (c) Unless the Minister otherwise directs, the total amount of Casual Air Duty Allowance payable in a calendar month to an officer or man shall not exceed \$65.

FIELD OPERATIONS ALLOWANCES

(a) For the purposes of this article, "Field Operation" has the meaning prescribed in orders issued by the Chief of the Defence Staff. (b) Subject to any limitations prescribed by the Minister, an officer or man who is not receiving Foreign Duty Allowance is entitled, when he is on duty for a period of not less than twenty-four consecutive hours on a field operation away from the permanent facilities normally occupied by his base or other unit or element, to: (i) \$5 for each complete twenty-four hour period of that duty; and (ii) \$5 for any remaining period of that duty that is of six or more hours duration.

DIVING ALLOWANCE

(a) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Diving Allowance: (i) at the rate of \$200 a month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (ii) at the rate of \$40 a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver. (b) A clearance diving officer, clearance diver or diving instructor who is filling a designated position requiring diving duties is, in addition to his entitlement under (a)(i) of this article entitled to an allowance of \$12 for each day during any part of which he dives below 200 feet in a submersible, except that the total amount of such daily allowance payable to an officer or man in a calendar month shall not exceed \$60. An officer or man who is qualified to the standards prescribed for a clearance diving officer, clearance diver, ship's diver or shallow water diver in orders issued by the Chief of the Defence Staff and is, entitled to an increment of \$15 for each complete 24 hour period and for any remaining period of more than 6 hours during which he is, pursuant to orders, participating in an experimental saturation dive or simulated experimental saturation dive and subsequent decompression.

CASUAL DIVING ALLOWANCE

(a) For the purpose of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Diving Allowance is, for each day during any part of which he is undergoing diving training or performs diving duties, entitled to Casual Diving Allowance in the amount of: (i) \$6 if the training undertaken or duty performed involves clearance diving; or (ii) \$4 if the training undertaken or duty performed involves ship's diving or shallow water diving. (c) The total amount of Casual Diving Allowance payable in a calendar month to an officer or man shall not exceed: (a) \$200 under (b)(i) of this article; or (b) \$40 under (b)(ii) of this article.

FOREIGN DUTY ALLOWANCE

This allowance is payable to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is \$50 plus an amount ranging between \$50 and \$250 dependent upon the Post Rating Level allocated by the Minister of National Defence. Allowances Under Foreign Service Allowance Regulations are based on cost of living at the place of duty, the rank and marital status of serving members.

SUBMARINE ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Submarine Allowance at the rate prescribed for his rank and classification in: (a) Column "A" of the table to this article if he is qualified for duty in and (i) is posted to a submarine, (ii) is not posted to but is serving in a submarine; or (b) Column "B" of the table to this article when he is undergoing submarine training at sea; or (c) Column "C" of the table to this article when he is (i) undergoing a training course ashore of more than six months duration designated by, and under such conditions as may be prescribed by the Chief of the Defence Staff, if immediately prior to commencing that training course he was receiving the allowance under (i) of paragraph (a) of this article, or (ii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff.

Rank	Monthly rates (in dollars)		
	Column "A" (Operational rate)	Column "B" (Training rate)	Column "C" (Annotated rate)
	Rate "A" Rate "B"	Rate "A" Rate "B"	
Below Sergeant	250 300	165 215	85
Sergeant and Above	320 370	165 215	155

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

DEFENCE SERVICES PROGRAM—Continued

GENERAL EXPENDITURES INCLUDED—Continued

CASUAL SUBMARINE ALLOWANCE

(a) For the purposes of this article, "day" means a calendar day. (b) Subject to (c) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance is, for each day during any part of which he performs duty in a submarine at sea, entitled to Casual Submarine Allowance in the amount of \$7.50. (c) The total amount of Casual Submarine Allowance payable in a calendar month of an officer or man shall not exceed (a) \$165; or (b) \$215, if he has 80 or more months of service in submarines or 10 or more years of service at sea, including service in submarines, as a member of the Canadian Forces.

ISOLATION ALLOWANCE

Isolation Allowance is paid to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and, subject to a scaled classification assigned to the isolated post from time to time by the Treasury Board, could range monthly from \$42 to \$566 for accompanied personnel and from \$24 to \$333 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man posted to a ship other than a submarine, or posted to any comparable vessel of a force other than the Canadian Forces, is entitled to a Sea Duty Allowance in the amount of: (a) \$120 a month; or (b) \$170 a month if he has served 10 or more years on ships, submarines, or any comparable vessel of a force other than the Canadian Forces.

CASUAL SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance or Sea Duty Allowance is, for each day during any part of which he performs duty in a ship at sea, entitled to Casual Sea Duty Allowance in the amount of (a) \$6 for each complete 24 hour period of that duty; and (b) \$6 for any remaining period of that duty that is of six or more hours duration.

The total amount of Casual Sea Duty Allowance payable in a calendar month to an officer or man shall not exceed \$120, except that if he has served, as a member of the Canadian Forces, for 10 or more years in ships, submarines or in a sea-going position designated by the Minister; the total amount shall not exceed \$170.

PARATROOP ALLOWANCE

(a) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is, while undergoing parachutist training or filling a position requiring parachute jumping, entitled to Paratroop Allowance at the rate of \$75 a month unless he is receiving Rescue Specialist Allowance, Aircrew Allowance or Air Duty Allowance. (b) An officer or man who is receiving Paratroop Allowance under (a) of this article shall continue to receive that allowance during any period for which he is entitled to Casual Aircrew Allowance or Casual Air Duty Allowance.

CASUAL PARATROOP ALLOWANCE

(a) Subject to any limitations prescribed by the Minister, an officer or man who is not entitled to Paratroop Allowance or to Rescue Specialist Allowance, is entitled to Casual Paratroop Allowance in the amount of \$20 for each parachute jump made by him from an aircraft if he is undergoing training to become a parachutist, or is a qualified parachutist, and is ordered to jump. (b) The total amount of Casual Paratroop Allowance payable in a calendar month to an officer or man shall not exceed \$75.

RESCUE SPECIALIST ALLOWANCE

(a) For the purpose of this article, "Rescue Specialist" means an officer or man who is qualified as a parachutist to the standard prescribed in orders issued by the Chief of the Defence Staff and employed on a continuous basis as a member of a rescue team designated by the Chief of the Defence Staff. (b) Subject to any limitations, prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is a Rescue Specialist is entitled to Rescue Specialist Allowance at the rate of \$150 a month unless he is receiving Paratroop Allowance, Aircrew Allowance, Air Duty Allowance, Casual Aircrew Allowance, or Casual Air Duty Allowance.

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Concluded

DEFENCE SERVICES PROGRAM—Concluded

GENERAL EXPENDITURES INCLUDED:—Concluded

Rank	Pay level	Incentive pay category	Trade group		
			Standard	Specialist	Specialist 2
Chief Warrant Officer.....	8	Basic	1874	1874	1874
		1	1894	1894	1894
		2	1914	1914	1914
		3	1934	1934	1934
		4	1954	1954	1954
Master Warrant Officer	7	Basic	1677	1721	1759
		1	1695	1739	1777
		2	1713	1757	1795
		3	1731	1775	1813
		4	1749	1793	1831
Warrant Officer	6B	Basic	1497	1572	1637
		1	1512	1587	1652
		2	1527	1602	1667
		3	1542	1617	1682
		4	1557	1632	1697
Sergeant	6A	Basic	1322	1432	1522
		1	1337	1447	1537
		2	1352	1462	1552
		3	1367	1477	1567
		4	1382	1492	1582
Corporal	5B	Basic	1187	1273	1347
		1	1205	1297	1375
		2	1223	1321	1403
		3	1241	1345	1431
		4	1259	1369	1459
Corporal	5A	Basic	1142	1228	1302
		1	1160	1252	1330
		2	1178	1276	1358
		3	1196	1300	1386
		4	1214	1324	1414
Private.....	1	Basic	525		
		1	675		
		2	755		
		3	905		
Private.....	Recruit	Recruit	500		

RESERVE FORCE OTHER THAN CLASS "C"

RESERVE SERVICE

(Rates of pay indicated are daily rates)

Rank	Speciality	Less than 6 hours	6 hours or more
Lieutenant-General	Regular	47.00	108.25
Major-General	Regular	42.00	97.25
Brigadier-General	Regular	38.50	89.75
	Legal	44.00	99.25
Colonel	Regular	35.75	83.00
	Medical	43.25	98.25
	Dental	39.75	90.75
	Legal	39.00	90.25
Lieutenant-Colonel	Regular	30.75	71.00
	Medical	40.00	91.25
	Dental	36.75	84.25
	Legal	33.50	77.00
Major	Regular	26.00	58.50
	Medical	35.25	83.00
	Dental	32.75	75.00
	Legal	25.75	61.00
Captain	Regular	19.75	42.00
	Medical	26.00	58.75
	Dental	26.00	57.00
	Legal	20.00	41.00
Lieutenant (Commissioned from Ranks)		18.00	38.50
Lieutenant		14.75	34.00
2nd Lieutenant		11.25	24.50

Rank	Pay level	Incentive pay category	Less than 6 hours	6 hours or more
Chief Warrant Officer.....	7	Basic	19.75	42.00
Master Warrant Officer	6	Basic	16.50	38.00
Warrant Officer	5	Basic	15.50	34.25
Sergeant	4	Basic	14.00	30.75
Corporal B	3	Basic	12.00	26.75
	3	1	12.50	28.25
Corporal A	2	Basic	11.00	24.50
	2	1	11.25	25.50
Private	1	Standard	9.00	20.50
	1	1	10.00	22.50
	Recruit	Recruit	8.25	18.25

Salaries, Wages and Other Personnel Costs (1)—Continued

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS

Names	Parliamentary secretary to:	Amount
Anderson H	Minister of Fisheries and the Environment Oct 1, 1977 to March 31, 1978	2,650
Andres W	Minister of State (Multiculturalism) Oct 1, 1977 to March 31, 1978	2,650
Baker G	Minister of National Revenue April 1, 1977 to Sept 30, 1977	2,650
Blaker R	Minister of Supply and Services April 1, 1977 to Sept 30, 1977 Solicitor General Oct 1, 1977 to March 31, 1978	5,299
Caron Y	Minister of Agriculture Oct 1, 1977 to March 31, 1978	2,650
Cyr A	Minister of Public Works April 1, 1977 to Sept 30, 1977	2,650
Daudlin R	Secretary of State Oct 1, 1977 to March 31, 1978	2,650
Demers Y	Minister of National Revenue Oct 1, 1977 to March 31, 1978	2,650
Dionne M	Minister of National Defence April 1, 1977 to Sept 30, 1977	2,650
Douglas C	Minister of Communications Oct 1, 1977 to March 31, 1978	2,650
Dupont R	Minister of Employment and Immigration Oct 1, 1977 to March 31, 1978	2,650
Dupras M	Minister of Energy, Mines and Resources April 1, 1977 to Sept 30, 1977 Secretary of State for External Affairs Oct 1, 1977 to March 31, 1978	5,299
Fleming J	Minister of Fisheries and the Environment April 1, 1977 to Sept 30, 1977	2,650
Gauthier J R	Minister of Urban Affairs April 1, 1977 to Sept 30, 1977	2,650
Goodale R	President of the Privy Council April 1, 1977 to Sept 30, 1977	2,650
Guilbault J	Secretary of State April 1, 1977 to Sept 30, 1977 Minister of National Defence Oct 1, 1977 to March 31, 1978	5,300
Harquail M	Minister of Urban Affairs Oct 1, 1977 to March 31, 1978	2,650
Kaplan R	Minister of Finance April 1, 1977 to Sept 30, 1977	2,650
Lajoie C	Minister of Consumer and Corporate Affairs April 1, 1977 to Sept 30, 1977	2,650
Lamontagne G	Minister of Energy, Mines and Resources Oct 1, 1977 to January 18, 1978	1,581
Landers M	Minister of Justice and Attorney General of Canada April 1, 1977 to Sept 30, 1977 Minister of State (Environment) Oct 1, 1977 to March 31, 1978	5,300
Lapointe C	Minister of Transport Oct 1, 1977 to March 31, 1978	2,650
Leblanc F	Secretary of State for External Affairs April 1, 1977 to Sept 30, 1977	2,650
Lee F	Solicitor General April 1, 1977 to Sept 30, 1977	2,650
Lefebvre T H	President of the Treasury Board Oct 1, 1977 to March 31, 1978	2,650
Loiselle B	Minister of Industry, Trade and Commerce Oct 1, 1977 to March 31, 1978	2,650

Lumley E	Minister of Regional Economic Expansion April 1, 1977 to Sept 30, 1977 Minister of Finance Oct 1, 1977 to March 31, 1978	5,300
Maine F W	Minister of Public Works and Secretary of State for Science and Technology Oct 1, 1977 to March 31, 1978	2,650
Martin A	Minister of Consumer and Corporate Affairs Oct 1, 1977 to March 31, 1978	2,650
McRae P	Minister of National Health and Welfare April 1, 1977 to Sept 30, 1977	2,650
Milne R	Minister of Communications April 1, 1977 to Sept 30, 1977 Minister of Indian Affairs and Northern Development Oct 1, 1977 to March 31, 1978	5,300
Nicholson A	Minister of Supply and Services Oct 1, 1977 to March 31, 1978	2,650
Olivier J	Minister of Labour April 1, 1977 to March 31, 1978	5,300
Parent G	Minister of Veterans Affairs Oct 1, 1977 to March 31, 1978	2,650
Pelletier I	Minister of Agriculture April 1, 1977 to Sept 30, 1977	2,650
Penner K	Minister of Indian Affairs and Northern Development April 1, 1977 to Sept 30, 1977	2,650
Pinard Y	Deputy Prime Minister and President of the Privy Council Oct 1, 1977 to March 31, 1978	2,650
Portelance A	Minister of Manpower and Immigration April 1, 1977 to Sept 30, 1977	2,650
Poulin H	Minister of Industry, Trade and Commerce April 1, 1977 to Sept 30, 1977	2,650
Railton V	Minister of Veterans Affairs April 1, 1977 to Sept 30, 1977	2,650
Robinson K W	Minister of National Health and Welfare Oct 1, 1977 to March 31, 1978	2,650
Roy M	Minister of Transport April 1, 1977 to Sept 30, 1977	2,650
Smith W	Postmaster General April 1, 1977 to Sept 30, 1977	2,650
Trudel J L	President of Treasury Board April 1, 1977 to Sept 30, 1977	2,650
Wood D	Minister of Regional Economic Expansion Oct 1, 1977 to March 31, 1978	2,650
Young R	Minister of Justice and Attorney General of Canada Oct 1, 1977 to March 31, 1978	2,650
		\$139,379

PRIVY COUNCIL

ALLOWANCES TO FORMER PRIME MINISTERS:

PAYMENT WAS MADE TO:

Mrs M E Pearson \$8,333

SALARY AND MOTOR CAR ALLOWANCE:

Prime Minister:
Rt Hon P E Trudeau \$35,300

President of the Privy Council:
Hon A MacEachen \$22,000

Leader of the Government in the Senate:
Hon R J Perrault \$22,000

Salaries, Wages and Other Personnel Costs (1)—Concluded

PRIVY COUNCIL—Concluded

SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon A Abbott, September 16, 1977 to March 31, 1978, \$10,833
Hon N A Cafik, September 16, 1977 to March 31, 1978, \$10,833
Hon I Campagnolo, April 1, 1977 to March 31, 1978, \$20,000
Hon J P Guay, April 1, 1977 to September 15, 1977, \$9,167
Hon J Horner, April 21, 1977 to September 15, 1977, \$8,056
Hon M Lalonde, September 16, 1977 to March 31, 1978, \$10,833
Hon G Lamontagne, January 19, 1978 to February 1, 1978, \$758
Hon L S Marchand, April 1, 1977 to March 31, 1978, \$20,000

MOTOR CAR ALLOWANCES TO MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon A Abbott, September 16, 1977 to March 31, 1978, \$1,083
Hon N A Cafik, September 16, 1977 to March 31, 1978, \$1,083
Hon I Campagnolo, April 1, 1977 to March 31, 1978, \$2,000
Hon J P Guay, April 1, 1977 to September 15, 1977, \$917
Hon J Horner, April 21, 1977 to September 15, 1977, \$806
Hon M Lalonde, September 16, 1977 to March 31, 1978, \$1,083
Hon G Lamontagne, January 19, 1978 to February 1, 1978, \$76
Hon L S Marchand, April 1, 1977 to March 31, 1978, \$2,000

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1978: 1 commissioner, 4 deputy commissioners, 15 assistant commissioners, 38 chief superintendents, 125 superintendents, 355 inspectors, 1 corps sergeant-major, 11 staff sergeants-major, 2 sergeants-major, 881 staff-sergeants, 1,596 sergeants, 2,879 corporals, 7,018 constables, 1,235 special constables and 1,505 civilian members.

The annual rates of pay for commissioned officers, under the rank of chief superintendent, as at March 31, 1978, under authority of TB/CT 749234 were as follows: superintendent \$29,658 to \$31,658, inspector \$26,200 to \$28,258.

The annual rates of pay for other ranks as at March 31, 1978 were as follows: staff sergeant-major and sergeant-major \$24,281, staff-sergeant \$23,516 to \$24,161, sergeant \$21,691 to \$22,335, corporal \$19,865 to \$20,617, constable \$13,500 to \$19,000.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act.

TB 728152 authorized payment to each non-commissioned officer and constable a service pay of \$5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of \$425 per annum \$2,143,745, kit upkeep allowance at the rate of \$6 per month \$587,526, foreign service allowance \$369,277, language allowance \$105,019 and isolated posts allowance \$1,458,653.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CON- FERENCES AND MEETINGS

Expenditures by Conference and Meeting	\$
Agence de Coopération culturelle et technique	43,334
Canada-Japan Ministerial Meeting	30,037
Commonwealth Heads of Government	54,042
Francophone Ministers of Youth and Sports	11,646
International Economic Cooperation	48,514
Law of the Sea	300,789
Multilateral Tariff and Trade Negotiations	27,838
North Atlantic Treaty Organization	23,740
Organization for Economic Cooperation and Development	11,999
Security and Cooperation in Europe	233,558
United Nations Economic and Social Council	18,806
United Nations Education	18,331
United Nations Educational, Scientific and Cultural Organization	16,713
United Nations General Assembly	187,948
Miscellaneous Conferences and Meetings	43,438
Total	1,070,733

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere:

Agence de Coopération Culturelle et Technique—\$39,729

Members of the House of Commons

Goyer Hon J P, Joyal S.

Canadian International Development Agency

Doucet D, Ouellette G,

External Affairs

Duguay G H, Licari W G, Periard G, Perron M, Simard S, Tanguay F.

Supply and Services

Janson J.

Provincial Governments

Brunelle R, Martin N, Ouellet J P, Stevenson D.

Canada-Japan Ministerial Meeting—\$30,037

External Affairs

Carter L, Coulter D, Frank Y, Laberge P E, Martin V, Meloche A, Mordon J R, Rankin B, Smith B A, Smith G J, Whittleton J A.

Commonwealth Heads of Government—\$41,823

Members of the House of Commons

Duquet G.

Canadian International Development Agency

Dupuis M, Lalonde G.

External Affairs

Arcand T J, Anderson T, Bergbusch E J, Bond S, Evans N, Green L, Gotlieb A E, Johnstone B V, Leblanc C, MacDonald M J, Sabourin P, Shenstone M.

Finance

Joyce R, Martin R.

Industry, Trade and Commerce

Elliot G, Burns T M.

Privy Council Office

Carson A, Foster N, Charpentier J, Coleman R, Head I, Jenkins W, Pitfield M, Stewart H B, Viau C, O'Hagan R.

FURTHER DETAILS OF EXPENDITURES BY STANDARD OBJECT

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

Solicitor General
Dupont J.
Non-Government
Jackson A, McNamara G, Perkins G, Tiplady E J, Vaughan M.

Francophone Ministers of Youth and Sports—\$11,646

External Affairs
Periard G, Perron M.
Provincial Governments
Martin N, Ouellet J P, Wells G.

International Economic Co-operation—\$40,936

Members of the House of Commons
Gillespie Hon A W, Leblanc F, MacEachen Hon A J.
Canadian International Development Agency
Dupuis N, Moares H.
External Affairs
Bergbusch E J, Bernes T A, Barry L M, Blackburn R G,
Catley-Carlson M, Blouin L, Lavoie-Abate M, Johnson E R,
McPhail D S, Pelletier N, Wright D S.
Privy Council Office
Dudoit A.

Law of the Sea—\$173,137

Members of the Senate
Williams Hon G.
Members of the House of Commons
Anderson H J, Leggatt S, Marshall J, Munro D W, Romkey W.
Canadian International Development Agency
Primeau W.
Energy Mines and Resources
Crosby D G, Gauvin M, Jackson W H, Pasho D.
Environment
Applebaum B, Baynes E R, Caskey C, Cooper E J, Kingham J D,
Needler A W H, Walsh M H.
External Affairs
Auger R, Baxter K, Beesley J A, Bertrand L K, Bisson G, Boggs
M J, Chisholm D J, Clark L S, Conley M, Cote H, Davison C,
Dufour S R, Durocher M G, Fournier P, Fredette J, Herman L,
Hoganson M J, Kulhanian L, Larocque C, Latreille R, Legault L
H J, Leger G A, Luxton A E, Mawhinney B, Millerson H E,
Nadeau C, O'Brien E, Prew F, Reimer G H, Reimer L, Richard
R, Scott B, Sokoliuk M, Ueyama D, Walsh J E.

Finance
Guillemette N.
Justice
Bluteau A, De Mestral A.
National Defence
Donaldson D R, Mason L G.
Secretary of State
Germain M.

Transport
Parsons R W.
Provincial Governments
Conrad R G, Kavanagh J W, Martin C, Mohide T P.
Non-Government
Campbell K M, Clarke K H J, Clifton J, Condon K, Hewison G,
Pyke H D, Quinlan M J, Spitz J N, Yeung F.

Multilateral Tariff and Trade Negotiations—\$27,838

External Affairs
Bernes T R, Douglas P.
Finance
Iwassa D, Laschinga F, Loomer J, Russell L M, Sutherstrom D
L.

Industry, Trade and Commerce
Eastham P, Elliot G, Lonno O V, Smith E W.
National Revenue
Zerr P E.
Supply and Services
Marshall D L.

North Atlantic Treaty Organization—\$15,554

Members of the House of Commons
Danson Hon B, Jamieson Hon D.
External Affairs
Bacon T C, Burney D H, Caseley S, Delvoie L A, Dollimore L K,
Goldschlag K, Hamelin D B, Hanson S B, Hardy J E G,
Johnstone B V, Johnstone R, Lever A N, Mathewson A de W,
Riddell G C.

Organization for Economic Co-Operation and Development—\$11,999

Provincial Governments
Arpin R, Fleming J R, Fontaine P, Guy A J Y, Hastings H I,
Moase L, Soles A.

Security and Co-Operation in Europe—\$169,035

Members of the Senate
Bosa Hon P, Marchand Hon J, Phillips Hon O H, Thompson Hon
A E, Yuzyk Hon P.
Members of the House of Commons
Brewen A, Caccia C, Cafik Hon N, Clarke W H, Haidasz Hon S,
Holt S, Joyal S, Kaplan R, Korchinski S, MacDonald D, Mar-
ceau G, Mitges G, Pelletier I, Skoreyko W, Stollery P, Trudel J.
External Affairs
Anstis C, Ashton E B, Bigonnesse R, Bradshaw J, Chisolm E,
Court C, Delvoie L A, Delworth W T, Etheridge N H, Gautreau
M, Goldschlag K, Gombay J P, Haley A, Lemay S J, Livingston
J, Metz C, Moran M H, Nigl J, Nykiforuk G, Paradis J G, Reid
J, Strickland A, Whitcomb A.
National Defence
Toogood J.
Secretary of State
Kruhlak O H.

United Nations Economic and Social Council—\$16,541

External Affairs
Bruce G F, Gillies B, Hahn P, Kinsman J, Larocque N.

United Nations Education—\$16,956

External Affairs
Dumas A.
Provincial Governments
Beauchemin R, Faris D, Fontaine P, Hanuschak B, House W,
Golde N, Wells T L.

United Nations Educational, Scientific and Cultural Organization—\$16,713

Canadian International Development Agency
Dawes F.
External Affairs
Beaulne Y, Choquette G, Cloutier C.
Provincial Governments
Clements G, Fisher H K, Hurnard J.
Non-Government
Maldague M, Francis G.

United Nations General Assembly—\$170,912

Members of the Senate
Bosa Hon P, Phillips Hon O H, Stewart Hon D G.

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Concluded

Members of the House of Commons

Alexander L, Benjamin L G, Bussiers P, Cadieu A C, Campbell C, Campbell J, Condon J L, Crosbie J C, Dawson D, Dinsdale Hon W, Douglas T C, Duquet G, Flynn J, Francis L, Halliday B, Jamieson Hon D, Kaplan R, Lachance C A, MacDonald D, MacGuigan M, Patterson A B, Raines M, Roche D, Roy J R, Roy M, Stewart C, Tessier C, Wood D.

External Affairs

Anshan M, Bourassa J, Brown B V, Burney D H, Capozzi M, Charpentier R, Copithorne M, Couture M, Dickson B, Faris J, Goldschlag K, Gotlieb A E, Hamman B, Jalbert O, Jay R H, Johnson W C, Johnston S, Larocque C, Latremouille L, Lefort M, Lever A N, McDonnell N C, Newton T L, Pearson G A H, Robertson D C, Roussin M, Ruddock F S, St. Jacques G, Simard J, Skinner G R, Small C J, Stephens D, Wang E B, Wright D S.

National Health and Welfare

Loranger J.

National Research Council

Butler G.

Privy Council Office

Dudoit A.

Non-Government

Keenan J T, McDonald R S, McGregor W E Y.

Miscellaneous Conferences and Meetings—\$37,299

Canadian International Development Agency

Doucet D, Ouellette G.

External Affairs

Beaulne Y, Choquette G, Desloges N, Fieldhouse J R W, Howe A V, Hughes J D, Lalonde G, Martel E, Mitchell G, Montpetit J, Periard G, Perron N, Plourde R, Tardiff L P, Wright D S.

Justice

Tassé R.

Ministry of State for Science and Technology

Hudon L D, Mullen J.

Provincial Governments

Anderson L, Arcand G, Aucoin R, Augaitis B, Boudreau D, Chénier-Fergusson D, Clare W, Coleman A J, Demisch M, Ellemmer J, Hebert R, James C R, Junke K, Lowe B, McRae A, Mitchell W, Ouellet J P, Pereira N, Poirier B, Raymond G, Rebrin I, Saint-Onge A, Semchyshyn C, Shapiro J, Shatz R, Speakman J, Steer W, Tétreault V.

Non-Government

Baudoin J L, Boulanger C, Brebner A, Escardo M, Isabelle L, Latham K W, McLellan F M, Vass S.

INDUSTRY, TRADE AND COMMERCE

TRADE-INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

Mining Equipment Seminar in Hungary, May 11-13, 1977—\$9,599

Government Delegates

McLaren N G.

Non-Government Delegates

Ball D G, Dea P M, Foster G, Hallett G D, Loretto J C, Parkes D M.

Agricultural Equipment Mission to Australia and New Zealand, November 10-25, 1977—\$20,107

Government Delegates

Moffatt D.

Non-Government Delegates

Binette N, Bourgault F, Bowren K, Downes J, Lipsitt M, MacDonald G, McLeod D, Stampfer G, Westelaken C.

Defence Products Mission from Nigeria, March 19-31, 1978—\$4,181

Government Delegates

Buriannyk K, Butler D, McLennan D P.

Non-Government Delegates

Offiong E A, Olumide Commodore O, Osho Group Captain G P, Williams Lt Col R.

Pulp and Paper Mission to Japan, March 2-10, 1978—\$14,377

Government Delegates

Vandervlen K.

Non-Government Delegates

Bell T J, Hallgrimson L J, Hart H, Knudson C C, Prentice J G, Stangeland T O, Walsh E P, Zimmerman A H.

Furniture Mission to Japan, September 1-11, 1977—\$10,742

Government Delegates

St-Laurent M, Takazoe N, Tittley J.

Non-Government Delegates

Cockerill G J, Defehr A A, Drouin M, Feldstein M, Mottais P, Nadeau B F, Seguin R.

Telecommunication Mission from Costa Rica, August 21-27, 1977—\$4,578

Government Delegates

Potter W M.

Non-Government Delegates

Cruz M A, Delgado M T, Mora A C, Mora W.

Thirteenth Annual Lumber Industry Meeting, Boston, October 11, 1977—\$1,157

Government Delegates

Lockhart D, Selin A.

Non-Government Delegates

Adams J, Adrien D, Allen L M, Allman S, Anctil N, Anctil Y, Anderson C H, Archambault R, Barry J and wife, Bélanger R, Bélanger Y, Berthiaume G, Blais R, Boudreau J, Boulet J, Brassard G, Buchanan J A, Burke J, Burke T, Bryden W H, Byrne G H, Cadrin R, Cannon R R, Cardinal J Y, Careau J, Castonguay M, Charest P, Ciesicki H A, Cooper R, Corrice A, Coté G, Cunningham C, Cushman E O, Cushman E S, Cushman H S, Cyr R, Davis J, Dent P, Dickinson R E, Douglas L, Doyle E, Drabkin I, Drabkin B, Ducharme R, Farrell M N, Foley L, Furman H, Furman R, Gardiner J T, Gaudreau C, Gaudreau G, Gbur J, Gillies B, Goodman B, Grancy M, Grinnell A, Guerette C, Guerette M C, Gunn D, Hammond R D, Herrmann C R, Hughes J, Irving J D, Jacques G, Jacques J, Jean H, Karis M, Keshan O, Kelting N, Keroack R, Lantz G H, Lapointe L, Larlee R K, Lauzon M, Laval M R, Lawrence D, Lawrence R, Lefebvre G A, Leskawa R, Letourneau N, Lowe G E, Macpherson A, McCarthy A, McGill J K, McGrath R I, McNutt J L, Merrill J, Mitchell J, Mondor A, Nadeau M G, Nolan R A, Noyes L E, O'Keefe J B, O'Leary J R, O'Reilly P, Pelletier C, Pepin V & wife, Perrier G, Plourde R, Pratt S B, Prendegast J F, Quink T F, Rhéaume M G, Riley D, Riley R W, Ritz T, Rivière N, Rodrigue J M, Roleau D, Rossmeisl P, Routhier E, Rowe T, Rowell C H, Rowell S H, Ruff W K, Ruscio J, Seale L M, Searles R, Sears J, Senecal W J, Slater R, Smith D, Smith J, Solumchuck B, St-Onge R G, St-Pierre A, Starrak D, Sylvain Y, Tanguay D, Thibault B, Thompson B J, Thompson J D, Truchon A, Vanier P, Veillette Y, Vincello V, Weiss H, Whippen B, White T, Wysong C.

Christensen A. Fillmore B.

Transportation and Communications (2)—Continued**INDUSTRY, TRADE AND COMMERCE—Continued****TRADE-INDUSTRIAL PROGRAM—Continued**

Non-Government Delegates

Alliku A J, Firth B G, Rowson R, Stean R S, Wilson A D.

Technical Housing Mission from Belgium, October 15-28, 1977—\$22,589

Government Delegates

Keymolen F, Melnyk J.

Non-Government Delegates

Albert B, Bruggemans J, Calemain W, Charler P, DeBaere K, Desimpelaere W, Lamy J, Pasture C, Stassen R, Venstermans J.

Canadian Lumber Mission to Spain, Italy and Greece, October 28 to November 15, 1977—\$7,214

Government Delegates

Monaghan M J.

Non-Government Delegates

Alix G, Balmer J, Gamlin S, Lacroix P, Sereny J.

Fishing and Fish Processing Equipment Mission from Portugal and Mexico, September 3-14, 1977—\$6,560

Government Delegates

MacWaters A.

Non-Government Delegates

Cadete B, Cruz A L, dos Santos A V, Garcia J A.

Livestock Seminar in Hungary and Yugoslavia, May 7-17, 1977—\$6,807

Government Delegates

Merkley C.

Non-Government Delegates

Burnside Dr E B, Clemons D, Lewis Dr A, Stone Dr B, Williams Dr C M.

Electrical Power Seminar, Colombia, March 8-15, 1978—\$17,638

Government Delegates

Jury E J, Quarterman C D, Vandenhoff M.

Non-Government Delegates

Bath D, Charest M, Desbaillets J A, Good G, Mabbott A, McAllister G, McCrea G G, McNaughton D H, Miletics T, Pronovost R, Sturton A B.

Jewellery Buyers Mission from Japan, January 29 to February 7, 1978—\$13,783

Government Delegates

Ishida S, Kondo M, Van Zant J W.

Non-Government Delegates

Ihara G, Kato K, Taga K, Uki Y, Wakete M.

Postal Automation Seminars in Eastern Europe, May 14 to June 2, 1977—\$13,174

Government Delegates

Beadle J A, Fultz J G.

Non-Government Delegates

Adriaenssens L, Cameron W K, Camire R, Holmes D, Paddock K, Reilingh A.

Defence Products Mission from Bolivia, September 24 to October 7, 1977—\$6,046

Government Delegates

Erskine J B.

Non-Government Delegates

Gutierrez Capt A, Inchausti Maj W, Palenque Col V.

Mining Equipment Mission from Peru, June 11-24, 1977—\$16,382

Government Delegates

McLaren N.

Non-Government Delegates

Eyzaguirre V, Iberico M, Leon A, Rios I, Romero E V, Zevallos H.

Potash Seminar to the People's Republic of China, May 3-21, 1977—\$11,590

Government Delegates

Johnson W E, Lin H Y, McCormick G E.

Non-Government Delegates

Hatch E E, Pretty K M, Rennie Dr D A, Von Vexhall H R.

Ministerial Mission to Israel, May 21-30, 1977—\$78,180 (total for three parts)

Government Delegates

Charland C T, Chrétien The Honourable J, Goldenberg E S, Heatley G E, Kelso E, Lambermont J P, MacNeil J L, Paquette R, Perron A, Wood D P.

Non-Government Delegates

Baltayan J V, Brewer P G, Cowpland Dr M C, Danard A B, Dickey J, Gillitt W, Hand C S, Levin J, Lewis V L, Prager S G, Price R W, Sullivan K, White Dr H S.

*Ministerial Mission to Iran, May 12-19, 1977—**

Government Delegates

Charland C T, Chrétien The Honourable J, Goldenberg E S, Jackman F T, Jeffery W E, Ladouceur D E, Lambermont J P, MacNeil J L, Murison W W, Paquette R.

Non-Government Delegates

Baltayan J V, Chapin V L, Corriveau J, Côté G J, Duguay J G, Greffis A T, Hand C S, Hercus B B, McConnell H D, McCullough E E, Rivington N, Rondeau G, Roth S, Sharp F R, Trigg E A, Whelan H J.

Ministerial Mission to Saudi Arabia, May 18-25, 1977

Government Delegates

Brusenbauch B M, Charland C T, Chrétien The Honourable J, Fyfe D, Goldenberg E S, Keys G T, Lambermont J P, Lockhead R, MacNeil J L, Paquette R.

Non-Government Delegates

Adams R C, Baltayan J V, Brown R W, Dagenais C A, Desourdy M, Dorward F R, Duguay J G, Erickson A, Gagné C A, Hand C S, Jackson B E, Kostyshyn W, Lundrigan A R, McConnell H D, Prinsloo C J, Scott J, Simpson W T, Timmins J A.

Ocean Industries Mission to S. E. Asia, February 10-24, 1978—\$15,621

Government Delegates

Rowland B J.

Non-Government Delegates

Bennett J, Collie R, Gardner K, Lyons D, Mason B, McDonald D.

Electrical Power Mission from Poland, September 19 to October 1, 1977—\$10,940

Government Delegates

Barnes J, Szymanowski J.

Non-Government Delegates

Creed Dr F C, Dryzek T, Filemonowicz J, Frydryszak Dr E, Gawad K, Grabowski A, Gruszczynski Dr L, Grzybowski Dr S, Hinton D, Janischewskij Prof W, Kalamán B, Latak Dr W, Sinclair Dr G, Strojny Dr J, Toron Dr M, Wojnar Dr A.

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Postal Seminar in U.S.S.R. and Austria, February 3-16, 1978—\$18,202

Government Delegates

Koski R.

Non-Government Delegates

Adriaenssens L, Beadle J A, Fultz J G, Leach D, Reilingh A, Ronson D.

Ministerial Mission from the Sudan, July 25 to August 7, 1977—\$25,546

Government Delegates

Beeman W J, Ladouceur D E, Scott G J.

Non-Government Delegates

Hashim T, Khal His Excellency Dr M, Mansour A G, Satti Dr N, Taha Dr A R, Tayeb H A, Zubier M K.

Metallurgical Equipment Mission to Poland, October 20-30, 1977—\$6,820

Government Delegates

Janigan D J, Morrison A J.

Non-Government Delegates

Fisher P J, Herd R C, Sanderson K, Tambling K, Wright F, Zaleski J W.

Ministerial Mission on Urban Transportation from Thailand, April 3-7, 1977—\$4,205

Government Delegates

Beadle J A, Lancaster J E, Lang J H, Laughton C H, Power J T.

Non-Government Delegates

Apaichatibutra J, Koosvwan T, Manasikarn Y, Sangnin Maj K, Sasibutra C, Sundaravej Col A, Sundaravej The Honourable S, Sundaravej S, Yuktanant Capt A.

U.S. Marine Dealers to Toronto Boat Show, January 12-13, 1978—\$12,069

Government Delegates

Hill J, Lambermont J P, Mutton J.

Non-Government Delegates

Ahern B, Arbaugh T, Bailey J H, Barboza E, Benjamin S & wife, Bonhard R H, Barboza E, Benjamin S & wife, Bonhard R H, Brider D, Bower J, Burns D, Bryant E, Clark M, Coope W, Costa M, Cully J, Devereux J, Felsenfeld N, Fidler J & wife, Filk R & wife, Fleming C J, Frantz H, Fraunhein J, Gibbons B, Hainen J, Hamilton R & wife, Haugan M, Hinkel W, Hunt W & wife, Jessop G P, Keat J, Konnersman P, Levin S & wife, Light S, Loader C, Logan G, Lotz T, Marrow F R, Maslyn D, Matthews T, McCallion K, McLaughlin G, McLaughlin J, Meuche C, Miller A, Miller J R, Moody M, Murray T, Nickerson D B, Nicolle B, O'Neill P, Overcamp P, Peterson C, Peterson E, Prelovich W & wife, Rocknak C, Ross J W, Rossano G, Rylander N, Sandsmark R, Smith E, Smith G, Steadman E, Stuart D A, Sullivan J, Sutter C, Wainwright C, Wallace G, Watt A W, Wells C, Wood J, Yauch M, York D, York R & wife.

Pulp and Paper Technology Mission to People's Republic of China, November 10-29, 1977—\$25,577

Government Delegates

Ho Y, Ward E J.

Non-Government Delegates

Best D P, Fisher J P, Flater G G, Fraser D S, Gendron P R, Hart H, Hughes W L, Hughson G D, Turner W I.

Sawmilling Technology Specialist to Klagenfurt Timber Fair, Austria, August 13-21, 1977—\$1,858

Non-Government Delegates

Stieda Dr C K.

Agricultural Equipment Mission from China, August 25 to September 15, 1977—\$2,326

Government Delegates

Brusenbauch B M, Duval J, Green G W.

Non-Government Delegates

Chao Y, Chen J, Ha S, Ho C, Hsu C, Kan M, Li C, Lin C, Liu C, Tung K, Wang C.

Petroleum Mission from Venezuela, May 23-28, 1977—\$9,859

Government Delegates

Foley G J, McGregor R K.

Non-Government Delegates

Aranjo J B, Hernandez P L, Leon L, Moralis L, Newman R, Parra J M, Saa P J.

Ministerial Mission to Morocco and Algiers, September 15 to October 1, 1977—\$59,984

Government Delegates

Ares J, Bournival R, Bureau Y, Charland C T, Goyer J P, Keys G T, Ladouceur D, Lambermont J P, Marceau R, Messier M, Perron A C, Roy J R, Seigneur F.

Non-Government Delegates

Baird J G, Belisle D, Booth K C, Brewer P G, Bruneau C, Desjardins M, Dexter G, Farquharson D, Gibbens R G, Gordon S, Gourdeau J P, Labbe P, Lock N M, Longpré P, Loriaux J, Mostardi S, Nemethy L, Otto L, Ouellet J E, Rigby D E, Rivard J, Roth S, Rouleau C, Sabourin R J, Samson J E, St. Arnaud S, Thiry C.

Businessman's Mission to Brussels, November 22-30, 1977—\$7,025

Government Delegates

Barnes J, Brennan M, Bureau Y, Charette S, Eagan A, Filshie M A, Guérin A M, Horner The Honourable J & wife, Johnson R, Lane A W, MacLeod C, Mathys F, McPhail D M, Thomson A.

Non-Government Delegates

Anctil A, Annan D, Baxter C, Beaulieu H, Bentley G F, Bergeron D, Bienvenu P, Bilodeau R J, Binnerts R E, Bisnop P, Black W G, Bogdanovich A, Boisvert M, Bormann M W, Brennen J, Brewer P G, Brighton B G, Brill D J, Bryden W H, Buck R C, Burrows J W, Bush H H, Cameron E A, Caplan L D, Carlberg A, Carman J K, Champagne G B, Clarke L, Coulter M A, Comeau P A, Cooper J, Côté B G, Crosby H E, Cummings A F, D'Amour M, Deacon P, Donnelly W E, Dorais J, Dougheney J, Duggan P, Dyke L R, Egglegston D, Emery R W, Farquharson D, Fincham C F, Fraser D, Gazaille G, Geoffroy H, Gill D E, Goyette J Y, Grant J, Guilbert G, Guerette G, Hall W W, Harrison E P, Hastings R, Hatch R E, Hayes L, Heon A J, Hepburn J F, Hodgson P W, Hofmann H, Holt L, Hooper S W, Hora O, Hoveland J, Howey L, Hudson J W, Hughes H V, Jacques E L, Javorek L, Jay J, Jonah D & wife, Jones T, Kade J G, Keys D, Kedgley G H, Kendrick J S, Kirby D, Klassen E J, Kohler M, Langen R, Langdon J D, Langille W, Lavelle P J, Lavigne M, Lawler-Wilson Dr C, Lawrence R D, Leblanc C, Lush G E, MacBeth H, Matthews D C, McAvity J M, McCain A H, McCarthy F S, McGill B J, McGougan A C, McGrory H, McLean C M, McLennan Dr J D, McLennan K, McMillen A, McWilliam E, Melin P, Méthot A, Middlestat L, Minatel O, Morrow W O, Nadeau R, Neron P, Nickerson E, Nolan F J, O'Brien B, O'Brien M, O'Flynn M, Pawlawski P F, Perrier G, Phillips R, Power L E, Prieksaitis B, Price F, Rankin I F, Reid I J, Rij J V, Rochefort L, Rodgers T, Rose H V, Ross I S, Reuters A P, Rutter F, Ryan W J, Rynard H C, Sarsons K D, Scott K,

Transportation and Communications (2)—Concluded

INDUSTRY, TRADE AND COMMERCE—Concluded

TRADE-INDUSTRIAL PROGRAM—Concluded

Seastone Dr D, Sénécal G, Shaske E G, Simmonds J, Sievert F J, Single L, Smith A R, Smith B, Smith R J, St-Hilaire M, Stachenko S, Steel W, Stevens L, Steves H, Stock V N, Sutherland R E, Szasz P, Tait J W, Teutsch K, Thompson W G, Tomlinson Prof J W, Van der Haut V L, Varah R, Vaughan R P, Wall E, Weinstein W, Whissel P, Widdrington P N, Wilfey J, Wisener R A.

Steel Mill Equipment Mission, Caracas, Venezuela, March 13-17, 1978—\$13,658

Government Delegates

Elliott J A, Morissette F E, Morrison A J, Rousseau R, Vanden-hoff M E, Veenema F.

Non-Government Delegates

Carmichael R F, Fisher P J, Graham J, Lefevre J V, McVeigh H G, Morris C E, Warr H A, Wunsche E R.

Electrical Contractor's Mission to Saudi Arabia, February 1-17, 1978—\$326

Government Delegates

Rifaat M.

Non-Government Delegates

Brodhurst R, Kellett E G, Korabi T, Latendresse J H, Mollenhauer G L, Moore J E, Wilson J H.

Mobile Airport Equipment Mission from Egypt, Iran, Peru, Algeria, Singapore, Turkey, Venezuela and Yugoslavia—March 5-10, 1978 and, March 19-24, 1978—\$36,622

Government Delegates

Harman J, Ladouceur D.

Non-Government Delegates

Antri M T, Argila Col C P, Asanovic M, Beghdadi M, Bennaceur A, Bolivar Dr J R, Bratej D, Cajja S, Chavoshi B, David P P, Eren V, Hashad Air Marshall M N, Jakovac S, Jovanovic P, Lassel M, Maleki E, Oquero Col D J, Ostojic B, Puppi B, Rabieh Brig H S, Segundo A, Suh S, Valencie D, Zorlutuna E.

Canada/China Joint Trade Committee, March 27-28, 1978—\$2,976

Government Delegates

Burbridge J, Charland C T, Duval J, Lin H Y.

FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servants \$1,201,955, removal \$120,943, bus tickets \$9,831, taxi charges (excluding taxis on Travel Claims) \$57,553, travel of non-public servants \$41,058, transportation of things (except mail) \$225,574, parcel post \$4, postage \$2,384,605, telephones \$1,715,369, telegrams \$33,498, telex \$2,374.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

TRANSPORTATION AND COMMUNICATION SERVICES INCLUDED: Travel of public servants \$2,000, postage \$8,619, telephones \$17,787, telex \$6,194.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$7,251,247, in Canada \$53,914,518, travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$6,355,330, travel of medical and dental patients \$1,197,653, travelling expenses related to training and recruiting \$4,347,040, administrative travel and transportation expenses of regular force personnel and civilian employees \$27,985,277, travelling and transportation expenses of sea, land and air cadets, civilian instructors and regular force personnel in support of reserves \$6,827,558, reimbursement of rent or lease liability \$266,528, commuting allowances \$1,030,548, costs related to relocation of civilian employees \$709,923, costs relating to release of service personnel \$4,027,660, freight, express and cartage \$10,253,551, postage including meter postage and rental of post office boxes \$1,714,275, long distance tolls \$3,145,958, telegrams, cables, telex messages charges and rental of telex \$192,657, rental of circuits, telephones and telephone exchange, and communication facilities \$33,339,480, other communication services \$17,673.

Information (3)

INDUSTRY, TRADE AND COMMERCE

PUBLICATIONS PRINTED AND PAID FOR IN 1977-78

Publication	Quantity	Cost
		\$
Ferries, Bridges, Cruises—Traversiers, Ponts, Croisières	77,600	23,167
So You're Going to Canada	19,150	2,055
Canada Vacations Unlimited	2,631,218	184,450
Tourism Everybody's Business—Le Tourisme C'est Votre Affaire	26,400	2,475
Travel Information	1,746,438	180,311
Travel Digest—Actualités Voyages	69,575	8,822
Planning Festivals and Events—L'Organisation de Festivals et D'événements Spéciaux	17,100	13,097
Canada Booklet	675,155	82,999
Metric Signage Sheets	2,200	139
Consortium	66,900	4,953
Passenger Air Transportation and Tourism in Canada 1976—Voyages Aériens et Tourisme au Canada 1976	1,405	3,414
Rendez-Vous Canada	1,240	3,559
Winter Lure	127,725	41,961
Activity Planning Calendar	1,100	259
Canadian Routes—Trajets Canadiens	298,800	107,657
Package Tour Books	224,401	65,962
Summer in Canada—Été au Canada	3,000	3,000
Festivals 1977	219,200	8,410
Lieber Canada Freund Letter	7,500	2,005
National Parks	3,000	300
1978 Wall Calendar	4,180	2,070
Canada 700 Vacation Packages	10,747	20,839
Winterfun Canada	36,000	4,407
Events/Attractions	242,280	21,697
Highway Maps—Carte de Planification des Vacances	1,877,360	198,920
Posters	90,490	30,061
M.&I.T. Brochures	5,000	7,641
Logo Sheets	2,506	657
Business Reply Cards for Canada Travel Literature	1,874,010	40,879
Sales Aids—Aides à la Vente	23,130	4,815
Merchandising Kits	12,094	5,732
Shell Folders	1,488,000	55,142
Directory of Courses—Répertoire des Cours	8,517	14,726
		1,146,581

Statistics Canada

EXPENDITURES INCLUDED: Advertising Want Ads \$1,822, advertising publicity \$23,119, printing publications \$1,808,492.

Information (3)—Concluded

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Printing services \$8,444,631, photographic and press clipping service \$29,952, recruiting advertising \$3,092,855, participation in Service exhibitions and displays \$572,646.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Advertising in respect of income tax filing, contract amount of \$750,000 given to Vickers and Benson Limited in 1976-77; the expenditures for 1977-78 were \$307,382. Advertising in respect of income tax filing, contract amount of \$800,000 given to Jacques Dussault et associés in 1977-78; the expenditures for 1977-78 were \$716,147. Advertising in respect of the requirement that all bondholders must have Social Insurance Numbers when cashing bond interest coupons in accordance with Bill C-22, contract amount of \$95,000 given to Vickers and Benson Limited in 1977-78; the expenditures for 1977-78 were \$35,108.

Rentals (5)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Rental of buildings \$9,270, rental of motor vehicles \$1,829, rental of computers \$5,315,054, rental of office machinery and equipment \$676,575, rental of furniture and fixtures \$14,858, rental other \$225.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

RENTALS CONSISTED OF: The rental of data processing and office equipment \$10,480.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Rental of land without buildings \$1,894,412, rental of living quarters and buildings \$7,076,077, rental of data processing equipment and software \$6,146,074, rental of office equipment \$2,494,957, rental of machinery and equipment \$681,885, rental of motor vehicles \$5,174,462, miscellaneous rentals \$1,064,292.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Rental of data processing equipment \$6,139,063, rental of office equipment \$838,017, other rentals \$63,283.

Purchased Repair and Upkeep (6)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Repairs to furniture and fixtures \$5,448, tenant services—replacement and repairs to equipment (not normal wear) \$5,585, tenant services—repair to equipment (installed and used by occupant) \$412, repairs to computers \$195,926, repairs to trucks \$7,077, repairs to office equipment \$143,963, tenant services—alterations \$117,941, tenant services—replacement of items supplied as tenant services \$6,599, tenant services—cost of moving departmental staff \$2,313.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

EXPENDITURES INCLUDED: Premises renovations \$237.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works—maintenance projects and services carried out by contract \$64,039,058, repair of medical and dental equipment and supplies \$252,424, maintenance of data processing equipment \$2,551,080, repair of furniture and furnishings including office furnishings and equipment \$730,962, repair of electronic, electrical and communications equipment \$5,976,649, repair of armament \$1,265,368, repair, overhaul and modification of ships, auxiliary vessels and small boats \$24,287,277, repair of mechanical and electro-mechanical equipment—sea \$1,964,907, repair, overhaul and modification of airframes and aero engines including spares and accessories \$81,711,622, repair of instruments \$21,504,097, aircraft storage and civilian maintenance \$1,772,727, repair, overhaul and modification of mobile equipment—land \$9,030,202, repair of miscellaneous equipment \$8,375,977.

Utilities, Materials and Supplies (7)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Petroleum \$7,385, office machinery \$18,410, library books and reference material \$193,947, publications for crops correspondence \$2,187, reference material \$56,337, punch cards and tapes for provinces \$105,504, office supplies \$1,219,744, photo composition \$161,905, printing of forms \$1,887,708, microfilm processing \$113,709.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: Office stationery and equipment, printing materials, supplies and books and periodicals \$16,319.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services \$47,125,247, food purchases in Canada \$30,926,138, messing cash allowance \$1,230,208, food purchases outside Canada \$2,861,205, purchase of construction materials \$33,679,975, solid fuel for heating, cooking, and power generating units \$1,762,586, paints, oils, insecticides, disinfectants and cleaning materials \$9,179,991, liquids and gaseous fuel for heating, cooking and power generating units \$25,751,862, gasoline, fuel oil and lubricants for mechanical equipment, aircraft and ships \$89,197,960, metals and general hardware \$6,957,375, uniforms, working and protective clothing \$29,134,510, household furnishings excluding major appliances \$1,924,276, mess and galley utensils, cutlery and glassware \$2,937,463, consumable dental, optical and medical supplies \$6,575,035, printed forms, text books, office stationery, engineering orders and school supplies, \$19,475,039, photographic, drafting and cartographic supplies \$3,529,733, packaging, preservation, storage and dunnaging materials \$4,036,101, camp stores \$1,569,854, miscellaneous expendable or consumable items not specifically covered elsewhere \$19,781,880, mechanical and electro-mechanical repair parts for ships \$20,034,599, spare parts, accessories and modifications for armoured fighting vehicles including amphibious types \$263,158, spare parts and accessories for special training equipment \$545,890, aircraft engines, airframes and spare accessories \$27,260,709, spare aircraft instruments \$2,329,123, cooperative logistics and supply arrangements \$41,909,258, spare parts, accessories, attachments and modifications for mobile land equipment \$9,719,902, spare parts accessories and modifications for weapons fire control

Utilities, Materials and Supplies (7)—Concluded

NATIONAL DEFENCE—Concluded

DEFENCE SERVICES PROGRAM—Concluded

\$2,462,041, spare parts and accessories for electrical, electronic and communications equipment \$31,875,868, workshop and general garage equipment \$1,791,153, musical instruments \$227,916, life saving, safety, diving and airdrop equipment \$1,200,994, electrical generators, lighting plants \$529,736, field engineering equipment and research laboratory equipment \$313,066, hand tools and cutting instruments including tradesmen's tool kits \$3,525,144, miscellaneous technical equipment not specifically covered elsewhere \$8,219,065.

All other Expenditures (12)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Miscellaneous expenditures \$2,184.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

Miscellaneous expenditures: \$66.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Defence Construction (1951) Ltd—Expenses \$5,859,000, Official hospitality (Other than foreign service) \$384,414, funeral expenses \$179,179, landing fees \$592,937, mapping, charting and air survey photography \$263,168, ex-gratia payments \$34,097, grants for reading rooms, recreational and reference libraries \$74,091, grants and allowances for maintenance of physical fitness equipment \$621,678, grants for bands \$93,502, compensation for loss or damage to property or injury to persons, including collision claims \$4,288,993, cadets contingency allowances \$144,193, reserves contingency allowances \$163,698, miscellaneous expenditures not provided elsewhere \$2,543,936, Federal Court Awards \$124,946, loss on exchange \$275,905(Cr), foreign service official hospitality and representational expenses \$422,229. In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to TB 694890 12 February, 1970 funds for official hospitality expenses have been approved for the fiscal year 1977-78 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

Appointment and place	Rank	Official hospitality allocation
		\$
Canadian Forces Attache, Brussels, Belgium	Colonel	1,200
Canadian Forces Attache, Prague, Czechoslovakia	Colonel	5,440
Canadian Forces Attache, Canberra, Australia	Lieutenant-Colonel	4,590
Canadian Defence Attache, Paris, France	Brigadier-General	9,556
Canadian Forces Attache, Paris, France	Lieutenant-Colonel	3,750
Defence Research Attache, Paris, France	Civilian	4,705
Canadian Forces Attache, Bonn, Germany	Colonel	4,540
Assistant Canadian Forces Attache, Bonn, Germany	Major	2,366
Canadian Forces Attache, Tel Aviv, Israel	Colonel	4,448
Assistant Canadian Forces Attache, Tel Aviv, Israel	Major	3,330
Canadian Forces Attache, Rome, Italy	Colonel	5,476
Canadian Forces Attache, Tokyo, Japan	Colonel	8,807
Canadian Forces Attache, Oslo, Norway	Colonel	4,646
Canadian Forces Attache, Warsaw, Poland	Colonel	6,954
Canadian Forces Attache, Tehran, Iran	Colonel	5,335
Canadian Forces Attache, Ankara, Turkey	Colonel	8,394
Canadian Forces Attache, Cairo, Egypt	Colonel	5,295
Canadian Forces Defence Attache, Moscow, USSR	Colonel	11,393
Assistant Canadian Forces Defence Attache, Moscow, USSR	Lieutenant-Colonel	11,943
Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	11,868
Canadian Forces Attache, Belgrade, Yugoslavia	Colonel	9,315
Canadian Forces Attache, New Delhi, India	Colonel	5,029
Canadian Forces Attache, Islamabad, Pakistan	Colonel	5,365
Air Advisor, Dar ES Salaam, Tanzania	Major	7,337*
Military Adviser to Canadian Delegation, Brussels, Belgium	Colonel	2,592
Canadian Standardization Representative, Canberra, Australia	Major	2,730
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea	Major	8,461
Canadian Forces Attache, Peking, China	Colonel	8,461
Canadian Forces Attache, Beirut, Lebanon	Lieutenant-Colonel	5,600
Canadian Liaison Officer, Headquarters CENTAG, Heidelberg, Germany	Lieutenant-Colonel	1,980
Canadian Military Representative to NATO Military Committee, Brussels, Belgium	Lieutenant-General	24,500*
Canadian National Military Representative (SHAPE) Casteau, Belgium	Colonel	7,194
Commander Canadian Forces Europe, Lahr, Germany	Major-General	25,565*
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany	Brigadier-General	1,400
Assistant Chief of Staff Personnel and Administration (Allied Forces Central Europe), Brunssum, Netherlands	Brigadier-General	1,680
Amphibious Warfare Officer, Karup, Denmark	Lieutenant-Colonel	1,400
Canadian Faculty Adviser NATO Defence College, Rome, Italy	Colonel	1,864
Canadian Liaison Officer at Headquarters Landjut, Rendsburg, Germany	Major	1,400
Canadian Liaison Officer, Headquarters VII United States Corps, Stuttgart, Germany	Lieutenant-Colonel	1,400
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway	Lieutenant-Colonel	2,725
Canadian Delegate to mutual balanced Force reduction, Vienna, Austria	Colonel	6,325
NATO Delegation Brussels, Belgium	Civilian	14,300*
Defence Financial Advisor, Bonn, Germany	Civilian	4,335
Deputy Chief of Staff United Nations Forces, Nicosia, Cyprus	Colonel	6,445
Deputy Commander NORAD Colorado Springs, Colorado, USA	Lieutenant-General	10,295
Commander Canadian Defence Liaison Staff, Washington, DC	Major-General	86,316*
Commander Canadian Defence Liaison Staff, London, England	Brigadier-General	39,549*
Canadian Forces Liaison Officer, Bermuda	Major	1,400
Canadian Liaison Officer, Ulm, Donau West Germany	Lieutenant-Colonel	1,400
Commander Canadian Contingent United Nations Emergency Force, Middle East, Ismailia, Egypt	Brigadier-General	9,625
Canadian Liaison Officer United Nations Troop Supervisory Organization	Lieutenant-Colonel	600
Canadian Liaison Officer United Nations Military Observer Group India/Pakistan	Lieutenant-Colonel	600

* These posts have been allotted funds under the "Mr. Canada" concept in that the senior member serving in the area is designated to carry out official hospitality functions; however he utilizes funds allocated to him by assigning specific responsibility to other members to entertain on his behalf.

Receipts and Revenues Credited to the Vote (13)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: rentals: married quarters (excluding charges for utilities) \$36,574,520, single quarters \$5,630,570, garage and trailer space \$424,747; utilities—married quarters \$9,952,622, sales of public meals (prepared rations) \$15,922,754, sales of Canadian Forces uniforms and related items \$2,230,748, secondment of military and civilian personnel \$1,130,526, assistance provided to provincial and municipal governments \$299,899, provision of services and sales to or on behalf of NATO and foreign national governments \$15,040,613, sales to the United Nations \$815,935, Canadian Forces/USAF cost sharing communications agreement \$7,449,520, continental air defence operation and maintenance \$10,564,781, Pinetree cost sharing agreement \$35,226,182, provision of services and sales to or on behalf of other Federal Government Departments \$5,304,176, communications services \$12,151,129, provision of medical, dental and hospital services \$9,969,476, provision of educational services for dependents \$10,570,083, transfers from special account authorized by national defence Vote 48 \$12,046,125, rentals of land, buildings, space, works, equipment or supplies (excluding married and single quarters and garage and trailer space) \$1,845,589, sales of utilities (excluding married quarters) \$1,716,237, sales of natural resources \$472,901, airport services \$168,785, inspection services performed by quality assurance branch \$760,716, service airlift charges—passengers and freight \$698,690, miscellaneous revenue \$8,208,166.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED: Policing agreements \$144,498,120; Accommodations \$1,548,135; Sundry sales \$12,629 and Miscellaneous \$2,047.

Miscellaneous

JUSTICE

STATEMENT OF JUDGES' SALARIES AND ALLOWANCES

\$

Supreme Court of Canada—

Judges' salaries, Judges Act

(R.S. 1970, c. J-1 as amended)

Salaries	(1)	572,098
Travelling Allowances	(2)	8,467
Removal Expenses	(2)	20,468
		<hr/> 601,033

Federal Court of Canada—

Judges' salaries, including district judges in admiralty and travelling allowances, etc.

(R.S. 1970, c. J-1 as amended)

Salaries	(1)	920,198
Travelling Allowances—President and puisne judges	(2)	136,982
Removal Expenses	(2)	
		<hr/> 1,057,180

Other Courts—

Judges' salaries and travelling allowances

(R.S. 1970, c. J-1 as amended)

Judges' salaries—other courts	(1)	28,741,272
Judges' travelling allowances—other courts	(2)	1,188,194
Removal Expenses	(2)	106,974
		<hr/> 30,036,440

Northwest Territories—

Judges' salary and travelling allowances

(R.S. 1970, c. J-1 as amended)

Salary of Judge	(1)	58,000
Travelling Allowance	(2)	23,324
Removal Expenses	(2)	
		<hr/> 81,324

Yukon Territory—

Judges' salary and travelling allowances

(R.S. 1970, c. J-1 as amended)

Salary of Judge	(1)	58,000
Travelling Allowance	(2)	6,802
Removal Expenses	(2)	
		<hr/> 64,802
		<hr/> 31,840,779

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

The standing of these advances and the transactions in the current fiscal year are in Canadian funds. The amount that appears in the column "To be accounted for at 31 March 1978" reflects the respective foreign currency conversion rate at that date.

Government of the United States of America—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for material on order, equipment supplied and services rendered.

Service	To be accounted for March 31, 1977	Advances 1977-78	*Liquidations 1977-78	Gain or (loss) on foreign currency conversion at 31 March 1978	To be accounted for at 31 March 1978
Canadian Armed Forces	\$ 122,455,401	\$ 56,093,701	\$ 54,834,625	\$ 9,733,827	\$ 133,448,304

* Includes refunds of \$3,861,724 that are due to cancellation of contracts or are unused balances. Billings on hand on Mar. 31, 1978, pending proof of receipt of goods and not applied to the reported liquidations, had a total value of \$19,419,519 (Canadian).

Government of the United Kingdom—Advances were made to the United Kingdom Government and/or private industries under individual Orders-in-Council and Treasury Board authorities for stores and equipment supplied and services rendered.

Service	To be accounted for March 31, 1977	Advances 1977-78	Liquidations 1977-78	Gain or (loss) on foreign currency conversion at 31 March 1978	To be accounted for at 31 March 1978
Canadian Armed Forces	\$ 4,822,818	\$ 1,596,818	\$ 636,909	(\$1,722,338)	\$ 4,060,389

Advances were made to Governments and/or private industries of the following countries under individual Orders-in-Council and Treasury Board authorities:

Country	To be accounted for 31 March 1977	Advances 1977-78	Liquidations 1977-78	Gain or (loss) on foreign currency conversion at 31 March 1978	To be accounted for at 31 March 1978
	\$	\$	\$	\$	\$
France		2,216,770		160,004	2,376,774
Norway		3,347,044	640,138	(22,792)	2,684,114
Germany		72,386,835	1,102,250	18,117,662	89,402,247
Belgium		726,230		10,121	736,351
Netherlands		1,294,418		(40,305)	1,254,113
Canada		7,400,000	777,287		6,622,713

OTHER ADVANCES

Payee	Amount of advance	Balance as at March 31 1977	Gain or (loss) on foreign currency conversion at 31 March 1978	To be accounted for at 31 March 1978
	\$	\$	\$	\$
1965-66				
British Admiralty	31,619	31,619		31,619
TB 639053, March 30, 1965				
1968-69				
Ministry of Defence UK	22,111	15,633	2,937	18,570
1969-70				
Ministry of Defence UK	22,111	15,633	2,937	18,570

Miscellaneous—Continued

PARLIAMENT—Continued

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1977-78

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid on annual basis	*Travelling expenses	Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid on annual basis	*Travelling expenses
	\$	\$	\$		\$	\$	\$
Abbott T.	25,850	11,475	372	Dionne C E.	25,850	11,475	3,416
Alexander L.	25,850	11,475	6,002	Dionne M.	25,850	11,475	6,566
Alkenbrack D.	25,850	11,475	4,217	Douglas C.	25,850	11,475	6,779
Allard E.	25,850	11,475	8,853	Douglas T C.	25,850	11,475	10,683
Allmand W.	25,850	11,475		Drury C M.	21,005	9,313	228
Anderson H.	25,850	11,475	16,225	Duclos L.	25,850	11,475	4,554
Andras R.	25,850	11,475	292	Dupont R.	25,850	11,475	3,288
Andre H.	25,850	11,475	12,929	Dupras M.	25,850	11,475	2,065
Andres W.	25,850	11,475	6,664	Duquet G.	25,850	11,475	5,205
Appolloni U.	25,850	11,475	6,072	Ellis J.	25,850	11,475	4,560
Baker G.	25,850	14,150	15,221	Elzinga P.	25,850	11,475	13,914
Baker W D.	25,850	11,475	1,893	Epp J.	25,850	11,475	12,178
Baldwin G W.	25,850	14,150	9,373	Ethier D.	25,850	11,475	2,784
Balfour J.	25,850	11,475	6,609	Fairweather R G L.	10,625	4,708	2,553
Basford R S.	25,850	11,475		Faulkner J H.	25,850	11,475	116
Bawden P.	25,850	11,475	7,412	Firth W.	25,850	15,349	8,768
Beatty P.	25,850	11,475	6,713	Fleming J.	25,850	11,475	3,734
Beaudoin L.	25,850	11,475	6,382	Flynn P J.	25,850	11,475	6,066
Bechar A.	25,850	11,475	4,800	Forrestall M.	25,850	11,475	10,684
Begin M.	25,850	11,475	40	Fortin A.	6,375	2,636	1,787
Benjamin L.	25,850	11,475	13,994	Foster M.	25,850	11,475	6,696
Blackburn D.	25,850	11,475	4,821	Fox F.	25,850	11,475	505
Blais J J.	25,850	11,475	2,689	Francis L.	25,850	11,475	968
Blaker R.	25,850	11,475	1,257	Fraser J.	25,850	11,475	
Blouin	25,850	14,150	16,284	Friesen B.	25,850	11,475	17,148
Boulanger P.	25,850	11,475	2,402	Gauthier C A.	25,850	11,475	8,098
Breau H.	25,850	11,475	9,265	Gauthier J R.	25,850	11,475	440
Brewin A.	25,850	11,475	3,014	Gendron R.	25,850	11,475	6,319
Brisco B.	25,850	11,475	18,631	Gilbert J.	25,850	11,475	4,508
Broadbent E.	25,850	11,475	1,607	Gillespie A.	25,850	11,475	517
<i>Allowance as party leader</i>	5,300			Gilles J.	25,850	11,475	7,212
Buchanan J J.	25,850	11,475	121	Goodale R.	25,850	11,475	14,499
Bussieres P.	25,850	11,475	6,687	Goyer J P.	25,850	11,475	
Caccia C.	25,850	11,475	3,103	Graffey H.	25,850	11,475	4,858
Cadieu C.	28,850	14,150	13,159	Gray H.	25,850	11,475	7,051
Cafik N.	25,850	11,475	2,279	Guay J.	25,199	11,184	192
Campagnolo	25,850	14,150		Guay R.	25,850	11,475	5,351
Campbell C.	25,850	11,475	4,885	Guilbault J.	25,850	11,475	2,349
Campbell J.	25,850	11,475	2,274	Haidasz S.	25,199	11,184	6,035
Caouette A.	25,850	11,475	10,717	Halliday B.	25,850	11,475	7,086
Caouette G.	22,148	9,834	5,713	Hamilton A.	25,850	11,475	11,244
Caron Y.	25,850	11,475	6,298	Hamilton F.	25,850	11,475	7,871
Chretien J.	25,850	11,475		Hargrave B.	25,850	11,475	12,385
Clark J.	25,850	14,150		Harquail M.	25,850	11,475	8,117
<i>Allowance as party leader</i>	20,000			Hees G.	25,850	11,475	2,002
Clarke W.	25,850	11,475	12,264	Herbert H T.	25,850	11,475	2,660
Clermont G.	25,850	11,475	1,125	Hnatyshyn R.	25,850	11,475	16,057
Coates R C.	25,850	11,475	11,019	Hogan A.	25,850	11,475	3,679
Collenette D.	25,850	11,475	5,587	Holmes J R.	25,850	11,475	9,559
Comtois R.	22,148	9,834	2,709	Holt S.	25,850	11,475	15,334
Condon L.	25,850	11,475	4,351	Hopkins L.	25,850	11,475	3,420
Corbin E.	25,850	11,475	9,006	Horner J H.	25,850	11,475	2,768
Corriveau L.	25,850	11,475	5,030	Howie J R.	25,850	11,475	6,275
Cossitt T.	25,850	11,475	1,662	Huntington R.	25,850	11,475	14,357
Cote F.	25,850	11,475	5,137	Hurlbert K.	25,850	11,475	12,099
Crosbie J.	25,850	11,475	11,542	Isabelle G.	25,850	11,475	107
Crouse L R.	25,850	11,475	5,004	Jamieson D.	25,850	14,150	329
Cullen J.	25,850	11,475	1,071	Jarvis W.	25,850	11,475	7,124
Cyr A.	25,850	11,475	12,213	Jelinek O.	25,850	11,475	5,353
Danson B.	25,850	11,475	506	Jerome J.	25,850	11,475	3,206
Darling S.	25,850	11,475	4,272	Johnston H.	25,850	11,475	15,129
Daudlin B.	25,850	11,475	8,431	Jones L C.	25,850	11,475	4,290
Dawson D.	22,148	9,834	5,129	Joyal S.	25,850	11,475	3,420
De Bane P.	25,850	11,475	9,544	Kaplan R.	25,850	11,475	7,073
Demers Y.	25,850	11,475	3,828	Kemppling W J.	25,850	11,475	5,452
Dick P.	25,850	11,475	2,836	Knowles B.	25,850	11,475	4,792
Diefenbaker J G.	25,850	11,475	273	Knowles S H.	25,850	11,475	10,431
Dinsdale W.	25,850	11,475	11,375	Korchinski S.	25,850	14,150	8,336

Miscellaneous—Continued

PARLIAMENT—Concluded

House of Commons—Concluded

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1977-78—Concluded

Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid on annual basis	*Travelling expenses	Members of The House of Commons	Indemnities paid on annual basis	Expense allowances paid on annual basis	*Travelling expenses
\$	\$	\$		\$	\$	\$	
Lachance C A	25,850	11,475	2,688	Ouellet A	25,850	11,475	
Lajoie C G	25,850	11,475	5,490	Paproski S	25,850	11,475	13,715
Lalonde M	25,850	11,475		<i>Allowance as Chief Opposition</i>			
Lambert A	25,850	11,475	6,876	<i>Whip</i>	5,300		
Lambert M	25,850	11,475	9,707	Parent G	25,850	11,475	9,443
Lamontagne G	22,148	9,834	2,963	Patterson A B	25,850	11,475	11,359
Landers M J	25,850	11,475	8,469	Pearsall J	25,850	14,150	13,612
Lang O E	25,850	11,475		Pelletier I	25,850	11,475	5,149
Langlois P	25,850	11,475	5,839	Penner K	25,850	14,150	13,382
Laniel G	25,850	11,475	1,675	Peters A	25,850	11,475	6,593
Lapointe C	25,850	11,475	8,439	Philbrook F	25,850	11,475	4,872
Laprise G	25,850	14,150	6,836	Pigott J	25,850	11,475	1,726
Lasalle R	25,850	11,475	2,873	Pinard Y	25,850	11,475	3,840
Lavoie J	25,850	11,475	2,524	Portelance A	25,850	11,475	3,034
Lawrence A	25,850	11,475	6,857	Poulin H	25,850	11,475	709
Leblanc F	25,850	11,475	2,860	Prud'homme M	25,850	11,475	2,757
Leblanc R A	25,850	11,475		Railton V	25,850	11,475	4,199
Lee A	25,850	11,475	12,908	Raines M	25,850	11,475	11,275
Lefebvre T	25,850	11,475	2,055	Reid J M	25,850	14,150	7,639
Legatt S	25,850	11,475	9,849	Reynolds J	10,908	4,833	12,185
Lessard M	25,850	11,475		Richardson J	25,850	11,475	5,650
Loiselle B	25,850	11,475	3,715	Ritchie G	25,850	11,475	13,675
Loiselle G	25,850	11,475	3,072	Roberts J	25,850	11,475	818
Lumley E	25,850	11,475	3,253	Robinson K W	25,850	11,475	6,439
MacDonald D	25,850	11,475	9,033	Roche D	25,850	11,475	13,217
MacDonald D J	25,850	11,475	3,119	Rodriguez J	25,850	11,475	7,899
MacDonald D S	23,608	10,474	3,615	Rompkey W	25,850	14,150	8,414
MacDonald F	25,850	11,475	4,054	Rondeau G	25,850	11,475	5,209
MacEachen A J	25,850	11,475		Rooney D	25,850	14,150	9,527
MacFarlane A G	25,850	11,475	6,300	Roy J R	25,850	11,475	5,183
<i>Allowance as Chief Government</i>				Roy M	25,850	11,475	2,052
<i>Whip</i>	5,300			Rynard P B	25,850	11,475	4,057
MacGuigan M	25,850	11,475	7,504	Saltsman M	25,850	11,475	7,055
MacKay E	25,850	11,475	11,137	Sauve J	25,850	11,475	
MacQuarrie H	25,850	11,475	7,511	Savard R	22,148	9,834	2,570
Maine F W	25,850	11,475	10,161	Schellenberger S	25,850	11,475	13,606
Malone A	25,850	11,475	10,672	Schumacher S	25,850	11,475	14,044
Marceau G	25,850	11,475	7,573	Scott W	25,850	11,475	6,882
Marchand L	25,850	11,475		Sharp M	25,850	11,475	3,704
Marshall J	25,199	13,794	7,124	Skoreyko W	25,850	11,475	10,559
Martin A	25,850	11,475	11,278	Smith C	25,850	14,150	13,550
Masniuk P	25,850	11,475	10,327	Smith W	25,850	11,475	2,995
Matte R	25,850	11,475	10,845	Stanbury R	15,441	6,842	2,816
Mazankowski D	25,850	11,475	15,343	Stanfield R L	25,850	11,475	4,102
McCain F A	25,850	11,475	8,507	Stevens S	25,850	11,475	9,665
McCleave R	17,548	7,776	5,239	Stewart C	25,850	11,475	11,283
McGrath J A	25,850	11,475	8,776	Stewart R W	25,850	14,150	14,714
McIsaac J C	25,850	11,475	14,120	Stollery P	25,850	11,475	7,677
McKenzie D	25,850	11,475	9,669	Symes R C	25,850	11,475	7,772
McKinley R E	25,850	11,475	3,878	Tessier C	25,850	11,475	6,220
McKinnon A B	25,850	11,475	14,760	Towers G	25,850	11,475	15,899
McRae P	25,850	11,475	9,439	Trudeau P E	25,850	11,475	
Milne R	25,850	11,475	5,990	Trudel J L	25,850	11,475	2,568
Mitges G	25,850	11,475	6,370	Turner C	25,850	11,475	5,650
Muir R	25,850	11,475	5,632	Wagner C	25,850	11,475	1,860
Munro D W	25,850	11,475	13,038	Watson J	25,850	11,475	2,851
Munro J	25,850	11,475	2,272	Wenman R L	25,850	11,475	16,720
Murta J	25,850	11,475	12,995	Whelan E	25,850	11,475	
Neil D	25,850	11,475	12,509	Whiteway D	25,850	11,475	10,084
Nicholson A	25,850	11,475	7,666	Whittaker G	25,850	11,475	15,740
Nielson E	25,850	14,150	7,227	Wise J	22,148	9,834	6,241
Nowlan J P	25,850	11,475	10,812	Wood D	25,850	11,475	4,733
Nystrom L	25,850	11,475	9,559	Woolliams E	25,850	11,474	14,798
Oberle F	25,850	14,150	15,345	Yanakis A	25,850	11,474	6,890
O'Connell M	25,850	11,475	6,167	Yewchuk P	25,850	14,150	10,101
Olivier J	25,850	11,475	3,588	Young R	25,850	11,474	5,346
Orlikow D	25,850	11,475	11,092				
O'Sullivan S	11,545	5,116	3,286				
					6,746,390	3,035,885	1,725,983

*Excludes removal and rental expenses for Members

Miscellaneous—Continued

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote supplemented	Vote 5 Government contingencies (Salaries)	Vote 10 student summer and youth employment	Vote 15 Public Service bilingualism	Vote 17a Federal labour intensive projects
		\$	\$	\$	\$
Agriculture					
Administration	1			208,000	68,000
Research	5		791,613	108,000	367,500
Production and Marketing	15			53,000	108,200
Health of Animals	35			62,800	425,800
Communications	1	561,200	134,528	113,000	183,000
Canadian Radio-Television Commission	10	250,000		18,750	
Consumer and Corporate Affairs					
Administration	1		79,419	91,000	
Consumer Affairs	5		569,525		
Energy Mines and Resources					
Administration	1			50,000	
Mineral and Energy Resources	5		2,035,986	56,000	8,595,315
Atomic Energy Control Board	30			30,500	500,000
National Energy Board	75			43,000	
Environment					
Administration	1			423,000	
Fisheries and Marine—Operating	5		330,000		3,618,250
Fisheries and Marine—Capital	10				969,750
Fisheries and Marine—Grants and Contributions	15		116,942		
Environmental Services—Operating	20		220,000		358,000
Environmental Services—Grants and Contributions	30		361,351		
External Affairs					
Canadian International Development Agency	25	101,000		87,700	
Finance					
Financial and Economic Policies	1	259,300			
Insurance	20	21,400			
Anti-Inflation Board	25			124,000	
Indian Affairs and Northern Development					
Administration	1			156,862	
Administration		1,333,010 ^(a)			
Indian and Eskimo Affairs—Operating	5	4,410,918	2,926,101	113,388	
Indian and Eskimo Affairs—Capital	10				4,390,000
Northern Affairs	25	82,088	119,322	33,100	66,000
Parks Canada—Operating	60		923,306	49,650	720,000
Parks Canada—Capital	65				3,520,000
Industry, Trade and Commerce					
Trade—Industrial—Operating	1	1,500,000	5,000	36,900	492,000
Trade—Industrial—Grants and Contributions	10		220,377		145,000
Tourism	40	250,000	271,910		204,500
Statistics Canada	70			127,700	131,969
Justice					
Administration	1		245,000		
Manpower and Immigration					
Administration	1	2,508,000	100,000	385,000	
Development and Utilization of Manpower—Operating	5	3,980,000	9,572,000		4,641,871
Development and Utilization of Manpower—Grants and Contributions	10		26,596,740		421,981
Immigration	15	1,452,000			
Planning and Research	20		38,000		
National Defence	1		7,552,000	1,253,000	21,189,038
National Health and Welfare					
Administration	1			69,300	
Health Care—Operating	5		74,000		
Health Care—Grants and Contributions	10		674,000		
Medical Services	15			100,100	114,000
Health Protection—Operating	25		214,326	188,400	
Health Protection—Grants and Contributions	30		527,000		
Fitness and Amateur Sport	35				319,000
Fitness and Amateur Sport—Grants and Contributions	40		104,063		
Income Security and Social Assistance	45		53,268	17,300	
Status of Women	65			22,300	
National Revenue					
Customs and Excise	1	3,000,000		344,000	209,400
Taxation	5	1,986,800		491,000	797,384
Post Office	1	25,000,000	173,428	1,035,000	

FURTHER DETAILS OF EXPENDITURES BY STANDARD OBJECT

Miscellaneous—Concluded

TREASURY BOARD—Concluded

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Concluded

Details of amounts transferred to other Departments to supplement provisions of other votes follow:—Concluded

Department or Agency	Vote supplemented	Vote 5 Government contingencies (Salaries)	Vote 10 student summer and youth employment	Vote 15 Public Service bilingualism	Vote 17a Federal labour intensive projects
		\$	\$	\$	\$
Privy Council					
Canadian Intergovernmental Conference Secretariat	5			13,000	
Chief Electoral Officer	10	35,000			
Science and Technology					
National Research Council					
Engineering and National Sciences Research—Operating	5				16,000
Engineering and National Sciences Research—Grants and Contributions	15		71,632		
Scientific and Technical Information	25				18,000
Secretary State					
Bilingualism Development	5	38,000			
Arts and Culture	15	32,000			
Translation Program	30	1,100,000			
Citizenship—Operating	35		931,500		
Citizenship—Grants and Contributions	40		5,885,500		
National Film Board	75		65,902	32,000	
National Library	85	138,000			
National Museums of Canada—Operating	90	478,255		75,100	
National Museums of Canada—Grants and Contributions ..	95		327,972		
Public Archives	100	230,000			
Public Service Commission	105			2,685,100	
Solicitor General					
Administration	1		893,444		
Correctional Services	5		143,091	305,000	1,153,000
National Parole Board	15		200,690	44,000	63,100
Royal Canadian Mounted Police—Operating	20		738,335	661,000	150,000
Supply and Services					
Administration	1	90,000		174,000	
Services	15			177,000	44,800
Transport					
Departmental Administration	1			340,000	
Marine Transportation—Operating	10		62,270		
Marine Transportation—Capital	15				72,000
Air Transportation	20				631,000
Surface Transportation	40				41,000
Treasury Board					
Central Administration of the Public Service	1			3,287,000	
Urban Affairs					
Central Mortgage and Housing Corporation	10		98,559		
National Capital Commission	25		306,062	23,000	269,600
Veterans Affairs					
Administration	1	68,440		106,700	
Veterans Services	10			42,800	
Pensions	25			28,500	
Treatment Services	40			49,900	
		48,905,411	64,754,162	13,935,850	55,014,458

(a) This item was for settlements of land to Naskapi Band of Schefferville, Quebec and not for salaries.

SECTION 37

Miscellaneous Statements by Department

CONTENTS

	<i>Page</i>
Travelling Expenses of Ministers and Parliamentary Secretaries	37.2
Payments by Other Departments for Use of Ministry of Transport Aircraft During 1977-78.....	37.4
Refunds of Amounts Credited to Revenue in Previous Years	37.5
Special Distribution of Expenditures Maintained Under Authority of Treasury Board	37.6
Names of Members of Commissions and Rates of Pay	37.20
Miscellaneous Statements	37.28

Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

- Hon E F Whelan incurred travelling expenses of \$59,310 charged to Vote 1.
- Irénée Pelletier, Parliamentary Secretary, incurred travelling expenses of \$1,648 charged to Vote 1.
- Yves Caron, Parliamentary Secretary, incurred travelling expenses of \$154 charged to Vote 1.

COMMUNICATIONS

- Hon J Sauvé incurred travelling expenses of \$6,909 charged to Vote 1.
- R Milne, Parliamentary Secretary, incurred travelling expenses of \$1,709 charged to Vote 1.
- C Douglas, Parliamentary Secretary, incurred travelling expenses of \$308 charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

- Hon A C Abbott and Hon W Allmand incurred travelling expenses of \$19,287 and \$17,290 respectively, charged to Vote 1.
- A Martin, Parliamentary Secretary, incurred travelling expenses of \$2,696 charged to Vote 1.

ENERGY, MINES AND RESOURCES

- Hon A Gillespie incurred travelling expenses of \$18,584 charged to Vote 1.
- Mr M Dupras, Parliamentary Secretary, incurred travelling expenses of \$155 charged to Vote 1.
- Mr G Lamontagne, Parliamentary Secretary, incurred travelling expenses of \$80 charged to Vote 1.

ENVIRONMENT

- Hon Romeo LeBlanc incurred travelling expenses of \$23,899 charged to Vote 1.
- Hon L Marchand incurred travelling expenses of \$15,174 charged to Vote 1.
- H Anderson, Parliamentary Secretary, incurred travelling expenses of \$62 charged to Vote 1.

EXTERNAL AFFAIRS

- Hon D Jamieson incurred travelling expenses of \$34,832 charged to Vote 1.
- F Leblanc and M Dupras, Parliamentary Secretaries, incurred travelling expenses of \$349 and \$181 respectively, charged to Vote 1.

FINANCE

- Hon D S Macdonald incurred travelling expenses of \$920.49 charged to Vote 1.
- Hon J Chrétien incurred travelling expenses of \$2,680 charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

- Hon W Allmand incurred travelling expenses of \$17,312 charged to Vote 1.
- Hon H Faulkner incurred travelling expenses of \$11,478 charged to Vote 1.
- R Milne, Parliamentary Secretary, incurred travelling expenses of \$1,846 charged to Vote 1.
- K Penner, Parliamentary Secretary, incurred travelling expenses of \$2,335 charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

- Hon J Horner incurred travelling expenses of \$29,136 charged to Vote 1.
- Hon J Chrétien incurred travelling expenses of \$15,351 charged to Vote 1.
- Hon T Abbott incurred travelling expenses of \$11,531 charged to Vote 1.
- Hon L Marchand incurred travelling expenses of \$4,828 charged to Vote 1.
- H Poulin, Parliamentary Secretary, incurred travelling expenses of \$1,121 charged to Vote 1.
- B Loisel, Parliamentary Secretary, incurred travelling expenses of \$1,608 charged to Vote 1.
- Hon J P Goyer incurred travelling expenses of \$599 charged to Vote 1.

JUSTICE

- Salary of Minister, Salaries Act, c. 243, R.S., as amended Hon R Basford \$20,000.
- Motor car allowance to Minister, c. 249, R.S., as amended \$2,000.
- Hon R Basford incurred travelling expenses at \$66,338.

LABOUR

- The Hon John Munro incurred travelling expenses of \$51,476 charged to Vote 1.
- Mr J Olivier, Parliamentary Secretary, incurred travelling expenses of \$2,157 charged to Vote 1.

MANPOWER AND IMMIGRATION

- Hon Bud Cullen incurred travelling expenses of \$12,805.72, for the period from April to March 1978, charged to Vote 1.
- Mr Arthur Portelance, Parliamentary Secretary, received travelling expenses of \$2,550.35 charged to Vote 1.

NATIONAL DEFENCE

- Hon B Danson incurred travelling expenses of \$24,023 charged to Vote 1.

NATIONAL HEALTH AND WELFARE

- Hon Marc Lalonde incurred travelling expenses of \$19,568 charged to Vote 1.
- Hon Monique Bégin incurred travelling expenses of \$12,585 charged to Vote 1.
- Hon Iona Campagnolo incurred travelling expenses of \$56,408 charged to Vote 35.
- P E MacRae and K Robinson, Parliamentary Secretaries, incurred travelling expenses of \$1,145 and \$2,262 respectively, charged to Vote 1.

NATIONAL REVENUE

Customs and Excise

- Hon M Bégin received travelling expenses of \$3,566 charged to Vote 1.
- Hon Joseph P Guay received travelling expenses of \$7,561 charged to Vote 1.

POST OFFICE

- The Hon J J Blais and the Hon J G Lamontagne incurred travelling expenses of \$29,347 and \$3,840 respectively, charged to Vote 1.

Travelling Expenses of Ministers and Parliamentary Secretaries—Concluded

PRIVY COUNCIL

The Right Hon P E Trudeau, Prime Minister of Canada, incurred travelling expenses of \$9,194 charged to Vote 1.

Hon A J MacEachen incurred travelling expenses of \$25,453 charged to Vote 1.

Hon R Perrault incurred travelling expenses of \$3,345 charged to Vote 1.

Hon J Horner incurred travelling expenses of \$7,707 charged to Vote 1.

Hon M Lalonde incurred travelling expenses of \$10,545 charged to Vote 1.

Hon G Lamontagne incurred travelling expenses of \$290 charged to Vote 1.

Hon L S Marchand incurred travelling expenses of \$110 charged to Vote 1.

PUBLIC WORKS

Hon Judd Buchanan incurred travelling expenses of \$18,763 charged to Vote 1.

A Cyr, Parliamentary Secretary, incurred travelling expenses of \$671 charged to Vote 1.

REGIONAL ECONOMIC EXPANSION

Hon M Lessard incurred travelling expenses of \$25,855 charged to Vote 1.

Don Wood, Parliamentary Secretary, incurred travelling expenses of \$419 charged to Vote 1.

E Lumley, Parliamentary Secretary, incurred travelling expenses of \$1,323 charged to Vote 1.

SCIENCE AND TECHNOLOGY

Hon J H Faulkner incurred travelling expenses of \$8,994 charged to Vote 1.

Hon J Buchanan incurred travelling expenses of \$2,592 charged to Vote 1.

Dr F Maine incurred travelling expenses of \$2,832 charged to Vote 1.

SECRETARY OF STATE

Hon Joseph P Guay received travelling expenses of \$1,331.70 charged to Vote 1.

Hon N Calik received travelling expenses of \$19,844.69 charged to Vote 1.

Hon J Roberts received travelling expenses of \$28,295.68 charged to Vote 1.

Jacques Guilbeault, Parliamentary Secretary, received travelling expenses of \$25.60 charged to Vote 1.

W M Andres, Parliamentary Secretary, received travelling expenses of \$515.85 charged to Vote 1.

Robert Daudlin, Parliamentary Secretary, received travelling expenses of \$199.54 charged to Vote 1.

SOLICITOR GENERAL

Hon J J Blais incurred travelling expenses of \$1,527 charged to Vote 1.

Hon Francis Fox incurred travelling expenses of \$21,014 charged to Vote 1.

R Blaker incurred travelling expenses of \$1,076 charged to Vote 1.

SUPPLY AND SERVICES

Hon J P Goyer incurred travelling expenses of \$15,172 charged to Vote 1.

TRANSPORT

Hon Otto Lang, Minister of Transport, incurred travelling expenses of \$21,145 charged to Vote 1.

C Lapointe, Parliamentary Secretary, incurred travelling expenses of \$486 charged to Vote 1.

M Roy, Parliamentary Secretary, incurred travelling expenses of \$1,956 charged to Vote 1.

TREASURY BOARD

Hon R Andras incurred travelling expenses of \$11,500 charged to Vote 1.

URBAN AFFAIRS

Hon A Ouellet incurred travelling expenses of \$33,736 charged to Vote 1.

J R Gauthier, Parliamentary Secretary, incurred travelling expenses of \$1,726 charged to Vote 1.

M Harquail, Parliamentary Secretary, incurred travelling expenses of \$465 charged to Vote 1.

VETERANS AFFAIRS

Hon D J MacDonald incurred travelling expenses of \$19,628 charged to Vote 1.

Payments by Other Departments for Use of Ministry of Transport Aircraft During 1977-78

	Amount
	\$
Agriculture	8,048
Communications	3,421
Consumer and Corporate Affairs	14,114
Energy, Mines and Resources	10,732
Environment	7,945
External Affairs	25,951
Finance	18,010
Fisheries	13,837
Fitness	25,049
House of Commons	3,048
Indian Affairs and Northern Development	56,411
Industry, Trade and Commerce	28,419
Interparliamentary Relations	5,690
Justice	21,756
Labour	23,106
Manpower and Immigration	17,424
National Health and Welfare	16,507
National Revenue	6,113
Post Office	18,327
Privy Council	22,418
Public Works	7,197
Regional Economic Expansion	29,439
Science and Technology	5,252
Secretary of State	16,773
Senate	7,501
Small Business	5,806
Solicitor General	14,547
Supply and Services	7,606
Treasury Board	11,917
Urban Affairs	15,138
Veterans Affairs	13,008
Others	15,607
	496,117

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
AGRICULTURE		MANPOWER AND IMMIGRATION	
Administration Program		Refunds of forfeitures (Bonds posted under provisions of the Immigration Act)	5,170
Refund of travel expenses to Commonwealth Agricultural Bureau	2,000	Refunds of overpayments for Canada Manpower Training Program accounts	1,879
Health of Animals Branch		Refunds of overpayments for Recoverable Adjustment Assistance Accounts	79
Refund of overpayment for emergency salary advance	397	Refunds of Overpayments for Canada Manpower Mobility Program Accounts	100
Canadian Grain Commission		Refunds of Overpayments for Canada Manpower Industrial Training Program Accounts	240
Refund of Workmen's Compensation	651	Miscellaneous	1,666
Refund of miscellaneous fees	21		9,134
	672		
	3,069		
COMMUNICATIONS		NATIONAL HEALTH AND WELFARE	
Refund of Radio Licence Fees received in previous years	1,849	Medical Services Program	
CONSUMER AND CORPORATE AFFAIRS		Refund of rent collected in fiscal year 1976-77	67
Patents	3,856	Health Protection Program	
Copyrights	1,571	Food and Drug Penalties	7,655
Bankruptcy	500	Opium and Narcotic Penalties	2,078
Corporations	14,682	Opium and Narcotic Seizures	30,475
Trade Marks	7,308		40,208
Registration	33		40,275
Weights and Measures	475		
	28,425		
ENERGY, MINES AND RESOURCES		NATIONAL REVENUE	
Administration Program		Administrator—Anti-Inflation	
Refund of withholding tax	1,389	Refund to Atlantic Consolidated Foods Limited by order of the Office of the Administrator under the Anti-Inflation Act	54,513
Mineral and Energy Resources Program		REGIONAL ECONOMIC EXPANSION	
Refund of overpayment of renewal fees	50	This amount resulted from an RDIA recovery which was deducted from an RDIA payment and credited to revenue in error	27,964
Refund of lease rental	727,150		
	728,589	SOLICITOR GENERAL	
EXTERNAL AFFAIRS		Correctional Services	
Overpayment of rent share	673	Refund of interdepartmental settlement advice credited in error ..	152
Unearned interest on posting loans	107	Refund of cheque credited in error	60
Overpayment of recoverable assistance	22	Refund of overpayment for directives	50
Reimbursement of duplicate of Interdepartmental Settlement Advice	2	Refund of money confiscated from an inmate	212
	804	Journal voucher to correct 1 item	336
FINANCE			810
Refund of interest paid on Winter Capital Projects Fund loans to the Province of Ontario	11,039	TRANSPORT	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Aircraft landing fees	23
Canada mining fees	992	Aircraft parking	152
Canada mining royalties	127	Aircraft registration certificates	155
Land use application fees	188	Aircraft type approval fees	500
Land use fees	26,637	Airworthiness certificates	85
Living accommodation	205	Aviation personnel licences	358
Oil and gas exploratory licences	103,045	Concessions—	
Oil and gas leases	286,849	Aviation fuel	2,206
Placer mining fees	482	Car parking	210
Prospectors licences	100	Miscellaneous	10
Quarrying leases	1,063	Marine licences and fees	2,540
Quarrying permit fees	256	Rentals—	
Quarrying royalty	3,178	Equipment	2,189
Rentals	45,821	Land	16,998
Sales—Land and territories	120	Living quarters—Employees	970
Timber permits	1,398	Office and shop space	3,807
Utilities	127	Space control lines and power	158
Yukon quartz mining fees	1,912	Whole Buildings	105
Yukon quartz mining royalties	119,916	Refund of overpayment	664
Yukon quartz payment	100	Sales—	
Sundries	203	Miscellaneous	131
	592,719	Water	208
INDUSTRY, TRADE AND COMMERCE		Snow removal services	120
Refund of overpayment to Program for Advancement of Industrial Technology	5,277		31,589
Statistics Canada		Canadian Transport Commission	
Return of overpayment received in previous fiscal year	2	Steamship Licence Fees	79
	5,279		31,668
STATISTICS CANADA		VETERANS AFFAIRS	
Return of overpayment received in previous fiscal year	2	Transfer to the Public Curator in the Province of Quebec of an amount representing the estate of a deceased veteran. The amount had been deposited as Miscellaneous Revenue following failure to locate a beneficiary.	2,139
	5,279	Transfer to DND for rental income collected on their behalf. This amount had been credited to Miscellaneous Revenue in 1976-77 in error	14,691
			16,830

Special Distribution of Expenditures Maintained Under Authority of Treasury Board

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
AGRICULTURE					
Vote 1					
ADMINISTRATION PROGRAM					
Program expenditures					
Salaries and wages, and other personnel	18,301,174	18,290,108	Grants		
Other operating costs	8,222,800	7,926,252	Grants in Aid of Agricultural Research in Universities and other Scientific Organizations in Canada	1,326,000	1,317,509
	26,523,974	26,216,360	Contributions		
Small farm development			Canada's fee for Membership in the International Society for Horticultural Science	1,000	888
Salaries and wages, and other personnel	1,544,890	1,504,179	11th Congress of the International Society of Soil Science	50,000	50,000
Other operating costs	1,207,000	1,114,218	Canadian Agricultural Research Council	50,000	35,000
Canfarm			Summer job corps	791,613	682,459
Salaries and wages, and other personnel	3,814,262	3,779,226		92,024,113	89,863,135
Other operating costs	2,235,000	2,233,752	Vote 10		
Food Systems Branch			Capital expenditures	3,849,000	3,747,088
Salaries and wages, and other personnel	468,466	414,854	Capital costs	270,000	177,545
Other operating costs	106,200	104,945	Cleanup projects	235,000	234,856
Tenant services	176,000	93,165	Lethbridge laboratory	496,723	488,915
Public Service bilingualism	208,000	199,323	Kentville office laboratory	666,277	561,943
Federal labour intensive projects	68,000	41,765	Saskatoon Growth Building	1,262,001	1,016,651
Salary adjustment reserve	188,209			6,779,001	6,226,998
	36,540,001	35,701,787	Stat.		
Grants			Contributions to employee benefit plans	8,290,000	8,290,000
Grants to producers for economic loss associated with the closing down of the Pregnant Mares Urine (PMU) operation in Quebec	1,000,000	944,980		107,093,114	104,380,133
Contributions			Vote 15		
Contribution to the Canada Grains Council	60,000	60,000	PRODUCTION AND MARKETING PROGRAM		
Canada's fee for membership in the International Commission on Irrigation and Drainage	3,000	2,337	Operating expenditures		
Contribution to the Commonwealth Agricultural Bureau	552,000	420,428	Salaries and wages, and other personnel		
Contribution to the Canada Safety Council in support of National Farm Safety Week	4,000	4,000	Salary adjustment reserve		
Contribution towards the expenses of the 1977 International Egg Commission Production and Marketing Conference	20,000	11,032	Other operating costs		
Contribution to the low income operators of small farms to assist in the defrayal of expenses incurred in testing new practices, services or techniques	50,000		46,772,000		
	38,229,001	37,144,564	45,844,966		
Stat.			302,000		
Minister of Agriculture			1,000,000		
Salary and motor car allowance	22,000	22,000	750,000		
Contributions to employee benefit plans	2,925,000	2,925,000	280,000		
Refunds of amounts credited to revenue in previous years	2,000	2,000	251,750		
	2,949,000	2,949,000	490,000		
	41,178,001	40,093,564	Public Service bilingualism		
Vote 5			53,000		
RESEARCH PROGRAM			108,200		
Operating expenditures			49,005,200		
Salaries	68,030,012	67,663,627	Vote 20		
Other operating costs	16,602,000	16,495,709	Grants		
	84,632,012	84,159,336	Payments in the current and subsequent fiscal years for small farm development—Adjustment in accordance with terms and conditions approved by the Governor in Council		
Insulation Crown Houses	146,000	71,469	*24,775,775		
Tenant services	542,000	534,433	1,754,772		
Public Service bilingualism	108,000	97,890	Grants to assist in the marketing of agricultural products		
Federal labour intensive projects	367,500	251,178	20,000		
Contract research	2,800,000	2,662,973	15,675		
Salary adjustment reserve	1,209,988		8,400		
	89,805,500	87,777,279	30,500		
			30,500		
			50,000		
			50,000		
			10,000		
			50,000		
			50,000		
			5,000		
			5,000		
			Contributions		
			Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1978		
			377,945,000		
			364,110,766		
			Canada's fee for membership in the International Dairy Federation		
			4,400		
			4,384		

*Available from prior years' appropriation

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Continued			Vote 25		
PRODUCTION AND MARKETING PROGRAM—Concluded			Payments to processors in respect of consumer subsidies on skim milk powder		
Canadian Seed Grower's Association 4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	10,000			12,952,000*	12,952,000
Class "A" and Class "B" fairs, winter and spring fairs and special fairs	190,200	185,432	Stat.		
Agricultural museums	1,547,000	1,545,727	Contributions to the Provinces under the Crop Insurance Act (RSC C-36)	72,811,730	72,811,730
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	36,000	31,024	Contributions to employee benefit plans	4,493,000	4,493,000
Agricultural fairs, exhibition and museums for construction of buildings and other major undertakings	65,000	64,528	Payments to Producer Organizations of amounts equal to: the interest paid or payable in respect of money borrowed by the Organization and used to make advance payments to producers for their crops; and defaults by producers in the repayments of advances guaranteed to the Minister of Agriculture, pursuant to the Advance Payments for Crops Act (Statutes of Canada 1976-77 c. 12)....		
Livestock improvement	10,000			251,681	251,681
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	214,000	121,355		77,556,411*	77,556,411
Payments to the Province of Ontario of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather	6,500		Vote L30		
Payments to the Province of Saskatchewan of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages and ammonification demonstrations required as a result of drought conditions	240,000	240,000	Loans in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of multi-purpose exhibition buildings	5,000,000	3,913,870
Payments to the Province of Alberta of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of forage required as a result of drought conditions	300,000			574,408,386	533,512,711
Feed Freight Assistance Adjustment Fund—To develop and implement programs to encourage and improve feed production marketing, handling, storage, and use of both feed grains and forage	220,000	113,721	Vote 35		
Contribution to United Co-operatives of Ontario for assistance in the construction of a grain terminal complex			HEALTH OF ANIMALS PROGRAM		
Contributions to producer groups towards the cost of construction of regular cold storages, frostfree, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	8,000,000	8,000,000	Program expenditures		
Contributions to producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	2,000,000	1,645,415	Salaries and wages, and other personnel	53,174,581	52,813,991
Contribution to Canadian Co-operative Implements Limited in an amount not exceeding \$8,000,000 in accordance with terms and conditions approved by the Governor in Council	1,000,000	912,840	Other operating costs	12,664,000	11,923,542
Estimated amount required to recoup the Agricultural Products Board Account to cover the net operating loss recorded in the account as at March 31, 1978	107,000	35,545		65,838,581	64,737,533
	429,894,775*	391,980,708	Tenant services	77,000	46,728
			Public Service bilingualism	62,800	30,411
			Federal labour intensive projects	425,800	309,703
			Federal facilities clean-up fund	125,000	103,087
			Salary adjustment reserve	554,419	
				67,083,600	65,227,462
			Contributions		
			Canada's fee for membership in the Office international des Epizooties	17,000	16,415
			Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal and St. Hyacinthe, and Saskatchewan, Saskatoon	473,000	215,000
			Contribution to the Canadian Veterinary Medical Association	2,000	1,736
			Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	10,000,000	7,640,081
			Contributions to the Province in accordance with Regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the Provinces to owners of animals that have died as a result of rabies	100,000	65,118
			Compensation at rates determined in the manner provided by Section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder	60,000	44,861

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE—Concluded				
HEALTH OF ANIMALS PROGRAM—Concluded				
Compensation to producers for economic loss associated with the Bluetongue Quarantine Area in the South Okanagan Area of British Columbia...	25,000		23,197	
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10,000			
	77,770,600		73,233,870	
Stat.				
Contributions to employee benefit plans	6,329,000		6,329,000	
Refunds of amounts credited to revenue in previous years	397		397	
	84,099,997		79,563,267	
Vote 45				
CANADIAN GRAIN COMMISSION PROGRAM				
Program expenditures				
Salaries and wages, and other personnel	17,691,928		17,144,129	
Other operating costs	4,816,000		4,637,556	
	22,507,928		21,781,685	
Purchase of screenings	175,000		130,591	
Capital costs	4,468,000		2,785,363	
Salary adjustment reserve	790,072			
	27,941,000		24,697,639	
Contributions				
Canada's fee for membership in the International Association for Cereal Chemistry	2,000		1,885	
	27,943,000		24,699,524	
Stat.				
Salaries of the Commissioners	111,639		111,639	
Salary of the Supervisor, Winnipeg Commodity Exchange	42,447		42,447	
Contributions to employee benefit plans	2,276,000		2,276,000	
Refunds of amounts credited to revenue in previous years	673		673	
	2,430,759		2,430,759	
	30,373,759		27,130,283	
Total, Department	837,153,257		784,679,958	
Vote 50				
Canadian Dairy Commission				
Program expenditures				
Salaries and wages	1,159,573		1,111,472	
Other operating costs	164,043,170		163,228,745	
Salary adjustment reserve	33,427			
	165,236,170		164,340,217	
Vote 55				
Canadian Livestock Feed Board				
Operating expenditures				
Salary adjustment reserve	44,408			
Salaries and wages	497,733		464,387	
	542,141		464,387	
Other operating costs	342,859		309,753	
	885,000		774,140	
Vote 60				
Contributions				
Freight Assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	11,000,000		10,999,142	
	11,885,000		11,773,282	
Vote 65				
Farm Credit Corporation				
Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1978	6,800,000		1,700,000	
Total	1,021,074,427		962,493,457	
COMMUNICATIONS				
Canadian Radio-Television and Telecommunications Commission				
Salaries and wages	9,670,000		9,650,393	
Operating costs	4,250,000		4,248,153	
Tenant services	13,000		4,732	
Contributions toward research under Section 18 of the Broadcasting Act	35,000		33,500	
Public Service bilingualism	18,750		14,874	
Contributions to employee benefit plans	1,109,000		1,109,000	
Total	15,095,750		15,060,652	
ENERGY, MINES AND RESOURCES				
ADMINISTRATION PROGRAM				
Salary adjustment reserve allotment	166,620			
Personnel costs allotment	9,278,380		9,156,708	
Operating costs allotment	5,843,000		5,891,068	
Capital costs allotment—				
Program expenditures	772,000		601,288	
Tenant services	1,127,000		1,127,000	
Revenue recoveries allotment	(3,034,000)		(3,292,209)	
Public Service bilingualism—				
Personnel costs	35,000			
Operating costs	15,000		8,596	
Stat.				
Minister's salary and car allowance	22,000		22,000	
Contributions to superannuation accounts	1,130,000		1,130,000	
Refunds of amounts credited to revenue in previous years	1,389		1,389	
	15,356,389		14,645,840	
MINERAL AND ENERGY RESOURCES PROGRAM				
Salary adjustment reserve	317,097			
Personnel costs	40,940,903		40,745,312	
Operating costs	25,269,000		23,936,467	
Capital costs	3,533,000		3,468,240	
Grants				
Grants in aid of Energy Resources				
Research	481,000		481,000	
Grant to the University of Calgary for the Energy Resource Institute ..	125,000		125,000	
Grants in aid of Mineral Economic				
Research	22,000		21,360	
Grants to Queen's University for the Centre for Resource Studies	50,000		50,000	
Grants in aid of Mineral Resources				
Research	189,000		187,000	
Grant to the Canadian National Committee of the World Mining Congress	2,000		2,000	

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ENERGY, MINES AND RESOURCES—Concluded			Vote 7		
MINERAL AND ENERGY RESOURCES PROGRAM—Concluded			Payment to Atomic Energy of Canada Limited consequent to the transfer to Energy, Mines and Resources of the Nelson River Transmission Facilities	197,000,000	196,866,591
Grant to the Canadian Advisory Committee on Rock Mechanics	2,000	2,000	Vote 10		
Grants in aid of Mineral Resources Research	315,000	312,100	Payment to Alberta in respect of the maintenance of the domestic oil price	10,000,000	10,000,000
Grants to assist in defraying the costs of Scientific Conference in the Geological Sciences	19,000	19,000	Vote 15		
Grant to the Canadian Geoscience Council	5,000	5,000	Payments to refiners and other persons who import crude oil and petroleum products	925,000,000	924,835,390
Grant to the Canadian Committee of the International Geological Correlation Program	12,000	12,000	Vote 20		
Grant to the Solar Energy Society of Canada	35,400	35,400	Uranium Canada Limited—Program expenditures	21,000	14,975
Grant to the Brace Research Institute	5,000	5,000	Stat.		
Grant to the Biomass Energy Institute Inc.	5,000	5,000	Payments to Interprovincial Pipelines Limited	22,800,000	22,800,000
Energy and Mineral Research Agreements	250,000	249,468	Contributions to employee benefit plans	4,922,000	4,922,000
Grant to assist Newfoundland with the cost of an assessment of potential hydro-electric resources in Labrador ..	500,000	500,000	Refunds of revenue credited to previous years	727,201	727,201
Grant to the Saskatchewan Power Corporation for a pilot project to generate electricity and fuel gas by gasification of wood	155,000	155,000	Total	1,261,965,902	1,254,776,181
Contributions			EARTH SCIENCES PROGRAM		
Canada's share of the expenses of the International Executive Council, World Energy Conference	6,000	6,000	Salary adjustment reserve	321,420	
Federal share of the Canadian Electric Research & Development Program	145,000	145,000	Personnel costs	28,359,580	28,347,061
Contribution to Northern Saskatchewan Mineral Development Program ..	315,000	315,000	Operating costs	20,507,000	20,244,900
Contribution to Manitoba Mineral Development Program	760,000	760,000	Capital costs	4,475,000	4,411,181
Contribution to Queen's University to Conduct Studies in Resource Policy Analysis	75,000	75,000	Grants		
Canada's share of the cost of the Commonwealth Committee on Mineral Processing	1,000	1,000	Grants in aid of earth sciences research	53,000	53,000
Contribution to the joint Canada Saskatchewan Program for the development of Heavy Oil Rec. Technology ..	548,000		Grant to the Canadian Institute of Surveying	30,000	30,000
Maritime Energy Corp'n Studies	118,000	117,961	Grants in aid of earth sciences research	88,000	88,000
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5,000		Grants to assist in defraying the costs of scientific conferences in the Geological Sciences	1,000	1,000
Membership, International Union of Geological Sciences	5,000	4,701	Grants in aid of earth sciences research	40,000	40,000
Contribution to the Province of Manitoba for the Evaluation of non-renewable mineral resources	238,000	228,196	Contributions		
Energy R & D 1976/77 incremental (Canadian Electrical Authority)	396,000	396,000	Membership, Pan-American Institute of Geography and History	32,000	22,475
Summer job corps	2,035,986	1,973,377	Contribution to the Royal Canadian Geographical Society	50,000	50,000
Membership in the International Energy Agency World Coal Reserves and Resources Services	47,000	44,940	Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference ..	1,000	
Energy R & D 1977/78 incremental	1,991,000	1,877,922	Membership, International Union of Geological Sciences	1,000	1,000
Fundy Tidal Power Studies (Frozen)—Grants and Contributions	726,000	713,468	Contribution to International Seismological Fund	13,000	11,800
Federal labour intensive program—Personnel costs	971,525	647,569	Contribution to the Canadian Committee for the International Geodynamics Project	2,000	900
Other operating costs	1,873,790	497,502	Contribution to the Inter-Union Commission on Geodynamics	9,000	8,500
Capital costs	150,000	8,175	Contribution to the International Council of Scientific Unions	18,000	18,000
Contributions	5,600,000	3,781,922	Contribution in support of the "Symposium on Glacier Beds in the Ice Rock Interface"	4,000	4,000
Public Service bilingualism	56,000		Energy R & D 1977/78 incremental	180,000	180,000
Vote 6			Northern pipelines study	665,000	622,500
Interprovincial Pipeline Limited	13,200,000	12,699,948	Federal labour intensive program—Personnel costs	176,300	85,800
			Other operating costs	323,700	267,000
			Public Service bilingualism	30,500	
			Stat.		
			Contributions to employee benefits plans	3,488,000	3,488,000
			Total	58,868,500	57,975,400
				1,336,190,791	1,327,397,400

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$
ENVIRONMENT		
Vote 1		
ADMINISTRATION PROGRAM		
Program expenditures		
Salary adjustment reserve	30,690	
Salaries and wages	14,292,701	14,217,257
Other operating costs	6,438,159	6,279,531
Tenant services	89,000	56,397
Summer employment activities program	37,000	25,115
Public Service bilingualism (T.B. Vote 15)	423,000	240,123
Grants		
Grant to the Canadian Association of Geographers	7,000	6,500
Contributions		
Canada's fee for membership in the International Geographical Union	1,050 U S	1,102
Canadian Council of Resource and Environment Ministers in an amount equal to one third of its' operating budget	70,000	65,963
Youth sciences foundation	20,000	20,000
Canadian Arctic Resources Committee	8,000	8,000
	21,416,600	20,919,988
Stat.		
Minister of Environment—Salary and motor car allowance	22,000	22,000
Contributions to employee benefit plans	1,711,000	1,733,000
	1,733,000	1,733,000
	23,149,600	22,652,988

Vote 5

FISHERIES AND MARINE PROGRAM

Operating expenditures		
Salaries and wages	94,511,369	92,204,656
Temporary assistance program—Salaries	684,000	541,385
Search and rescue program—Salaries	1,025,000	515,976
Summer student employment activity program	1,580,900	1,580,900
Federal labour intensive program	2,000,000	1,988,082
	99,801,269	96,830,999
Tenant services	203,000	199,486
Eastern Arctic pipeline studies	225,000	198,269
Alberta oil sands	575,000	493,483
Federal labour intensive program	1,618,250	655,867
Temporary assistance program—O & M	2,659,000	1,619,706
Home insulation program	76,000	48,398
Search and rescue program—O & M	575,970	290,575
Gear loss program	1,500,000	686,524
Other operating costs	81,800,931	77,789,491
	89,233,151	81,981,799
	189,034,420	178,812,798

Vote 10

Capital Expenditures

Alberta oil sands—Capital	25,000	19,784
Federal activities clean-up fund	430,000	395,446
Vessel acquisition programs	3,615,000	3,249,883
Temporary assistance program—Capital	3,300,000	2,433,681
Search and rescue program—Capital	50,000	3,833
Capital costs	48,648,000	46,897,433
Federal labour intensive program	969,750	332,962
	57,037,750	53,333,022

Vote 15

Grants and Contributions

Grants

Grants to Canadian universities and scholarships	360,000	360,000
Compensation to Atlantic salmon fishermen	1,567,000	1,510,318
Grants—Atlantic herring seiners	188,750	173,750
Marine science research laboratory	75,000	75,000
Fisheries price support account	1,343,209	1,343,209
Contributions		
Huntsman marine laboratory	225,000	225,000
Assistance for construction of fishing vessels	4,065,000	3,945,610
Bridging program for rehabilitation of the fishing industry	30,068,043	28,719,501
Membership fee—International Hydrographic Organization	11,000	10,990
Intergovernmental trust fund	8,000	8,000
Contribution to sea use council	10,000	10,000
Cooperative fisheries conference	5,000	5,000
Summer job corps program	116,942	97,398
Centre for cold ocean resource engineering	75,000	75,000
	38,117,944	36,558,776

Stat.

Contributions to employee benefit plans

	11,385,000	11,385,000
	295,575,114	280,089,596

Vote 20

ENVIRONMENTAL SERVICES PROGRAM

Operating Expenditures

Salaries and wages	132,005,362	131,587,960
Federal labour intensive program—Salaries	297,000	235,687
Summer student employment and activities program	1,132,100	1,091,084
Federal provincial water resources projects—Salaries	256,000	251,559
	133,690,462	133,166,290
Tenant services	498,000	313,067
Alberta oil sands	1,217,000	859,112
Eastern Arctic gas pipeline studies	484,000	478,066
Federal labour intensive program—O & M	61,000	41,004
Federal provincial water resources program—O & M	2,100,000	1,758,573
Housing re-insulation program	74,000	54,805
Development of pollution abatement technology	750,000	695,845
Cooperative pollution abatement research	1,250,000	1,184,817
Federal activities clean-up	660,000	554,901
Work done for third parties	109,100	
Other operating costs	56,634,008	56,171,612
	63,837,108	62,111,802
	197,527,570	195,278,092

Vote 25

Capital Expenditures

Federal activities clean-up	185,000	139,165
Alberta oil sands	83,000	45,461
Work done for third parties	87,500	
Capital costs	15,846,800	15,638,137
	16,202,300	15,822,763

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
ENVIRONMENT—Concluded					
Vote 30					
ENVIRONMENTAL SERVICES PROGRAM—Concluded					
Grant and Contributions					
Grants			Vote 10		
Grant to FACE	5,000	5,000	The grants listed in the Estimates and contributions		
Grant in aid of meteorological research	300,344	285,000		61,691,853	60,604,478
Grant in aid of water and resources research	1,000,000	1,000,000	Stat.		
International Association of water pollution research	5,000	5,000	Salary and motor car allowance of the Secretary of State for External Affairs		
Canadian Forestry Association	50,000	50,000		22,000	22,000
Commonwealth Forestry Institute	8,000	8,000	Payments under the Diplomatic Service (Special) Superannuation Act		
Festival of Forestry	5,000	5,000		47,419	47,419
Grant for forestry research projects	292,000	292,000	Contributions to employee benefit plans		
Jack Miner Migratory Birds Foundation	10,000	10,000		6,514,000	6,514,000
Canadian Nature Federation	10,000	10,000	Supplementary retirement benefits		
Canadian Wildlife Federation	10,000	10,000		30,633	30,633
Creston Valley Wildlife Management	55,000	55,000	diplomatic service superannuation		
Scholarships	10,000	10,000		804	804
Federal provincial Committee for humane trapping	35,000	35,000		275,516,487	268,106,649
	1,795,344	1,780,000	Vote 20		
Contributions			WORLD EXHIBITIONS PROGRAM		
Summer job corps program	361,351	341,341	Salary adjustment reserve		
West Coast oil port inquiry	318,470	318,470		18,463	
Membership fee—World meteorological organization	291,156	291,156	Salaries		
Canadian Meteorology Society	16,000	16,000		112,584	94,611
Rehabilitation of dyking in South Western Ontario	1,241,531	1,224,876	Operating expenditures		
Frazier River	5,810,000	5,808,686		51,953	15,850
Okanagan River	540,000	441,170	Contributions as detailed in the Estimates		
Qu'Appelle Valley	1,200,000	601,001		8,000	6,664
Montreal Area Flood Control	1,522,000	1,521,522		191,000	117,125
St Lawrence River Water Quality	403,000	402,542	Stat.		
Shubenacadie river basin	200,000	166,095	Contributions to employee benefit plans		
Other federal provincial water resource projects	756,900	683,755		17,000	17,000
Flood risk mapping	1,590,000	1,296,826		208,000	134,125
James Bay Development Corporation	375,000	375,000	Total, Department		
Waterfowl crop depredation	1,500,000	1,500,000		275,724,487	268,240,774
Forest Engineering Research Institute of Canada	1,000,000	1,000,000	Vote 25		
James Bay Agreement	18,100		Canadian International Development Agency		
	17,143,508	15,988,440	Operating costs		
	18,938,852	17,768,440		7,181,104*	7,060,575
Stat.			Salaries and wages		
Contributions to employee benefit plans				20,500,363*	20,488,160
	15,691,000	15,691,000	Official language program		
	248,359,722	244,560,295		87,700	87,700
Total, Department	567,084,436	547,302,879	Tenant services		
				17,000	16,846
				27,786,167	27,653,281
EXTERNAL AFFAIRS					
Vote 1					
CANADIAN INTERESTS ABROAD PROGRAM					
Tenant services	284,000	144,161	Vote 30		
Salaries	75,298,964	75,317,541	Bilateral Development Assistance		
Operating expenditures	99,461,814	97,159,091		239,644,896	187,358,901
	175,044,778	172,620,792	United Nations Development Program		
				37,000,000	37,000,000
Vote 5			United Nations Children's Fund		
Capital expenditures				8,500,000	8,500,000
	32,165,000	28,266,523	International Institute for Tropical Agriculture		
				1,100,000	1,100,000
			International Rice Research Institute		
				1,100,000	1,100,000
			International Maize and Wheat Improvement Centre		
				1,100,000	1,100,000
			United Nations Funds for Population Activities		
				7,000,000	7,000,000
			International Planned Parenthood Federation		
				3,250,000	3,250,000
			World Health Organization (Population)		
				1,300,000	1,300,000
			Commonwealth Fund for Technical Cooperation		
				6,500,000	6,500,000
			United Nations Relief and Works Agency for Palestine Refugees in the Near East		
				1,500,000	1,500,000
			International Fund for Agricultural Development		
				11,000,000	11,000,000
			Multilateral Development Assistance		
				12,007,000	10,228,620
			Food aid assistance to developing countries		
				249,000,001*	221,518,603
			World Food Program		
				11,500,000*	10,000,000
			Contributions to Mennonite Central Committee		
				500,000	500,000
			International Emergency Relief		
				2,000,000	2,000,000
			Commonwealth Scholarships and Fellowships		
				2,200,000	1,881,284
			CIDA Scholarships to Canadians for studies related to International Development Assistances		
				300,000	234,934

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allocments c	Expenditures s		Allocments s	Expenditures s
EXTERNAL AFFAIRS—Concluded					
Canadian International Development Agency—Concluded					
Contribution to Italian earthquake reconstruction	1,000,000	1,000,000	Vote 25 Anti-Inflation Board Salaries and wages Operating costs TB Vote 15	12,982,000	12,942,299
Canadian University Service Overseas ..	9,555,000	9,325,692		8,687,000	7,946,550
Canada World Youth	2,800,000	2,800,000		124,000	124,000
Canadian Executive Service Overseas ...	1,600,000	1,400,000		21,793,000	21,012,849
Contribution to Canadian Non-Governmental Organizations in support of development assistance	35,961,000	29,067,154	Stat. Contribution to employee benefit plans	1,571,000	1,453,000
Contributions to International Non-Governmental Organizations in support of development assistance programs and projects	2,750,000	1,714,293		23,364,000	22,465,849
Incentives to Canadian private investment in developing countries	755,000	252,790	Total	167,993,700	166,285,377
Contributions to international development institutions in support of specific development assistance programs and projects	550,000	168,445	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
	651,472,897	558,800,716	Vote 1 ADMINISTRATION PROGRAM		
Vote 31B			Operating expenditures		
Forgiveness loans			Salaries, wages and allowances		
Least Developed countries	231,890,000*	231,890,000	15,901,000 15,836,330		
Stat.			Operating costs		
Contribution to employee benefit plans ..	2,366,000	2,366,000	5,875,000 4,519,706		
Vote L35			Tenant services		
Development loans			201,000 198,876		
Bilateral loans	322,500,000*	222,539,291	From TB Vote 5 Government contingencies		
Multilateral loans	89,223,000*	50,736,760	1,333,010 1,333,010		
	411,723,000*	273,276,051	From TB Vote 15 Public Service bilingualism		
Vote L36a			156,862 103,606		
(Treasury Board Vote 5)			23,466,872 21,991,528		
Addition to a share's stock of the Asian Development Bank	1		Minister's salary and motor car allowance		
Vote L37a			22,000 22,000		
(Treasury Board Vote 15)			Contributions to employee benefit plans		
Addition to a share's stock of the Inter-American Development Bank	1		1,969,000 1,969,000		
	1,325,238,006	1,093,986,048	25,457,872 23,982,528		
Total	1,600,962,553	1,362,226,821	Vote 5 INDIAN AND ESKIMO AFFAIRS PROGRAM		
FINANCE			Operating expenditures		
Vote 1 and 1a			Salary adjustment reserve allotment ..		
FINANCIAL AND ECONOMIC POLICIES PROGRAM			90,262		
Salaries and wages	14,661,000	14,204,847	84,855,190 83,068,638		
Operating costs	5,277,000	4,959,424	Canadian executive services overseas lapsing allotment		
TB Vote 5			55,000		
Contingencies	259,300	259,300	Operating costs allotment		
	20,197,300	19,423,571	388,060,700 386,971,602		
Vote 15 and 15b			Operating costs frozen allotment		
MUNICIPAL GRANTS PROGRAM			6,513,000		
Grants to municipalities	123,500,000	123,496,356	Student residences—Salaries and wages		
Vote 20 and 20a			8,143,548 8,019,003		
ANTI-DUMPING TRIBUNAL PROGRAM			Student residences—Operating costs		
Salaries and wages	673,000	652,181	5,558,100 5,369,834		
Operating costs	238,000	226,020	Grants as listed in the estimates		
TB Vote 5			3,292,000 2,537,197		
Contingencies	21,400	21,400	Tenant services costs		
	932,400	899,601	238,000 170,717		
Total, Department	144,629,700	143,819,528	Student summer employment		
			2,200,000 2,094,822		
			Policing on reserves		
			5,177,300 4,945,646		
			From TB Vote 5 Government contingencies		
			4,410,918 4,410,918		
			From TB Vote 10 student summer and youth employment		
			2,926,101 2,866,801		
			From TB Vote 15 Public Service bilingualism		
			113,388 25,122		
			511,633,507 500,480,300		
			Vote 10		
			Capital expenditures		
			Capital costs		
			110,483,900 110,040,239		
			Capital projects—DOE clean-up fund		
			1,658,000 1,587,612		
			From TB Vote 17a federal labour intensive projects		
			4,390,000 4,062,408		
			Less: estimated revenue credited to vote (maximum 125%—\$395,000) ..		
			(316,000) (378,284)		
			116,215,900 115,311,975		
			Contributions to employee benefit plans		
			10,935,000 10,935,000		
			Indian annuities		
			699,413 699,413		
			Write-off of loans issued from the Indian Housing Assistance Account		
			1,102,842 1,102,842		
			Refunds of amounts credited to revenue in previous years		
			45,574 45,574		

*Amendments

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
Liabilities under guaranteed loans to Indians CMHC and FCC	34,457	34,457			
Liabilities under guaranteed loans to Indian Economic Development Account	7,006,006	7,006,006			
James Bay and Northern Quebec native claims settlements	7,410,767	7,410,767			
	655,083,466	643,026,334			
Vote 25					
NORTHERN AFFAIRS PROGRAM					
Operating expenditures					
Salary adjustment reserve allotment ..	16,119				
Salaries, wages and allowances	15,831,520	15,565,912			
Operating costs allotment	31,350,424	29,810,160			
Northern careers program—Salaries ..	1,141,121	1,133,358			
Northern careers program—Operating ..	497,816	496,369			
Eastern Arctic Social Environmental program—Salaries	37,240	27,427			
Eastern Arctic Social Environmental program—Operating	585,760	578,971			
Tenant services costs	44,000	19,981			
Student summer employment	112,000	112,000			
From TB Vote 5 Government contingencies	82,088	82,088			
From TB Vote 10 student summer and youth employment	119,322	103,849			
From TB Vote 15 Public Service bilingualism	33,100	15,491			
From TB Vote 17a federal labour intensive project	66,000	43,583			
	49,916,510	47,989,189			
Vote 30					
Capital costs	36,333,000	36,238,634			
Capital lapsing allotment	196,000				
	36,529,000	36,238,634			
Vote 35					
Grants and other transfer payments listed in the estimates and contributions	235,510,817	234,444,172			
Contributions to employee benefit plans ..	1,902,000	1,902,000			
Write-off of active assets	50	50			
Refunds of amounts credited to revenue in previous years	547,145	547,145			
	324,405,522	321,121,190			
Vote 60					
PARKS CANADA PROGRAM					
Operating expenditures					
Salary adjustment reserve allotment ..	4,029,510				
Salaries, wages and allowance	64,203,663	63,466,149			
Operating costs allotment	22,696,507	22,617,548			
Grants and contributions as listed in the estimates	583,258	79,397			
DSS audit services	255,000	254,906			
Buy services in lieu of man-years	500,000	486,649			
Tenant services	98,000	51,799			
Forest fire suppression and pre-suppression	670,000	658,496			
Student summer employment	470,000	436,316			
From TB Vote 10 student summer and youth employment	923,306	914,399			
From TB Vote 15 Public Service bilingualism	49,650	41,731			
From TB Vote 17a federal labour intensive projects	720,000	630,208			
	95,198,894	89,637,598			
Vote 65					
Capital expenditures					
Capital costs	79,200,000	78,862,536			
Federal facilities—DOE clean-up fund	635,000	634,112			
From TB Vote 17a federal labour intensive projects	3,520,000	3,238,254			
	83,355,000	82,734,902			
Vote 70					
Payments to the National Battlefields Commission	944,000	944,000			
Contributions to employee benefit plans ..	8,159,862	8,159,862			
	187,657,756	181,476,362			
Total, Department	1,192,604,616	1,169,606,414			
INDUSTRY, TRADE AND COMMERCE					
Vote 75					
Statistics Canada					
Operating costs (excluding Census)	14,218,421	13,747,636			
Census operating costs	17,472,384	15,896,161			
Canada's fee for membership in the Inter-American Statistical Institute ..	26,032	26,032			
Contributions to the International Statistical Institute	1,448	1,448			
Contributions to the Association for the Research in Income and Wealth	1,150	1,150			
Contribution to the Social Science Federation of Canada	46,581	16,560			
Salaries and wages (Bureau less Census)	74,505,125	74,056,244			
Salaries and wages—Census	12,739,893	12,519,346			
Salary adjustment reserve	1,518,420				
Bilingualism	127,700	57,359			
Tenant services	456,000	132,851			
Federal labour intensive program	131,969				
	121,245,123	116,454,787			
Stat.					
Contributions to employee benefit plans ..	10,672,247	10,672,247			
Refunds of amounts credited to revenue in previous years	2	2			
Total	131,917,372	127,127,036			
JUSTICE					
Vote 1					
ADMINISTRATION OF JUSTICE PROGRAM					
Salaries	23,501,000	22,083,729			
Salary adjustment reserve	63,000				
Tenant services	113,000	83,560			
Evaluation of grant & contribution programs	460,000	206,979			
Summer jobs corps programs	245,000	225,176			
Operating costs	7,418,000	6,816,087			
	31,800,000	29,415,531			
Vote 5					
Canadian Judicial Council					
Salaries and wages	64,000	41,147			
Tenant services	2,000				
Operating costs	164,000	80,076			
	230,000	121,223			
Stat.					
Contributions to employee benefit plans ..	2,881,000	2,881,000			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures
	\$	\$
JUSTICE—Concluded		
ADMINISTRATION OF JUSTICE		
PROGRAM—Concluded		
Stat.		
Judge's salaries	30,349,567	30,349,567
Judge's travel	1,491,211	1,491,211
Judge's pensions	6,830,781	6,830,781
	38,671,559	38,671,559
Minister's salary and travel allowance	22,000	22,000
Vote 10		
Grants and Contributions	22,931,500	21,278,441
Vote 15		
SUPREME AND FEDERAL COURTS		
OF CANADA PROGRAM		
Supreme Court		
Salaries and wages	902,000	901,384
Tenant services	29,000	8,317
Operating costs	825,000	817,303
	1,756,000	1,727,004
Stat.		
Contribution to employee benefit plans..	109,000	109,000
Vote 20		
Federal Court		
Salaries and wages	2,354,000	2,024,603
Salary adjustment reserve	12,000	
Tenant services	165,000	57,883
Operating costs	762,000	648,171
	3,293,000	2,730,657
Stat.		
Contribution to employee benefit plans..	270,000	270,000
Votes 15 & 20		
Salaries and wages	3,242,000	2,925,986
Salary adjustment reserve	26,000	
Tenant services	194,000	66,200
Operating costs	1,587,000	1,465,474
	5,049,000	4,457,660
Stat.		
Contribution to employee benefit plans..	379,000	379,000
Vote 25		
LAW REFORM COMMISSION OF		
CANADA PROGRAM		
Salaries and wages	638,000	564,754
Salary adjustment reserve	2,000	
Tenant services	7,000	6,567
Operating costs	1,678,000	1,608,491
	2,325,000	2,179,812
Contributions to employee benefit plans	77,000	77,000
CANADIAN HUMAN RIGHTS		
COMMISSION		
Operating costs	662,000	542,893
Vote 30		
TAX REVIEW BOARD PROGRAM		
Salaries and wages	545,698	575,000
Salary adjustment reserve		3,000
Tenant services	755	9,000
Operating costs	231,453	273,000
	777,906	860,000
Stat.		
Salaries of the members	278,485	278,485
Travelling expenses	44,891	44,891
Other	177	177
	323,553	323,553

	Allotments	Expenditures
	\$	\$
Contributions to employee benefit plans	68,000	68,000
Total, Department.....	111,625,518	105,571,440

LABOUR

Vote 1

Salaries and wages	12,285,082	14,376,440
Salary adjustment reserve	1,636,939	
Post control initiative	2,426,550	6,381,697
Program costs	4,945,879	
Boards and Commissions	368,600	377,596
Adjustment assistance benefits	2,168,000	2,100,529
Grants to labour college of Canada	25,000	25,000
Grant for special research studies in the labour field (Special research)	40,000	40,000
Grants for special research studies in the labour field (Accident preven- tion)	15,000	15,000
Grants to international institute for labour studies	25,000	25,000
Expenses related to tenant services	85,000	69,957
Contribution to the labour council of Metropolitan Toronto	500	
Contribution to the University of Toronto for a Conference on Occupa- tional Safety and Health	5,000	5,000
Contribution to Canadian Labour Con- gress to provide funds for the labour education program	1,500,000	1,500,000
Contribution to the University of Victo- ria for a Conference on Industrial Democracy	3,200	1,600
Contribution to the Industrial Relations Centre, McGill University	5,000	5,000
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	310,000	225,298
Contribution to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs ..	240,000	176,250
Grants to post-secondary institutions to establish labour education	200,000	177,107
Contribution to the Canadian Labour Congress for the Tenth Biennial Con- ference on Health and Safety	2,500	2,500
Multiculturalism frozen allotment	182,000	
Grant to Canada Safety Council for the Canadian Conference on Protective Equipment	20,000	20,000
Contribution to the University of Sas- katchewan for an international sym- posium on grain dust and health	2,500	2,500
Grants for quality of working life projects	44,500	44,000
Contribution to Alberta Construction Labour Relations Association	750	750
Payments of Compensation respecting Public Service Employees and Mer- chant Seamen		10,760
Total	26,537,000	25,581,984

MANPOWER AND IMMIGRATION

Vote 1

ADMINISTRATION PROGRAM

Program expenditures		
Operating costs	10,853,000	10,446,503
Salaries and wages	22,574,000	22,202,132
Audit service fees	3,744,000	3,725,187
Public Service bilingualism	385,000	148,834
Tenant services	1,450,000	1,089,776
Summer student employment and activities program	100,000	
	<u>39,106,000</u>	<u>37,612,432</u>

Special Distribution of Expenditures Maintained under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
MANPOWER AND IMMIGRATION			NATIONAL REVENUE		
<i>—Concluded</i>			Vote 1		
Vote 5			Customs and Excise		
DEVELOPMENT AND UTILIZATION OF MANPOWER			Salary adjustment reserve allotment	20,343	
Program expenditures			Salaries and wages	169,445,657	168,449,530
Salaries and wages	160,559,872	158,064,363	Operating allotment	25,437,001	23,834,426
Operating costs	41,132,000	37,973,935	Public Service bilingualism—From TB		
Canada Manpower training program—Course purchases	308,211,000	304,669,920	Vote 15	344,000	344,000
Summer student employment and activities program	9,617,000	7,965,723	Federal labour intensive program—From TB Vote 17(a)	209,400	109,656
	519,519,872	508,673,041		195,456,401	192,737,612
Vote 10			Vote 5		
Program expenditures			Taxation		
Federal labour intensive programs	421,980	406,100	Salaries and wages	252,594,800	247,567,375
Canada manpower industrial training program	76,876,000	76,721,487	Salary adjustment reserve	26,657,000	4,145,413
Canada manpower training allowances	197,066,001	185,179,707	Operating costs	19,000	25,135,317
Mobility—Trainee travel grants	5,800,000	5,611,279	Grants	13,855,000	18,899
Manpower training research	250,000	53,970	Tenant services	491,000	669,486
Local initiative projects	43,208,000	37,229,458	Official languages program	797,384	939,015
Frontier College of Canada	110,000	110,000	Federal labour intensive projects		736,549
Farm labour programs	4,700,000	3,879,310		281,944,184	279,212,054
Labour mobility and assessment incentives	3,059,000	1,202,826	Vote 10		
Canada manpower mobility program	11,106,000	10,369,934	Office of the Administrator—Anti-inflation		
Community employment strategy				377,000	320,654
Local employment assistance program and voluntary organizations	22,910,000	20,414,619	Operating expenditures	620,000	233,754
Job exploration—Summer students	16,014,000	9,020,209		997,000	554,408
Canada works program	245,278,000	237,470,238	Total, Department		
Co-operative education program	490,000	197,558		478,397,585	472,504,074
Student summer employment activities program	26,596,740	25,194,216	REGIONAL ECONOMIC EXPANSION		
Creating a career	160,000	160,000	Salaries and wages	39,659,700	38,301,821
	654,045,721	613,220,911	Other operating costs	21,685,302	18,353,975
Vote 15			Operating costs tenant services	203,000	141,552
IMMIGRATION PROGRAM				61,548,002	56,797,348
Program expenditures and contributions			Capital expenditures exclusive of other allotments	17,989,000	16,858,460
Salaries and wages	46,790,000	46,575,661		17,989,000	16,858,460
Operating costs	12,086,000	11,892,502	Grants		
Transportation and other assistance for immigrants and settlers	2,150,000	2,145,125	To assist various organizations associated with the promotion and development of regional economic expansion		
Contributions to immigrant welfare organizations	1,673,000	1,396,109		58,000	3,000
	62,699,000	62,009,397	Contributions		
Vote 20			Developmental opportunity initiatives	302,608,002	297,719,107
PLANNING AND RESEARCH PROGRAM			Industrial incentives	78,165,000	63,252,929
Program expenditures and grants			Other programs	79,337,000	74,389,840
Salaries and wages	7,205,000	6,606,987		460,168,002	435,364,876
Operating costs	3,219,000	1,991,489	Total, Department		
Grants for manpower research and development	50,000	31,300		539,705,004	509,020,684
Summer student employment and activities program	38,000	16,035	SCIENCE AND TECHNOLOGY		
	10,512,000	8,645,811	Vote 1		
Total, Department	1,285,882,593	1,230,161,592	Operating costs allotments		
Vote 25				5,318,335	5,024,186
Immigration Appeal Board			Contributions		
Program expenditures			Grant to the Canadian Science Writer's Association	1,000	1,000
Operating costs	434,000	286,127	Contribution toward the support of the Institute for Research on Public Policy	20,000	20,000
Salaries and wages	1,550,000	1,531,393	Contribution toward the support of the International Institute of Applied Systems Analysis	291,245	287,712
Salary reserve allotment	46,000		Contribution toward the support of Commonwealth Science Committee	36,420	36,418
Tenant services	14,000			5,667,000	5,369,316
	2,004,000	1,817,520	Total, Department		
Total	1,287,926,593	1,231,979,112			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
SCIENCE AND TECHNOLOGY—Concluded					
Science Council of Canada					
Vote 40					
Operating costs allotment	935,000	917,311	To Newfoundland to commemorate the twenty-fifth anniversary	600,000	600,000
Salary and wages allotment	1,171,616	1,138,363	To Massey Hall	1,000,000	1,000,000
Salary adjustment reserve allotment	118,384	108,475	To National Ballet School	600,000	600,000
Tenant services allotment	9,000		To National Theatre School	625,000	625,000
Stat.			To Manitoba for "Le Centre Culturel Franco-Manitobain"	150,000	150,000
Contributions to employee benefit plans allotment	163,000	163,000	Contributions—Association for the export of Canadian books	280,000	180,000
	2,397,000	2,327,269	Stat.		
	8,064,000	7,696,585	Contributions to employee benefit plans	121,000	121,000
Total				19,397,506	17,982,721
SECRETARY OF STATE					
Vote 1					
ADMINISTRATION PROGRAM					
Salaries and wages	7,844,000	7,839,725	Vote 25		
Operating costs—			EDUCATION SUPPORT PROGRAM		
Others	4,149,001	4,139,634	Salaries and wages	782,000	768,661
Tenant services	567,000	266,007	Operating costs	389,500	317,604
Salary adjustment reserve	107,000		Grants to the Canada Studies Foundation	330,000	330,000
Stat.			Salaries adjustment reserve	59,000	
Salary and motor car allowance	22,000	22,000	Stat.		
Contributions to employee benefit plans	873,000	873,000	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangement Act, 1972	48,299,089	48,299,089
	13,562,001	13,140,366	Stat.		
Vote 5					
BILINGUALISM DEVELOPMENT PROGRAM					
Salaries and wages	1,022,000	1,008,353	Post-secondary education payments to provinces under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977	1,050,239,994	1,050,239,994
Operating costs—			Stat.		
Others	552,000	364,583	Contributions to employee benefit plans	67,000	67,000
Program evaluation	300,000	220,487		1,100,166,583	1,100,022,348
Vote 10					
Grants listed in the estimates and contributions			Vote 30		
Grants			TRANSLATION PROGRAM		
Bilingualism in education	300,000		Salaries and wages	35,615,000	35,427,287
Bilingualism in the private sector	1,553,000	1,136,986	Operating costs		
Language acquisition development	850,000	850,000	Others	3,879,000	3,607,185
Official language minority groups	5,900,000	5,793,375	Freelance translation	3,774,000	3,546,912
Contributions			Grants to universities—Training	75,000	57,000
Bilingualism in education—			Stat.		
Provinces	222,364,000	222,360,210	Contributions to employee benefit plans	4,176,000	4,176,000
Territories	300,000	155,833		47,519,000	46,814,384
Bilingualism in public administration	1,900,000	1,900,000	Vote 35		
Stat.			CITIZENSHIP PROGRAM		
Contribution to employee benefit plans	119,000	119,000	Salaries and wages	11,473,250	11,464,568
	235,160,000	233,908,827	Operating costs		
Vote 15					
ARTS AND CULTURE PROGRAM					
Salaries and wages	1,254,000	1,240,503	Citizenship Participation Voluntary Organization	103,000	102,527
Operating costs	7,289,506	6,743,643	Women's Program	301,000	260,553
Vote 20					
Grants listed in the estimates and contributions			Multiculturalism	1,702,000	1,586,419
Grants			Student Community Services	701,500	562,256
Canada Day Celebration	1,200,000	1,200,000	Hostel Program	230,000	156,592
To the Fathers of Confederation Building Trust	1,350,000	1,350,000	Others	4,201,000	3,815,380
Arts and cultural service—Research and support	636,000	636,000	Salary adjustment reserve	239,750	
For the construction, expansion or improvement of performing arts	2,850,000	2,850,000	Vote 40		
To institutions and public authorities—Section 29, CP&E Act	1,442,000	686,575	Grants listed in the estimates and contributions		

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE—Concluded			Vote 20		
CITIZENSHIP PROGRAM—Concluded			Royal Canadian Mounted Police		
Multiculturalism	3,416,000	3,192,195	LA W ENFORCEMENT		
Group understanding	955,000	605,976	Operating expenditures		
Hostel program	799,000	783,078	Salary adjustment reserve (public servants)	3,661,400	3,661,400
Open House Canada			Salary adjustment reserve (members of the Force)	22,570,500	22,570,500
Youth exchange program	1,500,003	1,480,231	Salaries and wages	341,492,500	331,857,653
Contributions			Grant to the RCM Police Veterans' Association	2,500	2,500
Citizenship registration and promotion			Grant to the International Association of Chiefs of Police	1,000	1,000
Language instruction	2,830,000	2,830,000	Operating costs allotment	137,655,100	130,907,470
Language texts	193,000	131,036	Transfer from Treasury Board Vote 10 summer student employment	738,335	738,335
Multiculturalism and group understanding			Transfer from Treasury Board Vote 15 bilingualism	661,000	661,000
Contribution to the Sze-chey Society	300,000	300,000	Transfer from Treasury Board Vote 17a employment creating projects	150,000	150,000
Stat.			Tenant services allotment	1,075,000	1,075,000
Contribution to employee benefit plans	1,408,000	1,408,000	Less: amount recoverable (Maximum 125%—\$175,305,000)	140,244,000	146,060,931
	54,569,703	51,111,089		367,763,335	345,563,927
Total, Department	1,470,374,793	1,462,979,735	Capital expenditures		
			Capital costs allotment	52,599,000	52,086,186
			Allotment for treatment of waters in Grand Rapids, Man.	60,000	60,000
				52,659,000	52,146,186
			Total	773,929,521	732,082,880
SOLICITOR GENERAL			TRANSPORT		
Vote 1			DEPARTMENTAL ADMINISTRATION PROGRAM		
ADMINISTRATION PROGRAM			Minister of Transport—Salary and motor car allowance	22,000	22,000
Salaries and wages	5,135,000	5,134,094	Refunds of amounts credited to revenue in previous years	28,385	28,385
Operating costs	4,694,000	4,509,227	Contributions to employee benefit plans	3,087,261	3,087,261
Tenant services	46,000	4,369	Salaries and wages	25,980,000	25,073,980
Grant to the Canadian Association of Chiefs of Police	50,000	50,000	Salary adjustment reserve	11,000	
Grant to the Canadian Criminology and Corrections Association	100,000	100,000	Bilingualism allotment	340,000	124,995
Grant to the John Howard Society	50,000	25,000	Grants and contributions as listed in the Estimates detail	1,350,000	1,102,469
Payment to the provinces, territories public and private bodies in support of activities complementary to those of the Solicitor General	1,384,000	1,283,468	Tenant services	742,000	752,586
Student summer and youth employment:			Energy conservation R & D	235,000	
Summer students	474,549	446,778	Energy transportation R & D	21,252,962	19,725,335
Summer job corps	688,895	664,594	Operating costs allotment	23,487,000	22,206,538
Total, Department	12,622,444	12,217,530	Capital costs allotment	76,999,608	72,123,549
				4,718,962	4,718,962
			Less: estimated revenue	72,280,646	67,404,587
Correctional Services			MARINE TRANSPORTATION PROGRAM		
Vote 5			Contributions to employee benefit plans	12,192,000	12,192,000
Penitentiary Service—Operating expenditures			Salaries and wages allotment	100,825,174	96,430,904
Operating cost allotment	221,678,912	218,847,381	Salary adjustment reserve allotment	2,145,826	
Grants to authorized after-care agencies	601,000	601,000	Ship repair allotment	12,776,000	10,836,068
	222,279,912	219,448,381	Maintenance dredging allotment	3,370,000	3,081,449
			Other operating costs	81,227,290	78,891,950
			Grants and contributions	253,994	252,937
			Capital costs	77,457,000	68,227,676
			Special clean-up costs	500,000	435,130
			Federal labour intensive program	72,000	30,337
			Federal court awards	4,181	4,181
			Refund of amounts credited to revenue in previous years	3,204	3,204
				290,826,669	270,385,836
			Less: estimated revenue	18,154,014	18,154,014
				272,672,655	252,231,822
Vote 10					
Penitentiary Service—Capital Expenditures					
Capital costs allotment	67,353,182	54,534,475			
Vote 15					
National Parole Board—Operating Expenditures					
Operating costs allotment	29,709,790	26,630,523			
Stat.					
Pensions and other employee benefits	44,608	44,608			
Stat.					
Contributions to superannuation accounts	21,331,000	21,331,000			
Stat.					
Write-off of active assets	134,977	134,977			
Stat.					
Federal Court Awards	30,463	30,463			
Stat.					
Refunds of amounts credited to revenue in previous years	810	810			
	340,884,742	322,155,237			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
TRANSPORT—Concluded			TREASURY BOARD		
AIR TRANSPORTATION PROGRAM			Vote 1		
Tenant services	182,000	41,828	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Salaries and wages allotment	241,064,000	240,448,003	Program expenditures		
Operating cost allotment	117,679,000	108,612,534	Salaries and wages	19,743,000	19,496,836
Special clean-up allotment	1,900,000		Salary adjustment reserve	611,000	
Capital expenditures	124,379,601	122,409,485	Operating costs	11,583,001	10,052,897
Salary adjustments revenue allotment	262,099		Grants and contributions	105,000	105,000
Aeronautical facilities in NWT	334,300			32,042,001	29,654,733
Grants and contributions as listed in the details of the Estimates	10,902,000	10,659,749	Vote 20		
Contributions to employee benefit plans	28,527,000	28,527,000	EMPLOYER CONTRIBUTION TO EMPLOYEE BENEFIT PLANS PRO- GRAM		
Federal court awards	324,713	324,713	Program expenditures		
	525,554,713	511,023,312	Operating costs	148,715,000	133,511,735
Less: estimated revenue	130,489,000	130,488,607			
	395,065,713	380,534,705	Vote 25		
SURFACE ADMINISTRATION PROGRAM			TEMPORARY ASSIGNMENTS PRO- GRAM		
Salary adjustment reserve allotment	7,000		Program expenditures		
Salaries and wages allotment	5,711,000	5,568,766	Salaries and wages	104,000	73,520
Operating cost allotment	133,801,000	128,459,177	Salary adjustment reserve	74,000	
Federal labour intensive projects	41,000	41,000	Operating costs	17,000	2,466
Via Rail Canada Inc.	5,800,000	5,252,569		195,000	75,986
Federal facilities clean-up allotment	125,000	52,489	Vote 30a		
Capital cost allotment	22,332,000	17,175,970	SPECIAL PROGRAM		
Payment to Alberta in respect of the maintenance of the domestic oil price	14,000,000	14,000,000	Program expenditures		
Grants and Contributions as detailed in the Estimates	161,442,002	143,990,395	Contributions	6,500,000	6,182,790
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,498,466	1,498,466	Total, Department	187,452,001	169,425,244
Contribution to employee benefit plans	689,000	689,000			
	345,446,468	316,727,832	VETERANS AFFAIRS		
Total, Department	1,085,465,482	1,016,898,946	Vote 1		
Air Canada			ADMINISTRATION PROGRAM		
Payments to Air Canada for reimburse- ment of interest on loans for the Con- structions of a Line maintenance Hangar at Winnipeg, Manitoba	2,500,000	2,276,184	Salaries and wages	5,725,440	5,667,425
Canadian National Railways			Information systems development	250,000	249,191
Payment to the Canadian National Railway Company to be applied by the company in payment of the defi- cits arising in the calendar years 1974 and 1975 in respect of the Canadian National Railway System ..	22,251,303	22,251,303	Tenant services	70,000	59,412
Northern Transportation Company Lim- ited			Operating costs	1,265,000	1,282,657
Payment to the Northern Transporta- tion Company Limited to defray the excess of costs over revenues of the 1977 Keewatin resupply operation	600,000	252,695	Treasury Board Vote 15, Public Service bilingualism	106,700	45,148
St. Lawrence Seaway Authority				7,417,140	7,303,833
Welland Canal deficit			Stat.		
Net operating deficit	20,400,000	19,585,879	Minister of Veterans Affairs salary and motor car allowance	22,000	22,000
Loan interest	410,402		Contributions to employee benefit plans	680,000	680,000
Entrusted Canals			Refund previous year revenue	16,830	16,830
Net operating deficit	1,360,000	1,314,449	Exchequer court awards	3,798	3,798
Payment to Authority of amount equal to proceeds from sale of property and paid into the Consolidated Revenue Fund	31,397	31,397		8,139,768	8,026,461
	22,201,799	20,931,725	Vote 5		
Total	1,133,018,584	1,062,610,853	VETERANS SERVICES PROGRAM		
			Salaries and wages	739,400	680,541
			Salary adjustment reserve	63,600	
			Tenant services	3,000	2,576
			Operating costs	62,000	47,821
				868,000	730,938
			Vote 10		
			Salaries and wages	13,409,627	13,222,676
			Salary adjustment reserve	487,373	
			Operating costs	2,381,000	2,208,467
			Treasury Board Vote 15, Public Service bilingualism	42,800	
				16,320,800	15,431,143

MISCELLANEOUS STATEMENTS BY DEPARTMENT

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Concluded*

	Allotments		Expenditures	
	\$		\$	
VETERANS AFFAIRS—<i>Concluded</i>				
VETERANS SERVICES PROGRAM—<i>Concluded</i>				
Vote 15				
War Veterans Allowance and Civilian War Allowances	240,456,001		215,978,552	
Assistance in Accordance with the Provisions of the Assistance Fund Regulations	13,327,000		13,241,279	
Education assistance	1,396,000		961,161	
Special Housing Assistance for Veterans	1,685,000		720,773	
Other grants and benefits	2,303,000		2,216,260	
	259,167,001		233,118,025	
Stat.				
Repayments under Section 15 War Service Grants Act	455,457		455,457	
Re-establishment Credits under Section 8 War Service Grants Act	8,135		8,135	
Returned soldiers insurance actuarial liability adjustment	104,791		104,791	
Veterans Insurance actuarial liability adjustment	811,578		811,578	
Contributions to employee benefit plans	1,768,000		1,768,000	
	279,503,762		252,428,067	
Vote 20				
PENSIONS PROGRAM				
Salaries and wages	465,600		422,172	
Salary adjustment reserve	27,400			
Tenant services	13,600		8,189	
Operating costs	51,300		36,731	
	557,900		467,092	
Vote 25				
Salaries and wages	7,775,563		7,707,827	
Salary adjustment reserve	504,437		116,565	
Tenant services	31,100		14,964	
Operating costs	1,967,900		1,702,024	
Treasury Board Vote 15, Public Service bilingualism	28,500		9,500	
	10,307,500		9,550,880	
Vote 30				
Compensation for loss of earnings	60,000		47,150	
Grants	414,252,000		403,235,984	
	414,312,000		403,283,134	
Stat.				
Contributions to employee benefit plans	1,038,000		1,038,000	
	426,215,400		414,339,106	
Vote 35				
BUREAU OF PENSIONS ADVOCATES PROGRAM				
Salaries and wages	2,104,100		2,004,264	
Salary adjustment reserve	190,900			
Operating costs	143,000		129,010	
	2,438,000		2,133,274	
Stat.				
Contributions to employee benefit plans	276,000		276,000	
	2,714,000		2,409,274	
Vote 40				
TREATMENT SERVICES PROGRAM				
Salaries and wages	72,639,300		70,140,654	
Salary adjustment reserve	2,075,700			
Operating costs	68,681,000		66,041,163	
Grants, contributions and other transfer payments	3,198,000		2,922,235	
Treasury Board Vote 15, Public Service bilingualism	49,900			
	146,643,900		139,104,052	
Vote 45				
Capital cost allotment	11,010,000		6,388,708	
Stat.				
Contributions to employee benefit plans	9,839,000		9,839,000	
	167,492,900		155,331,760	
Vote 50				
VETERANS' LAND ADMINISTRATION PROGRAM				
Salaries and wages	5,688,163		5,570,874	
Salary adjustment reserve	51,437			
Operating costs	746,150		703,767	
Grants	10,000		6,537	
	6,495,750		6,281,178	
Stat.				
Provision for reserve, conditional benefits	1,400,000		1,400,000	
Contributions to employee benefit plans	689,000		689,000	
Reductions in Veterans' Land Act Advances	1,887		1,887	
Write-off of active assets	25		25	
	8,586,662		8,372,090	
Total, Department	892,652,492		840,906,758	

Names of Members of Commissions and Rates of Pay

COMMUNICATIONS

Canadian Radio-Television and Telecommunications Commission

The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, c 49, 1975, and consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council.

Section 7 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees for attendances at meetings of the Commission or any committee thereof or at any public hearing before the Commission that they are requested by the Chairman to attend as are fixed by by-law of the Commission. By-law No 8 of the Commission provides that part-time members be paid a fee of \$200 per diem.

Full time members: H J Boyle (resigned September 17, 1977), P Camu (appointed October 1, 1977), C M Dalfen, R Faibish, J J Fortier, J D Hylton (resigned July 16, 1977), J L Gagnon, Mrs J M LaSalle, Mrs P Pearce, R Therrien.

Part-time members: H Bower Regina Sask, A H Cormier Moncton N B (appointment terminated March 31, 1978), J de la Chevrotière Quebec Que, N Frye Toronto Ont (appointment terminated April 2, 1977), Mrs E Goodridge St John's Nfld (appointed January 1, 1978), Mrs R A Gower Vernon B C, J Hébert Montreal Que, R Irwin Sault Ste Marie Ont (appointed August 1, 1977), R B Land Downsview Ont, R MacLeod Rodgers Digby N S (appointed December 1, 1977), D McDougall Halifax N S (appointment terminated May 1, 1977), J Shanski Winnipeg Man (appointment terminated March 31, 1978).

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practice Commission

L A Couture Acting/Chairman \$43,000, R S MacLellan Member \$40,000, F Roseman Member \$40,000, E C Savage Secretary \$40,124.

ENVIRONMENT

Canada—Norway Sealing Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. K Henriksen. Other members of this Commission receive travelling expenses only. J W Carroll, Dr A W May.

Canadian Environmental Advisory Council

Members of this Council receive a per diem rate of \$75 plus travelling expenses. Dr D A Chant, Dr P Dansereau, Miss M Dunbar, I K Fox, E Gourdeau, Dr R H Hall, Dr F K Hare, D F Miller, Dr N H Morse, Dr J P Nowlan, Dr A Porter, R G Rogers.

Canadian Forestry Advisory Council

Members of this Council receive a per diem rate of \$75 plus travelling expenses. A Bickerstaff, R H J Creighton, Dr P R Gendrouin, M S Hamilton, J W Ker, T S Lussier, M Perron, J K Reynolds, R G Rogers, R G Steele, J S Stokes.

Fisheries Prices Support Board

Members of this Board receive a per diem rate of \$75 plus travelling expenses. Bernard Blais, J B Buchanan, K F Harding, J B Morrow. Other member W C MacKenzie receives travelling expenses only.

Fisheries Research Board of Canada

Members of this Board receive a per diem rate of \$75 plus travelling expenses. Dr J E Blanchard, Mrs Maryon Brechin, K F Harding, D N Kendall, I H Langlands, P A Larkin, J A Leblanc, Barry McMillan, Dr A W H Needler, Dr R J Uffan. Other member D D Tansley receives travelling expenses only.

Inter-American Tropical Tuna Commission

Mr E B Young of this Commission receives a per diem rate of \$75 plus travelling expenses. Other member J S Beckett receives travelling expenses only.

International Pacific Salmon Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. Richard A Simmonds. Other member W R Hourston receives travelling expenses only.

International North Pacific Fur Seals Commission

Mr M Hunter of this Commission receives travelling expenses only.

International Whaling Commission

Mr M C Mercer of this Commission receives travelling expenses only.

West Coast Oil Port Inquiry Commission

Dr A R Thompson of this Commission receives a contract fee of \$60,000.

International Council for the Exploration of the Sea

Members of this Council receive travelling expenses only. Dr W L Ford, Dr C R Mann, Dr A W May.

International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. E Demone, G Etchegarry, Dr A W H Needler.

International Commission for the Conservation of Atlantic Tuna

Mr E B Young of this Commission receives a per diem rate of \$75 plus travelling expenses. Other member D A MacLean of this Commission receives travelling expenses only.

International Great Lakes Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. F E J Fry, C J Kerswill, K H Loftus. Other member M Johnson receives travelling expenses only.

International North Pacific Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. J Cameron, C Jager, D F Miller. Other member C R Levelton of this Commission receives travelling expenses only.

International Pacific Halibut Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses. P Wallin. Other member C R Levelton receives travelling expenses only.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Advisory Committee on the Expansion of the St Lawrence Islands National Park Mallorytown Ontario

Members of this Committee received a per diem rate of \$75 plus travelling expenses: H Campbell, A Hamilton, G Henderson, L MacDonald, T Moran, Wm Palm, E Seal, G Shire, G Stafford, P Taylor, R Weir. M McInnes received a per diem rate of \$85.

Names of Members of Commissions and Rates of Pay *Continued*

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT *Concluded*

Historic Sites and Monuments Board of Canada

Under authority of PC 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: Rev F W P Bolger, M S Careless, H A Dempsey, A Desilets, L Harris, M Laterreur, J H Leger, R MacLean, R P J Painchaud, Dr M E Prang, B Napier Simpson and D E Smith.

INDUSTRY, TRADE AND COMMERCE

Enterprises Development Board

Chairman: \$20,000 D N Kendall
Members: W M Auld, R Aurell, J Bock, J G Brown, R C Buck, G T Calkin, J P Carmichael, A Charron, A Cormier, P Demers, J S Donalson, G Dufresne, J F Dunlop, R Emberley, D A Inman, M M Koerner, G Lavigne, M P Maher, C F Murphy, J H Nodwell, J E Nordin, A E Pallister, J Plante, F W Sellers, R L Wardrop, M Woodward, B Wosk. Per diem for these members is \$200.00, for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Textile and Clothing Board

Members: J E Clubb, J J St Laurent. Per diem for these members is \$215.00 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Metric Commission

Chairman: \$43,750 per annum C M Bolger (to November 15, 1977)
Per diem \$250.00 D R B McArthur (period December 1, 1977 to March 31, 1978).

Members: M Archer, L H Charter, A D Cohen, P Demers, G L Draeseke, S M Gossage, A J Groleau, W M Hall, C J Laurin, D R B McArthur, D D Morris, R Parent, B E Robinson, T A Somerville, E G Steele, J E Thomas, A S Tirrell, J O Wright. Per diem for these members was \$150.00 to January 31, 1978 and effective February 1, 1978 is \$185.00 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

Canadian Trade and Tariffs Committee

Chairman: J L E Couillard. Per diem is \$250.00 (annual maximum \$19,500) plus reasonable and accountable expenses.

Commission on Prairie Grain Handling and Transportation

Chief Commission: Honourable E Hall. Commission: R H Cowan, R E Forbes, R Lehr, L Stewart. Per diem for the Chief Commissioner is \$300.00 and for the Commissioners is \$250.00 for each day that he is engaged in the business of the Commission and reasonable expenses incurred in connection therewith, plus \$50.00 per day (non-accountable expense allowance) for hotel and living expenses while absent from his headquarters area.

MANPOWER AND IMMIGRATION

Immigration Appeal Board

The Board consists of Chairman Janet V Scott, Vice-Chairman C M Campbell, Vice-Chairman J P Houle, Vice-Chairman G Legaré, Vice-Chairman A B Wesclak, Members U Benedetti, F Glogowski, Mrs D Petrie, and Mrs R Tremblay, all paid on an annual basis.

PRIVY COUNCIL

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of \$200.

Royal Commission on Corporate Concentration

Commissioners Pierre Nadeau; Robert W V Dickerson received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

Royal Commission on Financial Management and Accountability

Commissioners John Edwin Hodgetts and Robert Després received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

P C 1976-3159, December 16, 1976, appoints Mr O G Stoner to be Special Adviser, Privy Council Office, and P C 1977-2363, August 25, 1977, sets his annual salary at \$56,500, effective April 1, 1977.

Canadian Indian Rights Commission

Commissioner Justice E Patrick Hartt received no honorarium as chairman being prevented by the Judges Act from accepting additional remuneration. Commissioner Brian G Pratt received payment at a per diem rate of \$250.

Special Inquirer for Elder Indians' Testimony

Commissioner Lloyd I Barber received payment at a per diem rate of \$250.

Task Force on Canadian Unity

Commissioners Gerald A Beaudoin; Richard Cashin; Solange Chaput-Rolland; John Evans; Muriel Kovitz; Ross G Marks and Ronald L Watts received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65. Commissioner John Roberts received payment at a per diem rate of \$300 and living allowance at a per diem rate of \$65.

P C 1977-2363, August 25, 1977, appoints Mr Jean-Luc Pépin to be Special Adviser, Privy Council Office, and sets his annual salary at \$57,000 effective June 6, 1977.

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police

Commissioner Justice David C McDonald received no honorarium being prevented by the Judges Act from accepting additional remuneration. Commissioner Guy Gilbert received payment at a per diem rate of \$650 and living allowance at a per diem rate of \$65; Commissioner Donald S Rickerd received payment at a per diem rate of \$250 and living allowance at a per diem rate of \$65.

EXPENSES OF THE INDIAN CLAIMS COMMISSION

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 472,000	\$ 20,000	\$ 19,542

P C 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian Claims may best be adjudicated, to consult with authorized representatives of the Indians and,

- (a) to receive and study the grievances arising in respect of:
 - (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and

Names of Members of Commissions and Rates of Payment—Continued

PRIVY COUNCIL—Continued

Indian Claims Commission

- (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
- (b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
- (c) to advise as to categories of claims that, in his judgment, ought to be referred to the courts or to any special quasijudicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by Section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

P C 1974-835, April 9, 1974, authorized payment to the Commissioner of an honorarium of \$200 per day while on duty as Commissioner of the Inquiry.

P C 1977-702, March 17, 1977, terminates appointment of the Commissioner appointed by Order in Council P C 1969-2405 of December 19, 1969.

A classification of expenditures follows:

	\$
Commissioner's honoraria	600
Travelling expenses	1,652
Telephones and telegrams	876
Postage	74
Professional and Special Services	4,674
Rental	785
Purchased, repair and upkeep	300
Stationery and office supplies	157
Printing of Reports	10,004
Acquisition of furniture and equipment	387
Entertainment	33
	<hr/> 19,542

Royal Commission on Corporate Concentration

EXPENSES OF ROYAL COMMISSION ON CORPORATE CONCENTRATION

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 600,000	\$ 756,000	\$ 755,209

P C 1975-879, dated April 22, 1975.

WHEREAS, the Committee of the Privy Council have had before them a report from the Prime Minister representing that it is desirable to cause an inquiry to be made into and concerning the concentration of corporate power in Canada.

The Committee, therefore, on the recommendation of the Prime Minister, advise that Robert Broughton Bryce, Esquire, of the City of Ottawa in the Province of Ontario, be appointed a commissioner under

Part I of the Inquiries Act to inquire into, report upon, and make recommendations concerning:

- (a) the nature and role of major concentrations of corporate power in Canada;
- (b) the economic and social implications for the public interest of such concentrations; and
- (c) whether safeguards exist or may be required to protect the public interest in the presence of such concentrations.

The Committee further advise that the Commissioner:

1. may exercise all the powers conferred upon him by Section 11 of the Inquiries Act and be assisted to the fullest extent by government departments and agencies;
2. may adopt such procedure and methods as he may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as he may decide from time to time;
3. may engage the services of such counsel, staff, clerks and technical advisers as he may require at rates of remuneration and reimbursement to be approved by the Treasury Board; and
4. shall report to the Governor in Council with all reasonable despatch, and file with the Privy Council Office the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry.

P C 1975-999, May 1, 1975, appointed Messrs Pierre Nadeau and Robert W V Dickerson as Commissioners and designated Mr Robert B Bryce as Chairman of the Commission.

P C 1975-8/1366, June 12, 1975, authorized payment to the Commissioners of an honorarium of \$250 per day while on duty as Commissioners of the Commission.

A classification of expenditures follows:

	\$
Salaries and wages	290,851
Commissioners' honoraria	51,875
Travelling expenses	20,991
Local transportation	2,578
Freight, express and cartage	751
Postage	527
Telephones and telegrams	16,413
Professional and special services	275,952
Rental	5,948
Purchased, repair and upkeep	628
Stationery and office supplies	53,969
Printing of Reports	34,497
Acquisition of furniture and equipment	86
Entertainment	56
All other expenditures	87
	<hr/> 755,209

Royal Commission on Financial Management and Accountability

EXPENSES OF ROYAL COMMISSION ON FINANCIAL MANAGEMENT AND ACCOUNTABILITY

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 1,740,000	\$ 1,290,800	\$ 1,378,670

P C 1976-2884, dated November 22, 1976.

WHEREAS, the Committee of the Privy Council have had before them a report of the right Honourable Pierre Elliott Trudeau submitting:

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

Royal Commission on Financial Management and Accountability—Concluded

That the growth of government responsibilities and programs to meet the needs of Canada in recent years has placed unprecedented demands upon the structure, organization and process of administrative management and control in the Government of Canada;

That the Public Service of the Government of Canada has long enjoyed an enviable reputation for efficiency and probity and the government wishes to ensure the maintenance, in the new circumstances, of the high standards of public service the Canadian people have received in the past and rightly expect:

That reports of the Auditor General have caused the government serious concern that the current state of financial administration in the Government of Canada is not now adequate to ensure full and certain control over and accountability for public funds required for the expanded responsibilities and programs that now exist; and

That it is essential that the government have the capacity to ensure in the Public Service that authority and accountability together ensure the most efficient use of resources, and that all opportunities to make savings, avoid waste and increase productivity are vigorously pursued.

It is therefore in the national interest that a comprehensive inquiry be made into the best means of providing for financial management in the federal administration of Canada, including departments and Crown agencies, and for the accountability of deputy ministers and heads of Crown agencies for their administration, including evaluation of their performance in this regard; taking into account the constitutional roles and responsibilities of Parliament, Ministers and the Public Service, and more especially the principle of the collective and individual responsibilities of Ministers to Parliament.

The Committee, therefore, on the recommendation of the Prime Minister, advise that; H Marcel Caron, John Edwin Hodgetts, Allen Thomas Lambert and Oliver Gerald Stoner be appointed Commissioners under Part I of the Inquiries Act to examine and report on the management system required in the inter-related areas of:

- (i) financial management and control,
 - (ii) accountability of deputy ministers and heads of Crown agencies relative to the administration of their operations, and
 - (iii) the evaluation of the administrative performance of deputy ministers and heads of Crown agencies,
- and the interdepartmental structure, organization and process applicable thereto, including in particular:

- (a) the development, promulgation and application of financial management policy, regulations and guidelines by central agencies
- (b) procedures to ensure that,
 - (1) necessary changes in policy, regulations and guidelines are identified, and
 - (2) policy regulations and guidelines are adhered to,
- (c) systems and procedures to ensure effective accountability to government and, where appropriate to Parliament, of the administration of government departments and agencies, and
- (d) the organization necessary in central agencies, government departments and Crown agencies to achieve the foregoing.

The Committee further advise that the Commissioners:

1. ensure that their recommendations form a mutually compatible management system appropriate to the requirements of government;
2. be authorized to exercise all the powers conferred upon them by Section 11 of the Inquiries Act and be assisted to the fullest extent by government departments and agencies;

3. adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as they may decide from time to time;
4. be authorized to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement to be approved by the Treasury Board;
5. report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist the papers and records of the Commission as soon as possible after the conclusion of the inquiry;
6. review the reports of the Auditor General for the fiscal years ending March 31, 1975 and March 31, 1976 and the supporting material thereof; and other relevant Parliamentary reports;
7. submit progress reports if possible, as they complete stages of their study, with an initial report not later than December 31, 1977; and
8. that Allen Thomas Lambert be designated Chairman of the Commission.

P C 1976-3322, December 24, 1976, appointed Mr Robert Després as Commissioner and accepted Mr H Marcel Caron's resignation.

P C 1977-45, January 13, 1977, advises that the Commissioners appointed under Order in Council P C 1976-2884, of November 22, 1976, as amended by Order in Council P C 1976-3322 of December 24, 1976, to inquire into the best means of providing for financial management in the federal administration, be known as the Royal Commission on Financial Management and Accountability.

P C 1977-8/477, February 24, 1977, authorized payment to the Commissioners of an honorarium of \$250 per diem while on duty as Commissioners of the Commission and a non-accountable living allowance of \$65 per diem.

A classification of expenditures follows:

	\$
Salaries and wages	467,147
Commissioners' honoraria	63,000
Travelling expenses	42,623
Local transportation	1,253
Freight, express and cartage	1,967
Postage	2,465
Telephones and telegrams	21,747
Professional and special services	696,902
Rental	13,399
Purchased, repair and upkeep	2,739
Stationery and office supplies	20,129
Printing of Reports	23,311
Acquisition of furniture and equipment	18,975
Entertainment	2,940
All other expenditures	73
	<hr/> 1,378,670 <hr/>

Canadian Indian Rights Commission

EXPENSES OF THE CANADIAN INDIAN RIGHTS COMMISSION

	Estimates	Allotments	Expenditures
Expenses .....(12)		\$ 415,000	\$ 414,960

P C 1977-702, dated March 17, 1977.

WHEREAS, the Committee of the Privy Council have had before them a report representing:

That a Joint Committee consisting of members of the Privy Council and representatives of the National Indian Brotherhood has been established to provide to Ministers of the Crown and Indian leaders an opportunity to discuss problems of concern to the Government of Canada and the status Indians of Canada; and

Names of Members of Commissions and rates of Pay—Continued

PRIVY COUNCIL—Continued

Canadian Indian Rights Commission—Concluded

That a Joint Sub-Committee on Indian Rights and Claims, consisting of three members of the Privy Council and three representatives of the National Indian Brotherhood, has been established since the Government of Canada and the status Indians of Canada are concerned that agreement be reached on basic principles and processes for settling grievances about Indian rights and claims.

THEREFORE, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that:

1. Honourable Mr Justice E Patrick Hartt, a judge of the Supreme Court of Ontario, of Toronto, Ontario, and Mr Brian George Pratt, Executive Director, Indian Claims Commission, of Saskatoon, Saskatchewan be appointed to a Commission to be known as the Canadian Indian Rights Commission, to exercise the following duties:
 - (a) to facilitate the development of an inventory and classification of existing claims of status Indians and to report thereon to the Joint Committee; and
 - (b) where directed by the Joint Committee, to assist in the resolution of issues of concern to the Government of Canada and the status Indians of Canada.
2. The appointment of Mr Justice Hartt to the Commission be for a period of five years.
3. The appointment of Mr Brian George Pratt to the Commission be for a period of four years.
4. The Commission be authorized to secure the assistance of such officers and employees of the Government of Canada as may be required for its activities.
5. The Commission be authorized subject to the direction of the Joint Committee to engage the services of such counsel, staff, clerks and advisers as may be required at rates of remuneration and reimbursement to be approved by the Treasury Board.
6. The appointment of the Commissioner appointed by Order in Council P C 1969-2405 of December 19, 1969 be terminated as of the day of this Order.
7. In the case of any person who was engaged in the provision of services to the Commissioner appointed pursuant to Order in Council P C 1969-2405 of December 19, 1969 on the day immediately preceding the day of this Order by virtue of a contract of service between that person and the said Commissioner the Commission appointed pursuant to this Order shall, if so notified in writing by that person of his intention to fulfil his duties on behalf of the Commission appointed pursuant to this Order, assume the obligations and provide the benefits of the contract as if that contract of service had been entered into by the Commission appointed pursuant to this Order.

P C 1977-14/2692, September 22, 1977, authorized payment to Commissioner Mr Brian George Pratt of an honorarium of \$250 per diem while on duty as Commissioner.

A classification of expenditures follows:

	\$
Salaries and wages	174,060
Commissioners' honoraria	63,000
Travelling expenses	24,789
Local transportation	505
Freight, express and cartage	853
Postage	1,431
Telephones and telegrams	22,975
Professional and special services	90,720
Rental	11,755
Purchased, repair and upkeep	577
Stationery and office supplies	9,627
Acquisition of furniture and equipment	13,162
Entertainment	1,404
All other expenditures	102
	<u>414,960</u>

Special Inquirer for Elder Indians' Testimony

EXPENSES OF THE SPECIAL INQUIRER FOR ELDER INDIANS' TESTIMONY

	Estimates	Allotments	Expenditures
Expenses	(12)	\$ 25,000	\$ 24,442

P C 1977-703, dated March 17, 1977.

WHEREAS, the Committee of the Privy Council have had before them a report representing:

That a Joint Committee consisting of members of the Privy Council and representatives of the National Indian Brotherhood has been established to provide to Ministers of the Crown and Indian leaders an opportunity to discuss problems of concern to the Government of Canada and the status of Canada;

That a Joint Sub-Committee on Indian rights and claims, consisting of three members of the Privy Council and three representatives of the National Indian Brotherhood, has been established since the Government of Canada and the status Indians of Canada are concerned that agreement be reached on basic principles and processes for settling grievances about Indian rights and claims;

That it may be desirable to establish procedures for the purpose of better obtaining and preserving information concerning past events related to such grievances of status Indians;

That in obtaining such information it may be desirable to question elderly Indians with knowledge of the events giving rise to the said grievances in order that a record of such information may be preserved; and

That while both the Government of Canada and the National Indian Brotherhood recognize that such information may be useful in negotiating the settlement of grievances, the position of the Government of Canada is that such information may not be admissible in whole or in part in subsequent legal proceedings and the use of the procedures herein provided shall be without prejudice to the right of any party to such proceedings to contest the admissibility of such information.

That it is advisable now to appoint a Commissioner under the Inquiries Act who may, when a grievance as described above has been referred to him by a member of the Joint Sub-Committee, obtain information from elderly Indians with respect thereto.

Therefore, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Dr Lloyd Barber, President of the University of Saskatchewan in Regina, Saskatchewan, be appointed a Commissioner under Part I of the Inquiries Act to obtain information from elderly Indians with knowledge of the events giving rise to the said grievance where a member of the Joint Sub-Committee has referred such grievance to the Commissioner for the purpose of obtaining information and he has decided such action is appropriate.

The Committee further advise that:

1. the Commissioner be authorized to exercise all the powers conferred on him by Section 11 of the Inquiries Act;
2. the Commissioner be authorized to adopt such procedures and methods and to make such rules as he deems expedient for the proper conduct of his Inquiry and to sit at such times and places as he may decide;
3. the Commissioner be authorized subject to the direction of the Joint Committee to engage the services of such counsel, staff and clerks as he may require at rates of remuneration approved by the Treasury Board and to secure the assistance of such officers and employees of the Government of Canada as may be required for his activities;
4. the Commissioner file with the Secretariat of the Joint Committee his papers and records as soon as possible after the conclusion of each Inquiry and that the Joint Committee be empowered to furnish copies of such papers and records to such persons and on such terms as the Joint Committee sees fit;

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

Special Inquirer for Elder Indians' Testimony—Concluded

5. the Commissioner shall also file with the Dominion Archivist one copy of his papers and records as soon as possible after the conclusion of each Inquiry.

P C 1977-1479, May 26, 1977, authorized payment to Commissioner Dr Lloyd I Barber of an honorarium of \$250 per diem while on duty as Commissioner.

A classification of expenditures follows:

	\$
Commissioner's honoraria	13,500
Travelling expenses	6,050
Freight, express and cartage	10
Telephones and telegrams	1,937
Professional and special services	2,582
Rental	72
Entertainment	291
	<hr/> 24,442

Task Force on Canadian Unity

EXPENSES OF THE TASK FORCE ON CANADIAN UNITY

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 2,000,000	\$ 1,842,000	\$ 1,850,831

P C 1977-1910, of July 5, 1977.

WHEREAS, the Committee of the Privy Council, having had before it a report of the Right Honourable Pierre Elliott Trudeau, the Prime Minister, concerning Canadian unity, advise that, Honourable Jean-Luc Pepin of Ottawa, Ontario, Honourable John Parmenter Robarts of Toronto, Ontario, Richard Cashin of St John, Newfoundland, Dr John Evans of Toronto, Ontario, Mayor Ross Marks of Hundred Mile House, British Columbia be appointed Commissioners under Part I of the Inquiries Act to enquire into questions relating to Canadian unity. During the course of the inquiry, the Commissioners shall:

- hold public hearings and sponsor public meetings to ascertain the views of interested organizations, groups, and individuals;
- work to support, encourage, and publicize the efforts of the general public, and particularly those of non-governmental organizations, with regard to Canadian unity;
- contribute to the knowledge and general awareness of the public the initiatives and views of the Commissioners concerning Canadian unity;
- assist in the development of processes for strengthening Canadian unity and be a source of advice to the government on unity issues; and
- enquire into any other matter concerning national unity that may be referred to the Commission by His Excellency in Council.

The Committee further advise that the Commissioners:

- be known as the Task Force on Canadian unity;
- be authorized to exercise all of the powers conferred upon them by Section 11 of the Inquiries Act and be assisted to the fullest extent by departments and agencies;
- adopt such procedures and methods as they may from time to time deem expedient for the proper conduct and conclusion of the inquiry within one year and sit at such times and in such places in Canada as they may decide from time to time;
- be authorized to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement to be approved by the Treasury Board;
- file with the Dominion Archivist the papers and records of the Commission forthwith after the conclusion of the inquiry; and
- Honourable Jean-Luc Pepin and the Honourable John Parmenter Robarts be designated as Co-Chairman of the Commission.

P C 1977-8/2342, August 10, 1977 and P C 1977-3313, November 24, 1977, authorized payment to the Commissioners of an honorarium of \$250 per diem while on duty as Commissioners and a non-accountable living allowance of \$65 per diem.

P C 1977-2361, August 24, 1977, appointed Mrs Solange Chaput-Rolland, of Montreal, Quebec a Commissioner of the Task Force on Canadian unity.

P C 1977-2362, August 24, 1977, appointed Mr G  rald A Beaudoin, of the City of Hull, in the Province of Quebec a Commissioner of the Task Force on Canadian unity.

P C 1978-157, January 19, 1978, authorized the Commissioners of the Task Force on Canadian unity to conclude their inquiry on the 31st day of December, 1978.

P C 1978-17/151, January 19, 1978, authorized payment to Commissioner Honourable John P Robarts of an honorarium of \$300 per diem while on duty as Commissioner and a non-accountable living allowance of \$65 per diem.

A classification of expenditures follows:

	\$
Salaries and wages	467,925
Commissioners' honoraria	217,401
Travelling expenses	188,396
Local transportation	3,532
Freight, express and cartage	7,597
Postage	2,896
Telephones and telegrams	52,607
Advertising	103,150
Professional and special services	511,143
Rental	47,121
Purchased, repair and upkeep	12,431
Stationery and office supplies	81,751
Acquisition of furniture and equipment	140,343
Entertainment	13,685
All other expenditures	853
	<hr/> 1,850,831

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police

EXPENSES OF THE COMMISSION OF INQUIRY CONCERNING CERTAIN ACTIVITIES OF THE ROYAL CANADIAN MOUNTED POLICE

	Estimates	Allotments	Expenditures
Expenses .....(12)	\$ 800,000	\$ 710,000	\$ 732,892

P C 1977-1911, dated July 6, 1977.

WHEREAS, it has been established that certain persons who were members of the RCMP at the time did, on or about October 7, 1972, take part jointly with persons who were then members of la S  ret   du Qu  bec and la Police de Montr  al in the entry of premises located at 3459 St. Hubert Street, Montreal, in the search of those premises for property contained therein, and in the removal of documents from those premises, without lawful authority to do so;

WHEREAS, allegations have recently been made that certain persons who were members of the RCMP at the time may have been involved on other occasions in investigative actions or other activities that were not authorized or provided for by law;

WHEREAS, after having made inquiries into these allegations at the instance of the Government, the Commissioner of the RCMP now advises that there are indications that certain persons who were members of the RCMP may indeed have been involved in investigative actions or other activities that were not authorized or provided for by law, and that as a consequence, the Commissioner believes that in the circumstances it would be in the best interests of the RCMP that a

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Concluded

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police—Concluded

Commission of Inquiry be set up to look into the operations and policies of the Security Service on a national basis;

WHEREAS, public support of the RCMP in the discharge of its responsibility to protect the security of Canada is dependent on trust in the policies and procedures governing its activities;

AND WHEREAS, the maintenance of that trust requires that full inquiry be made into the extent and prevalence of investigative practices or other activities involving members of the Royal Canadian Mounted Police that are not authorized or provided for by law.

THEREFORE, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to the Great Seal of Canada, appointing Mr Justice David C McDonald of Edmonton, Alberta, Mr Donald S Rickerd of Toronto, Ontario, Mr Guy Gilbert of Montreal, Quebec to be Commissioners under Part I of the Inquiries Act:

- (a) to conduct such investigations as in the opinion of the Commissioners are necessary to determine the extent and prevalence of investigative practices or other activities involving members of the RCMP that are not authorized or provided for by law and, in this regard, to inquire into the relevant policies and procedures that govern the activities of the RCMP in the discharge of its responsibility to protect the security of Canada;
- (b) to report the facts relating to any investigative action or other activity involving persons who were members of the RCMP that was not authorized or provided for by law as may be established before the Commission, and to advise as to any further action that the Commissioners may deem necessary and desirable in the public interest; and
- (c) to advise and make such report as the Commissioners deem necessary and desirable in the interest of Canada, regarding the policies and procedures governing the activities of the RCMP in the discharge of its responsibility to protect the security of Canada, the means to implement such policies and procedures, as well as the adequacy of the laws of Canada as they apply to such policies and procedures, having regard to the needs of the security of Canada.

The Committee further advise that the Commissioners:

1. be authorized to adopt such procedures and methods as the Commissioners may from time to time deem expedient for the proper conduct of the inquiry;
2. be directed that the proceedings of the inquiry be held in camera in all matters relating to national security and in all other matters where the Commissioners deem it desirable in the public interest or in the interest of the privacy of individuals involved in specific cases which may be examined;
3. be directed, in making their report, to consider and take all steps necessary to preserve:
 - (a) the secrecy of sources of security information within Canada; and
 - (b) the security of information provided to Canada in confidence by other nations;
4. be authorized to sit at such time and at such places as they may decide from time to time, to have complete access to personnel and information available in the Royal Canadian Mounted Police and to be provided with adequate working accommodation and clerical assistance;
5. be authorized to engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid them and assist in their inquiry at such rates of

remuneration and reimbursement as may be approved by the Treasury Board;

6. be directed to follow established security procedures with regard to their staff and technical advisers and the handling of classified information at all stages of the inquiry;
7. be authorized to exercise all the powers conferred upon them by Section 11 of the Inquiries Act; and
8. be directed to report to the Governor in Council with all reasonable dispatch and file with the Privy Council Office their papers and records as soon as reasonably may be after the conclusion of the inquiry.

The Committee further advise that, pursuant to Section 37 of the Judges Act, His Honour Mr Justice McDonald be authorized to act as Commissioner for the purposes of the said Commission and that Mr Justice McDonald be the Chairman of the Commission.

P C 1977-3080, October 27, 1977, authorized payment to Commissioner Mr Guy Gilbert c.r. of an honorarium of \$650 per diem while on duty as Commissioner of the Commission and a non-accountable living allowance of \$65 per diem.

P C 1977-13/3078, October 27, 1977, authorized payment to Commissioner Mr Donald S Rickerd of an honorarium of \$250 per diem while on duty as Commissioner of the Commission and a non-accountable living allowance of \$65 per diem.

A Classification of expenditures follows:

	\$
Salaries and wages	80,140
Commissioners' honoraria	81,854
Travelling expenses	92,665
Local transportation	1,077
Freight, express and cartage	685
Postage	691
Telephones and telegrams	9,933
Advertising	69,443
Professional and special services	268,906
Rental	8,775
Purchased, repair and upkeep	3,105
Stationery and office supplies	27,666
Acquisition of furniture and equipment	87,144
Entertainment	795
All other expenditures	13
	<hr/> 732,892 <hr/>

Public Services Staff Relations Board

Miscellaneous

Names in full-time members of the Board: J H Brown, Chairman, J M Cantin, Vice-Chairman (appointed December 1, 1977); M Falardeau-Ramsay, Deputy Chairman; E B Jolliffe, Deputy Chairman; D H Kates, Deputy Chairman (appointed March 31, 1977); L Mitchell, Deputy Chairman; C A Edwards, S Frankel, J C Mayes, D G Pyle, R Stewart; part-time members of the Board: R D Abbott, D M Beatty, G G Brent (appointed April 5, 1977); H D Brown (appointed April 5, 1977); A W R Carrothers, L O Clarke (appointed April 5, 1977); G Descôteaux, R Doucet, R Gallagher (appointed May 1, 1977); P Garant, E Gosselin (appointment expired December 31, 1977); L Hemsworth (appointment expired December 31, 1977); A L Hepworth, P A Lachapelle, R Laperrière, R Lippé, E Moalli (appointed April 5, 1977); A Montpetit, K E Norman, E O'Connor (appointment expired December 31, 1977); J D O'Shea (appointed April 5, 1977); C G Simmons, J C Smith, P Verge, J F W Weatherill.

The rate of pay for part-time members was \$200.00 per day for each day they were engaged on the work of the Board.

Names of Members of Commissions and Rates of Pay—*Concluded*

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of \$100: J A Abramson, M Arpin, H R Baker, M Bielish, G W Braithwaite, T Brewis, T R Carter, P E Charron, C E Clark, M Daneau, P E Dalpé, W P Dieter, A Gallant, A D Hall, G Henderson, W A Jenkins, R F Johnson, D Kirk, R Laforest, W D Lea, D V Love, P Moncrieff, N H Morse, R Pasmore, W S Neal, S Nousiainen, E Potter, N R Richards, A D Robertson, D Snowden, H Thomas, M R Wilson, T L Tremblay.

SCIENCE AND TECHNOLOGY

National Research Council

The full-time members of Council were: W G Schneider; P J Choquette; W A Cumming; B A Gingras; K Glegg; the part-time members eligible to receive a per diem rate of \$100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: P W Alderdice; O C W Allenby (resigned March 31, 1978); A D Booth (appointment terminated March 31, 1978); M Brossard; G G Cloutier (resigned October 11, 1977); M Drouin (appointed February 2, 1978); D A Eisenhauer; J E Fletcher (appointed February 2, 1978); G Gascon (appointment terminated March 31, 1978); P Grenier (appointment terminated March 31, 1978); R H Haynes; R U Lemieux; B E March (appointed May 17, 1977); L A Mitten (appointed May 17, 1977); D E Dunn (resigned March 31, 1978); H W Quinn (appointment terminated March 31, 1978); B P Stoicheff (appointed July 5, 1977); J Sutcliffe (deceased October 8, 1977); D C Webster (appointed February 2, 1978).

SECRETARY OF STATE

National Film Board

Names of Members: A Lamy, Chairman; Mrs Roma Franko, Vice-Chairman; P A Bissonnette (resigned February 8, 1978); Paul Fortin, A G S Griffin; A W Johnson; Gordon Osvaldeston; Mervin I Chertkow (appointed September 22, 1977); Andrew Wells (appointed December 1, 1977); Jack Wasserman (died April 6, 1977); Donald Snowden (term expired September 19, 1977).

Members received travelling and other expenses incurred in connection with the business of the Board, and fees paid were: Each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid a fee of \$125 per diem for each meeting of the Board attended \$125 per diem for travelling time the day prior and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of \$300 for the first day and \$125 per diem for travelling time the day prior to and the day subsequent to such meetings.

National Museums of Canada

Board of Trustees—

The following members, except where indicated, received travelling and other expenses when engaged on business of the Board, and a fee of \$150.00 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: G Ignatieff, A Bachand, L Simard, S Weaver, J des Gagniers, M P LaBreque, *M Tellier, M Meagher, W Beutel, J R Longstaffe, R H Kroft, *G Martle, C Lussier, W Schnieder.

Visiting Committee—

The following members, except where indicated, received travelling expenses and a fee of \$150.00 per diem for each day they attended meetings: J des Gagniers, J R Longstaffe, *M Tellier, W Beutel, M Meagher, *G Martle, M P LaBreque, M Kroft, A Bachand, C

Lussier, W Schnieder, *S Vickers, *M Hobbs, *J Graham, *A Colville, *P Lambert, *F Gagnon, *H Levy, *A Zachs—Abramore, *J Tener.

Sub-Committee—

The following members received travelling expenses and a fee of \$150.00 per diem for each day they attended meetings: J des Gagniers, J R Longstaffe, R Kroft, A Bachand, M P LaBreque.

*Expenses only.

TRANSPORT

Marine Transportation Program

Under provision of the Canada Shipping Act, a formal investigation was held into the loss of the passenger/car ferry "William Carson". Commissioner, Justice Nathaniel S Noel received no remuneration. P Derek Lewis and A W Carter received \$300 per diem. A R Caldwell, M R Evans and R C H Reed received \$100 per diem and reasonable expenses.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of D M Thompson Chairman, J U Doucet Deputy Chairman, M D Cameron, J M Favreau, D T McFarlane, M B Mersereau, C E Stewart (appointed November 16, 1977), J R Tremblay (appointed October 13, 1977), members.

The Pension Review Board consisted of R N Jutras Chairman, W P Power Deputy Chairman, J M Cameron ad hoc member (appointed June 27, 1977), M A Fullerton member, H D Joy ad hoc member (appointed June 9, 1977), J R Miquelon, QC, F O Plant, QC, members.

Bureau of Pensions Advocates

L T Aiken (appointed December 30, 1977) Chief Pensions Advocate
The Canadian Pension Commission consisted of L E Blais, P Boyce, J M Cameron (terminated June 6, 1977), H J Clarke, E L Davey, J M Forman (terminated December 28, 1977), J C A Garneau, C L Glibbery, R F L Hanna, J Hebda, C K H Kendall, D A Knight, R LaBrosse, G Lasalle (appointed June 27, 1977), C Legault, M M MacDonald (appointed October 13, 1977), M L MacFarlane, R M McDonald, J B Morison, G A Y Paré, F I Ritchie (appointed June 27, 1977), A O Solomon, R J Teillet, J L Thompson, J L Wightman, Commissioners.

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1977-78)

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Headquarters	30,807,765	29,973,207	60,780,972	5,881,089	66,662,061
DIPLOMATIC POSTS					
Algeria	478,510	604,943	1,083,453	83,905	1,167,358
Argentina	129,134	328,184	757,318	138,767	896,085
Australia	567,638	376,851	944,489	210,473	1,154,962
Austria and Permanent Delegation to the Conference on Mutual and Balanced Forces Reduction	981,124	828,237	1,809,361	121,514	1,930,875
Bangladesh	197,958	264,495	462,453	134,893	597,346
Barbados	368,398	341,517	709,915	556,747	1,266,662
Belgium	1,529,116	2,563,756	4,092,872	471,272	4,564,144
Brazil	408,756	402,811	811,567	233,941	1,045,508
Britain	3,656,716	2,158,923	5,815,639	124,789	5,940,428
Cameroun	321,229	348,510	669,739	54,894	724,633
Chile	688,740	185,862	573,004	649,963	1,222,967
China, People's Republic of	279,520	341,505	621,025	47,570	668,595
Colombia	256,895	203,032	459,927	31,805	491,732
Costa Rica	535,292	277,926	813,218	119,612	932,830
Cuba	471,632	243,432	715,064	58,366	773,430
Czechoslovakia	489,758	272,275	762,033	27,210	789,243
Denmark	695,029	310,173	1,005,202	285,500	1,290,702
Egypt, Arab Republic of	236,834	164,567	401,401	20,663	422,064
Ethiopia	386,179	173,774	559,953	33,303	593,256
Finland	3,609,298	3,053,060	6,662,358	395,162	7,057,520
France	1,568,930	1,175,951	2,744,881	201,641	2,946,522
Germany	374,767	260,477	635,244	98,534	733,778
Ghana	691,148	294,133	985,281	52,540	1,037,821
Greece	120,074	139,319	259,393	30,819	290,212
Guatemala	206,466	254,570	461,036	420,832	881,868
Guyana	217,334	213,130	430,464	34,274	464,738
Haiti	228,480	75,527	304,007	2,296	306,303
Holy See	377,162	249,595	626,757	26,409	653,166
Hungary	19,526	634,447	1,453,973	265,007	1,718,980
India	496,505	544,295	1,040,800	250,866	1,291,666
Indonesia	601,676	776,309	1,377,985	121,447	1,499,432
Iran	420,526	330,033	750,559	49,637	800,196
Iraq	241,072	252,832	493,904	23,299	517,203
Ireland	587,996	681,865	1,269,861	46,034	1,315,895
Israel	1,211,770	598,833	1,810,603	177,286	1,987,889
Italy	531,282	934,569	1,465,851	110,346	1,576,197
Ivory Coast	408,828	389,531	798,359	1,735,608	2,533,967
Jamaica	2,509,834	2,226,315	4,736,149	1,864,383	6,600,532
Japan	523,297	687,141	1,210,438	801,827	2,012,265
Kenya	359,739	423,907	783,646	47,219	830,865
Korea	354,816	506,527	861,343	180,626	1,041,969
Lebanon	414,279	337,014	751,293	51,225	802,518
Mexico	704,131	460,138	1,164,269	288,860	1,453,129
Morocco	297,393	302,556	599,949	33,287	633,236
Netherlands	799,601	565,373	1,364,974	129,806	1,494,780
New Zealand	227,981	183,401	411,382	9,402	420,784
Nigeria	591,372	895,402	1,486,774	59,909	1,546,683
Norway	465,671	279,218	744,889	55,337	800,226
Pakistan	498,057	487,517	985,574	119,065	1,104,639
Peru	300,677	151,328	452,005	663,547	1,115,552
Philippines	267,024	460,086	727,110	377,213	1,104,323
Poland	588,725	564,286	1,153,011	168,229	1,321,240
Portugal	341,434	193,377	534,811	39,095	573,906
Rumania	354,169	295,954	650,123	48,819	698,942
Saudi Arabia	423,445	468,664	892,109	92,462	984,571
Senegal	442,854	378,796	821,650	89,198	910,848
Singapore	167,716	273,325	441,041	86,749	527,790
South Africa	296,698	244,692	541,390	87,051	628,441
Spain	435,589	252,188	687,777	21,291	709,068
Sri Lanka	195,040	106,312	301,352	53,145	354,497
Sweden	603,151	630,095	1,233,246	18,576	1,251,882
Switzerland	508,248	396,774	905,022	16,151	921,173
Tanzania	305,782	268,267	574,049	107,983	682,032
Thailand	408,160	318,568	726,728	59,883	786,611
Trinidad and Tobago	430,160	310,362	740,522	303,080	1,043,602
Tunisia	329,319	336,014	665,333	53,959	719,292
Turkey	371,312	504,802	876,114	100,102	976,216
Union of Soviet Socialist Republics	1,169,228	710,149	1,879,377	298,926	2,178,303
United States of America	4,081,021	2,409,688	6,490,709	5,241,617	11,732,326
Venezuela	506,660	299,202	805,862	15,339	821,201

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Concluded

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1977-78)—Concluded

	Personnel costs \$	Other operational \$	Total operational \$	Capital \$	Total \$
DIPLOMATIC POSTS—Concluded					
Yugoslavia	753,189	773,672	1,526,861	1,092,007	2,618,868
Zaire	428,566	413,403	841,969	407,509	1,249,478
Zambia	228,517	244,265	472,782	197,002	669,784
CONSULAR POSTS					
Atlanta, USA	264,559	289,726	554,285	8,080	562,365
Belfast, NI	27,802	17,682	45,484	36,236	81,720
Birmingham, UK	46,244	35,732	81,976	2,592	84,568
Bordeaux, France	205,305	164,303	369,608	187,875	557,483
Boston, USA	444,747	310,744	755,491	18,171	773,662
Buffalo, USA	174,496	181,355	355,851	246,924	602,775
Chicago, USA	379,495	324,504	703,999	9,835	713,834
Cleveland, USA	146,270	148,426	294,696	2,268	296,964
Dallas, USA	183,949	183,108	367,057	7,963	375,020
Detroit, USA	282,835	255,971	538,806	14,677	553,483
Dusseldorf, Germany	144,501	169,930	314,431	35,322	349,753
Glasgow, UK	63,347	35,105	98,452	2,739	101,191
Hamburg, Germany	163,126	161,963	325,089	16,512	341,601
Los Angeles, USA	537,054	319,391	856,445	7,504	863,949
Manchester, UK	55,702	33,489	89,191	11,582	100,773
Marseille, France	291,149	196,908	488,057	26,632	514,689
Melbourne, Australia	125,789	130,580	256,369	22,566	278,935
Milan, Italy	162,450	131,099	293,549	2,525	296,074
Minneapolis, USA	170,589	133,834	304,423	5,767	310,190
New York, USA	162,642	123,301	285,943	6,170	292,113
Philadelphia, USA	1,090,241	1,199,941	2,290,182	46,060	2,336,242
Rio de Janeiro, Brazil	158,619	169,541	328,160	5,905	334,065
New Orleans, USA	191,752	234,024	425,776	22,679	448,455
San Francisco, USA	459,835	372,092	831,927	55,921	887,848
San Juan, Puerto Rico	75,168	98,725	173,893	15,627	189,520
Sao Paulo, Brazil	143,068	236,169	379,237	28,809	408,046
Seattle, USA	361,863	284,711	646,574	47,428	694,002
Strasbourg, France	202,469	187,986	390,455	37,200	427,655
Stuttgart, Germany	140,478	79,863	220,341	5,120	225,461
Sydney, Australia	273,268	329,658	602,926	33,718	636,644
West Berlin, Germany	124,012	131,589	255,601	16,269	271,870
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS					
North Atlantic Council, Brussels	1,052,870	451,880	1,504,750	78,458	1,583,208
Organization for Economic Co-operation and Development, Paris	478,030	359,712	837,742	64,991	902,733
Permanent Mission of Canada to the European Communities, Brussels	341,258	163,716	504,974	34,062	539,036
Permanent Mission of Canada to the Organization of American States, Washington	135,945	65,522	201,467	2,559	204,026
Permanent Mission of Canada to the United Nations, New York	1,258,981	593,376	1,852,357	59,131	1,911,488
Permanent Mission of Canada to the United Nations including Disarmament Delegation, New Multilateral Round of Tariff and Trade Negotiations and Permanent Delegation to the Conference on Security and Co-operation in Europe, Geneva	1,645,059	1,288,446	2,933,505	136,410	3,069,915
OTHER POSTS					
Bamako, Mali	35,821	77,385	113,206	13,257	126,463
Capetown, South Africa	62,193	82,914	145,107	5,751	150,858
Frankfurt, Germany	70,838	121,664	192,502	14,464	206,966
Johannesburg, South Africa	121,897	121,620	243,517	14,944	258,461
Niamey, Niger	59,555	73,722	133,277	13,206	146,483
Ouagadougou, Upper Volta	21,303	67,451	88,754	3,736	92,490
Pittsburgh, USA	29,977	47,514	77,491	48	77,539
Victoria, Hong Kong	658,833	572,832	1,231,665	192,656	1,424,321
Total	91,794,444	80,826,348	172,620,792	28,266,523	200,887,315

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment in connection with the Prairie Grain Advance Payments Act

Payment..... (10) \$ 3,477,581

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of

(a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and

(b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$3,443,598 for the period April 1, 1977 to March 31, 1978 paid under Section 15(a) of the Act, plus payment in respect of defaulted accounts \$33,983 paid under Section 15(b) of the Act, less refunds in respect of defaulted accounts \$186,398. Cumulative payments to March 31, 1978 in respect of interest charges were \$49,056,099, of defaulted accounts were \$2,029,381 and refunds in respect of defaulted accounts were \$837,422.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment..... (10)

Section 3(1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and Section 8(1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

Section 13 of the Provisional Act provides for payment to the Canadian Wheat Board of

(a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and

(b) amounts of provisional payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

No payments were made under this Act during the period April 1, 1977 to March 31, 1978, however, refunds in the amount of \$1,524.93 were received with respect to defaulted accounts.

Total Statutory Items..... \$ 3,477,581

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office, Ottawa	2,285,756	134,037	1,658,340	4,078,133
Algeria, Algiers	99,581	28,808	45,243	173,632
Argentina, Buenos Aires	95,864	7,951	20,267	124,082
Australia				
Canberra	87,092	18,116	45,679	150,887
Melbourne	112,067	16,143	47,508	175,718
Sydney	154,369	30,038	54,739	239,146
Austria, Vienna	76,082	26,065	38,625	140,772
Belgium, Brussels	155,600	153,151	62,103	370,854
European Economic Community, Brussels	174,185	17,301	43,211	234,697
Candel, Nato	59,719		15,999	75,718
Brazil				
Brasilia	69,720	12,230	33,165	115,115
Rio de Janeiro	104,602	22,464	77,023	204,089
Sao Paulo	138,640	19,054	47,482	205,176
Central America				
San Jose	80,845	9,030	27,810	117,685
San Juan	89,672	15,103	20,708	125,483
Ceylon, Colombo			3,770	3,770
Chile, Santiago	47,324	8,550	15,220	71,094
China, Peking	79,627	24,290	46,716	150,633
Colombia, Bogota	114,592	8,527	36,942	160,061
Congo, Kinshasa	59,720	26,560	37,242	123,522
Cuba, Havana	95,494	31,518	30,946	157,958
Czechoslovakia, Prague	48,060	9,672	20,386	78,118
Denmark, Copenhagen	64,789	12,812	13,353	90,954
France, Paris	285,029	85,869	155,870	526,768
Finland, Helsinki	40,108	7,953	30,215	78,276
Germany				
Bonn	203,625	67,816	56,121	327,562
Dusseldorf	128,214	30,557	59,798	218,569
Hamburg	120,659	38,539	62,229	221,427
Greece, Athens	99,813	15,964	30,000	145,777
Guatemala	95,399	16,212	36,172	147,783
Hong Kong	111,119	24,360	44,801	180,280
Hungary, Budapest	44,856	5,693	26,265	76,814
India, New Delhi	109,579	14,182	44,972	168,733
Indonesia, Djakarta	95,054	21,053	49,733	165,840
Iran, Tehran	142,538	47,915	83,563	274,016
Iraq, Baghdad	89,320	14,214	27,668	131,202
Ireland, Dublin	49,813	5,166	32,749	87,728
Israel, Tel Aviv	87,779	10,185	27,279	125,243
Italy				
Milan	146,513	24,640	39,572	210,725
Rome	171,834	35,931	58,635	266,400
Ivory Coast, Abidjan	54,744	21,571	25,017	101,332
Jamaica, Kingston	54,133	11,712	39,502	105,347
Japan, Tokyo	482,516	241,534	167,752	891,802
Kenya, Nairobi	77,185	7,946	26,452	111,583
Korea, Seoul	97,304	11,424	33,608	142,336
Lebanon, Beirut	34,883	5,385	17,665	57,933
Malaysia				
Kuala Lumpur	75,165	16,498	22,458	114,121
Singapore	47,324	7,810	7,542	62,676
Mexico, Mexico City	148,122	13,477	31,511	193,110
Morocco, Rabat	46,439	8,070	7,858	62,367
Netherlands, The Hague	124,510	54,649	20,067	199,226
New Zealand, Wellington	94,649	3,741	24,746	123,136
Nigeria, Lagos	72,162	37,300	42,509	151,971
Norway, Oslo	64,789	24,360	17,927	107,076
Pakistan, Islamabad	64,789	8,242	17,960	90,991
Peru, Lima	112,371	11,843	53,379	177,593
Philippines, Manila	136,951	26,156	49,732	212,839
Poland, Warsaw	109,834	19,585	45,501	174,920
Portugal, Lisbon	42,348	5,474	39,141	86,963
Romania, Bucharest	47,325	6,430	13,181	66,936
Saudi Arabia, Jeddah	97,356	34,402	56,296	188,054
Spain, Madrid	96,854	12,464	15,479	124,797
Sweden, Stockholm	114,790	35,478	65,378	215,646
Switzerland, Berne	94,929	34,489	28,873	158,291
Thailand, Bangkok	77,221	11,427	18,329	106,977
Turkey, Ankara	78,354	5,724	19,662	103,740

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Union of South Africa				
Cape Town	47,324	4,001	17,241	68,566
Johannesburg	94,685	9,349	72,016	176,050
Union of Soviet Socialist Republics Moscow	117,044	35,441	42,194	194,679
United Arab Republic, Cairo	109,756	11,186	59,166	180,108
United Kingdom				
Glasgow	44,836	5,047	10,650	60,533
London	368,110	75,352	125,158	568,620
United States of America				
Atlanta	107,118	21,578	28,338	157,034
Boston	136,997	17,857	42,988	197,842
Buffalo	99,626	25,207	29,392	154,225
Chicago	126,481	17,948	31,464	175,893
Cleveland	166,765	27,928	35,649	230,342
Dallas	128,875	10,055	41,242	180,172
Detroit	146,339	24,451	37,584	208,374
Los Angeles	148,078	19,617	61,729	229,424
Minneapolis	78,312	11,118	29,439	118,869
New York	191,832	36,906	48,268	277,006
Philadelphia	143,101	27,029	40,446	210,576
San Francisco	128,170	21,523	33,153	182,846
Seattle	110,658	12,942	24,543	148,143
United Nations Permanent Mission	24,884	170	22,736	47,790
Washington	269,477	70,363	94,245	434,085
Venezuela, Caracas	121,598	81,541	71,781	274,920
West Indies, Port of Spain	77,071	9,568	26,295	112,934
Yugoslavia, Belgrade	92,403	16,918	57,144	166,465
Zambia, Lusaka	29,860	10,314	10,128	50,302
Total	11,971,099	2,378,269	5,308,633	19,658,001

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM

STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF HOSPITALS AND REVENUES FOR THE YEAR 1977-78

	Rated bed capacity	Salaries, wages and allowances	Medical and hospital supplies	Food	Utilities	Repair of buildings and equipment	All other expenditures	Total	Revenues received during the year
		\$	\$	\$	\$	\$	\$	\$	\$
Moose Factory, Moose Factory, Ont.	126	1,321,739	193,576	152,848	214,993	12,928	1,436,561	3,332,645	2,053,119
Sioux Lookout, Sioux Lookout, Ont.	70	1,265,494	218,318	96,400	43,890	11,924	517,029	2,153,055	1,029,973
Norway House, Norway House, Man.	38	845,250	58,547	50,941	82,623	33,067	210,761	1,281,189	266,965
Percy E Moore, Hodgson, Man.	38	702,677	51,274	31,307	48,131	14,190	97,414	944,993	382,468
Fort Qu'Appelle, Fort Qu'Appelle, Sask.	57	1,024,611	54,300	42,299	31,541	9,498	109,439	1,271,688	994,313
*North Battleford, North Battleford, Sask.	49	439,096	6,842	12,905	16,054	1,777	47,197	523,871	305,032
Blood Indian, Cardston, Alta.	34	444,298	18,167	22,433	14,834	4,690	88,038	592,460	147,575
Charles Camself, Edmonton, Alta.	428	7,530,403	787,026	354,749	291,783	93,152	1,147,784	10,204,897	7,790,485
Fort Simpson, Fort Simpson, NWT	12	290,752	17,171	11,602	89,158	2,333	43,279	454,295	89,782
Frobisher Bay, Frobisher Bay, NWT	35	1,029,428	272,640	51,050	181,359	14,700	883,283	2,432,460	1,943,937
Inuvik, Inuvik, NWT	101	1,442,313	152,352	68,855	141,323	40,883	368,246	2,213,972	1,988,796
Edzo, Edzo, NWT	10	218,981	27,776	13,263	8,519	3,575	55,446	327,560	41,573
Mayo, Mayo, YT	16	195,771	6,332	8,380	16,513	17,207	12,162	256,365	263,347
Whitehorse, Whitehorse, YT	120	2,609,153	347,562	113,875	194,371	16,264	405,179	3,686,404	3,389,334
Total	1,134	19,359,966	2,211,883	1,030,907	1,375,092	276,188	5,421,818	29,675,854	20,686,699

*North Battleford hospital closed during year 1977-78

Miscellaneous Statements—Continued

PUBLIC WORKS

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM GRAVING DOCKS

		Expenditures		Revenues	
		1977-78	1976-77	1977-78	1976-77
		\$	\$	\$	\$
Champlain Graving Dock, Laizon, Que.....		821,687	606,430	296,314	285,147
Lorne Graving Dock, Laizon, Que		135,733	282,587	11,804	10,936
Selkirk Repair Ship, Man.		10,053	7,232	4,875	6,535
Esquimalt Graving Dock, B C		787,285	1,019,926	622,317	494,618
Total.....		1,754,758	1,916,175	935,310	797,236

COMPARATIVE STATEMENT OF EXPENDITURES
FOR LOCKS AND DAMS

		1977-78	1976-77
		\$	\$
Quinze Dam, Que		74,852	74,069
French River Dam, Ont		43,861	46,208
Latchford Dam, Ont		4,598	12,616
Rideau Falls, Ont		2,144	2,236
Temiskaming Dam, Ont.....		69,990	67,925
St Andrews Lock and Dam, Man		150,661	*186,211
Okanagan Flood Control Projects			1,658
Total.....		346,106	*390,923

*Amends reporting in the previous years' Public Accounts

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES
FOR ROADS AND BRIDGES

		1977-78	1976-77
		\$	\$
Desjoeachims, Que—Bridge		590	1,150
Burlington, Ont—Channel Bridge		223,174	194,598
Hawkesbury, Ont—Perley Bridge		213,509	43,749
Kingston, Ont—LaSalle Causeway.....		166,405	188,302
Ottawa, Ont-Hull, Que—Chaudière Causeway.....		19,055	59,988
Ottawa, Ont-Hull, Que—Alexandria Bridge		812	2,146
Ottawa, Ont-Hull, Que—MacDonald Cartier Bridge.....		4,777	40,360
Ottawa, Ont—Laurier Bridge		138	
Ottawa, Ont—Plaza Bridge		965	2,488
Pembroke, Ont—Allumette Island Bridge		171,129	49,012
New Westminster Bridge		390,529	308,026
Northwest Highway System		7,117,566	13,825,729
General.....		493,764	58,642
		8,802,413	14,774,190
Less: Operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the opera- tion of the bridge		390,529	308,026
Total.....		8,411,884	14,466,164

Miscellaneous Statements—Continued

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Ottawa—Headquarters	33,802,658	2,024,167	33,324
Regional Headquarters (Moncton)	1,680,804	187,902	3,361
Atlantic Correctional Staff College	225,966	16,131	
Carlton Centre	230,631	13,176	2,136
Springhill Institution	7,262,747	683,462	168,786
Dorchester Penitentiary	8,217,290	548,089	247,977
Westmorland Institution	960,298	133,063	64,874
Shulie Lake	368,362	38,836	
Parr Town Centre	268,089	893	2,713
Dungarvon Institution	118,103		3,967
Atlantic Maximum No 1		175,746	
Atlantic Medium No 1		126,015	
Federal Provincial Medium Institution (Newfoundland)	98	37,021	
Regional Headquarters (Montreal)	6,140,141	449,855	14,394
Quebec Correctional Staff College	697,011	32,713	47
Community Correctional Centre (Martineau)	63,687	214,122	332
St Hubert Centre (Montreal)	256,315	6,365	8,336
Community Correctional Centre (Quebec)	191,793	177,253	1,332
Community Correctional Centre (Duvernay)	1		
Community Correctional Centre (St Michel)	41,173		
Community Correctional Centre (Ogilvy)	176,924	9,477	6,820
Montée St François Institution	1,922,341	377,983	7,126
Regional Psychiatric Centre	392,950	146	
Laval Institution	8,548,015	1,703,225	216,747
Quebec Maximum No 1	13,095	207,960	
Quebec Medium No 3	5,072	15,794	
Quebec Maximum No 2 (Mirabel)	30,101	645,910	
Federal Training Centre	6,260,276	620,480	3,227
Leclerc Institution	8,441,900	311,631	52,425
Archambault Institution	6,411,405	324,456	41,319
Ste Anne des Plaines Institution	3,887,757	229,912	6,308
Regional Reception Centre (Quebec) Ste Anne des Plaines	8,938,527	534,483	4,262
Medium Security Drummondville	127,134	1,351,418	
Cowansville Institution	7,459,355	1,497,437	31,726
Quebec Medium No 2 (Donnacona)	951	402,013	
Quebec Minimum No 1 (La Macaza)	1,189,793	329,958	22,521
Correctional Development Centre (Quebec)	3,206,839	807,284	2,204
Community Correctional Centre (Montreal)		161,758	
Regional Headquarters (Kingston)	4,414,659	432,387	9,321
Ontario Correctional Staff College	964,081	175,052	788
Montgomery Centre	143,680	2,618	3,710
Portsmouth	55,791	142	2,577
Regional Psychiatric Centre (Ontario)	2,101,667	55,361	165
Regional Reception Centre (Kingston)	6,551,438	193,526	113,081
Millhaven Institution	9,616,586	1,463,739	60,411
Ontario Special Correctional Unit	66		
Bath Institution	585,751	70,830	11,168
Ontario Regional Health Centre	584	153,015	
Prison for Women	2,963,392	142,021	249
Ontario Community Correctional Centre (Women)	19		
Ontario Medium No 2	7 CR	624,890	
Collins Bay Institution	6,979,011	730,730	28,771
Frontenac Institution	899,555	308,043	98,500
Landry Crossing Correctional Camp	668,926	36,341	434
Beaver Creek Correctional Camp	700,333	623,598	6,124
Joyceville Institution	7,449,702	1,069,539	171,892
Pittsburgh Institution	756,475	299,807	4,231
Warkworth Institution	6,848,027	519,252	114,209
Warkworth Medium Security Institution	3,201		
New Medium Security Institution (Ontario)		58,847	
Bison Institution		1,871,644	
Regional Headquarters (Saskatoon)	2,453,191	175,104	376,990
Regional Psychiatric Centre (Prairies)	562,116	5,122,573	
Osborne Centre (Winnipeg)	229,089	2,029	4,788
Stony Mountain Institution	8,210,479	686,660	111,699
Rockwood Institution	722,169	171,196	61,790
Prairie Maximum Manitoba No 2		110,824	
Saskatchewan Penitentiary	8,660,879	954,236	110,252
Saskatchewan Farm Annex	765,877	242,533	22,633
Oskana Centre (Regina)	202,244	11,005	3,391
Drumheller Institution	7,559,487	437,137	32,760
Altadore Centre (Calgary)	184,822	3,128	3,829
Scarboro Centre (Calgary)	201,440	6,455	3,382

Miscellaneous Statements—Continued

SOLICITOR GENERAL—Concluded

EXPENDITURES AND REVENUES BY INSTITUTION—Concluded

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Grierson Centre (Edmonton)	655,167	61,623	17,433
Bowden Institution	3,988,423	309,685	65,733
Prairie Medium No 2 (Alberta)		4,148	
Sharps Farm	355,337	11,279,237	
Regional Staff College Alberta (Holy Redeemer)	844,873	152,815	17,447
Regional Headquarters (Vancouver)	3,234,128	398,794	88,773
Western Correctional Staff College	345,069	37,789	
Robson Centre	339,327	3,489	3,732
Minimum Security Camp (British Columbia)	1,685		
British Columbia Penitentiary	8,564,020	1,409,676	10,461
William Head Institution	3,222,424	210,288	453
Pandora Centre (Victoria)	217,250	1,408	2,538
Matsqui Medium Institution	6,516,908	284,950	22,025
Regional Psychiatric Centre (Pacific)	4,271,952	38,795	148
Mountain Prison Institution	2,744,213	212,927	7,167
Agassiz Correctional Work Camp	659,924	52,382	4,407
30 Man Trailer Unit Matsqui British Columbia	31		
Maximum Security Institution (Agassiz)	150,159	7,846,729	
Mission Maximum Security Institution	818		
Mission Minimum Security Institution	44		
Pacific Reception Centre	383,511	4,162	1,019
Elbow Lake	591,494	170,322	1,353
Ferndale Institution	553,537	39,137	5,798
Mission Institution	3,797,266	569,890	11,992
Pacific Maximum No 2		3,618	
Medium Security Institution (Kamloops)	9,135	356,905	
Total	240,439,027	54,599,165	2,563,888

Miscellaneous Statements—Continued

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

TABLE OF MAXIMUM MONTHLY ALLOWANCES AND MAXIMUM TOTAL ANNUAL INCOME AS AT MARCH 31, 1978

Class of recipient	Monthly rate	Maximum total annual income (including allowance) twelve times the income factor specified below
		\$
1. (a) Unmarried veteran without dependent child	253 28	3,519 36
(b) Widow or widower without dependent child		
(c) Married veteran not residing with and not maintaining or being maintained by spouse and without dependent child		
(d) Person described in paragraph (a), (b), (c), who is blind within the meaning of the Blind Persons Act	258 63	3,703 56
2. (a) Married veteran residing with, maintaining or being maintained by spouse	432 08	6,024 96*
(b) Veteran described in paragraph (a) who is blind within the meaning of the Blind Persons Act		
(c) Veteran described in paragraph (a) whose spouse is blind within the meaning of the Blind Persons Act		
(d) Veterans described in paragraph (a), (b) or (c), having one or more dependent children, for each child, commencing October 1, 1974, and additional	65 57**	
3. (a) Unmarried veteran having one dependent child	432 08	6,024 96
(b) Widow or widower having one dependent child		
(c) Married veteran not residing with and not maintaining or being maintained by spouse and having one dependent child		
(d) Person described in paragraph (a), (b) or (c), who is blind within the meaning of the Blind Persons Act	437 41	6,208 92
(e) Person described in paragraph (a), (b) or (c), having more than one dependent child, for each such child in addition to one, commencing October 1, 1974, and additional	65 57**	
4. Each orphan	183 00**	2,237 40

*Total for veteran and spouse

**Less any amount payable under the Family Allowance Act, 1973 in respect of the child

Miscellaneous Statements—Continued

VETERANS AFFAIRS—Continued

Pensions for disabilities and death

Scale of pensions for disability as at March 31, 1978

PERCENTAGE OF DISABILITY—CLASS AND MONTHLY AMOUNT OF PENSION

Class Range Percentage	1 98-100 100	2 93-97 95	3 88-92 90	4 83-87 85	5 78-82 80
	\$	\$	\$	\$	\$
All ranks and ratings	596 70	566 87	537 03	507 20	477 36
Additional pension for married members of the forces	149 18	141 72	134 27	126 81	119 35
Additional pension for children—					
One child	77 64	73 75	69 87	65 97	62 11
Two children	134 27	127 54	120 84	114 11	107 40
Each additional child an additional	44 76	42 52	40 26	38 03	35 82
Class Range Percentage	6 73-77 75	7 68-72 70	8 63-67 65	9 58-62 60	10 53-57 55
	\$	\$	\$	\$	\$
All ranks and ratings	447 53	417 69	387 85	358 03	328 19
Additional pension for married members of the forces	111 87	104 42	96 96	89 51	82 05
Additional pension for children—					
One child	58 22	54 34	50 46	46 58	42 69
Two children	100 69	93 98	87 21	80 56	73 84
Each additional child an additional	33 58	31 32	29 09	26 84	24 61
Class Range Percentage	11 48-52 50	12 43-47 45	13 38-42 40	14 33-37 35	15 28-32 30
	\$	\$	\$	\$	\$
All ranks and ratings	298 35	268 53	238 69	208 85	179 00
Additional pension for married members of the forces	74 58	67 12	59 67	52 22	44 76
Additional pension for children—					
One child	38 83	34 94	31 06	27 18	23 29
Two children	67 12	60 42	53 70	47 00	40 26
Each additional child an additional	22 36	20 15	17 90	15 67	13 42
Class Range Percentage	16 23-27 25	17 18-22 20	18 13-17 15	19 8-12 10	20 5-7 5
	\$	\$	\$	\$	\$
All ranks and ratings	149 18	119 35	89 51	59 67	29 82
Additional pension for married members of the forces	37 28	29 82	22 36	14 92	7 46
Additional pension for children—					
One child	19 39	15 52	11 63	7 76	3 88
Two children	33 58	26 84	20 15	13 42	6 73
Each additional child an additional	11 19	8 94	6 73	4 48	2 25

Class 21—Disabilities below 5%—All ranks—A final payment not exceeding \$805 95

SCALE OF PENSION FOR DEATH

	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	\$	\$	\$	\$
All ranks and ratings	447 53	298 35*		
Pension for children or dependent brothers or sisters for all ranks—				
One child			77 64*	155 26*
Two children			134 27*	268 53*
Each additional child an additional			44 76*	89 51*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements—Concluded**VETERANS AFFAIRS—Concluded****STATEMENT OF GROSS EXPENDITURES FOR OPERATIONS AND MAINTENANCE OF DEPARTMENTAL HOSPITALS AND VETERANS HOMES—YEAR 1977-78**

	No. of beds set up	Salaries and allowances	Transporta- tion and commu- nication	Medical services	Protec- tion services
		\$	\$	\$	\$
<i>Active treatment</i>					
Camp Hill Hospital, Halifax	335	8,452,777	351,699	439,060	151,821
Queen Mary Veterans Hospital, Montreal	340	9,841,520	329,032	1,173,850	257,124
Ste. Anne's Hospital, Ste. Anne de Bellevue	1,078	15,256,764	103,793	194,799	270,773
Westminster Hospital, London	947	12,319,697	137,947	140,922	192,544
Deer Lodge Hospital, Winnipeg	370	9,243,293	256,666	389,463	87,771
Colonel Belcher Hospital, Calgary	361	7,034,382	84,797	334,688	143,060
<i>Veterans homes</i>					
Rideau Veterans Home	140	2,072,623	104,611	74,493	75,206
Saskatoon Veterans Home, Saskatoon	75	784,858	96,579	29,319	27,091
Edmonton Veterans Home, Edmonton	149	1,602,485	73,173	2,400	37,687
Total	3,795	66,608,399	1,538,297	2,778,994	1,243,077

Purchased laundry and dry cleaning services	Materials and supplies									Total
	Other professional services	Purchased repair upkeep	Food	Drugs	Medical and surgical supplies	Fuel	Public utility services	Other supplies	All other expenses	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
190,800	65,239	179,105	461,895	275,571	522,103	253,687	145,076	532,548	34,056	12,055,437
246,461	281,009	247,682	300,793	484,944	593,725	227,558	67,499	466,635	29,974	14,547,806
6,062	59,116	376,924	891,172	254,851	237,614	313,357	264,565	790,493	71,072	19,091,355
188	85,781	241,593	428,951	177,243	239,000	130,447	81,698	392,465	20,606	14,589,082
174,190	125,614	126,103	362,257	254,933	243,345	179,076	89,325	320,905	12,302	11,865,243
1,014	52,240	109,330	346,228	143,754	233,234	79,301	77,913	269,376	10,952	8,920,269
52,724	39,778	39,569	104,365	22,615	131,941	18,340	21,325	96,921	13,920	2,868,431
19,489	9,227	19,060	61,698	6,503	70,173	13,159	24,883	30,004	693	1,192,736
57,302	279,458	40,011		7,379	48,609		32,559	43,724	252	2,225,039
748,230	997,462	1,379,377	2,957,359	1,627,793	2,319,744	1,214,925	804,843	2,943,071	193,827	87,355,398

SECTION 38

1977-78
PUBLIC ACCOUNTS

Index

NOTE NUMBERS IN HEAVY TYPE PERTAIN TO SECTION

A

ATA carnets in Canada, administration and issuance of, **10•10**
 Academic Chair in Hungarian studies, University of Toronto, contribution, **23•12**
 Accommodation Program, **20•5, 34•16**
 Accounts of Canada and reporting services, **25•6**
 Accounts receivable, **30•2**
 Acquisition and construction of land, buildings and equipment by department, **32•2**
 Acquisition and construction of machinery and equipment by department, **32**
 Adjustment assistance benefits to workers in textile and clothing industries, **12•5**
 Administrator—Anti-Inflation, **16•4**
 Adult Occupational Training Act
 payments of allowances, **13•8, 34•11**
 Advance payments for Crops Act, **1•4, 1•10**
 Advanced technology in specific fields, **10•9**
 Advancement of industrial technology, contribution, **10•9**
 Advances, National Defence, **36•18**
 Adverse weather, assistance to farmers *re* transportation of forages, **1•10**
 Advisory Council on the Status of Women, **15•9**
 Aeronautical charting, **4•6**
 Aeronautics Act, **26•4**
 Aerosat Coordination Office, **26•11**
 After-care agencies, grants, **24•7**
 Aged, blind and disabled assistance, payments by provinces, **15•6, 34•112**
 Agency for cultural and technical cooperation in francophone countries, contributions, **6•8**
 Agricultural and Rural Development Act, payments by provinces, **21•5, 34•99**
 Agricultural Bureau, Commonwealth, contribution, **1•9**
 Agricultural commodities stabilization Account, net operating loss, **1•10**
 Agricultural fairs, exhibitions and museums, **1•10**
 Agricultural museums, **1•10**
 Agricultural pest and disease control, **1•7**
 Agricultural products, marketing of, **1•9**
 Agricultural Products Board
 account, **1•17**
 net operating loss, **1•10**
 Agricultural research in universities, grants in aid, **1•9**
 Agricultural Revolving Fund, **1•19**
 Agricultural Stabilization Board
 net operating loss, **1•10**
 operations, **1•16**
 Agricultural Winter Fair, Royal, **1•9**
AGRICULTURE, 1
 Canadian Dairy Commission, **1•5, 1•15**
 Canadian Grain Commission program, **1•5, 1•22**
 Canadian Livestock Feed Board, **1•5**
 Farm Credit Corporation, **1•5, 1•15**
 Health of Animals program, **1•5**
 Production and Marketing program, **1•4**
 Research Program, **1•4**
 Revolving Fund, **1•19**
 Agriculture, handicraft and economic enterprises, **9•9**
 Air cadet league of Canada, grant, **14•5**
 Air Canada, **26•6**
 Air navigational services, **26•11**
 Air transportation program, **26•4**
 Air transportation tax, **26•4**

A—Concluded

Airports, local, assistance for establishment or improvement, contributions, **26•11**
 Airports and associated ground services, **26•11**
 Airports operating statements, **26•22**
 Airports Revolving Fund, **26•21**
 Alaska highway
 Board of Inquiry, **9•10**
 Pipeline Inquiry, **9•10**
 Alberta, Province of — *See* Provinces and section, **34•4**
 energy research and development projects, payment, **4•4**
 maintenance of domestic oil price, **4•4, 26•5**
 oil sands, **34•104, 37•10**
 payments for transportation capital projects, **26•12**
 Alberta and Northwest Chamber of Mines, grant, **9•9**
 Alcohol and drug dependencies, Canadian foundation on, grant, **15•10**
 Alleviation of natural and man-made calamities, emergency assistance for, **6•9**
 Allowances
 armed forces, **36•2**
 war veterans, **29•7, 37•37**
 Allowances to former Prime Ministers, **19•4**
 Animal Contagious Diseases Act, compensation, **1•5, 1•10**
 Animal pathology, **1•7**
 Animal research, **1•7**
 Animals, health of, **1•5**
 Annuities program, **13•5**
 Anthrax, compensation to owners of animals that have died, **1•10**
 Anti-dumping Tribunal Program, **7•5, 7•7**
 Anti-Inflation
 Administrator, **16•4**
 Board, **7•5, 7•8**
 Arctic Institute of North America, scientific information on polar regions, **9•9**
 Argentina, loans to finance uranium concentrates, **4•11**
 Army Benevolent Fund, grant, **29•7**
 Arsenic, Task Force on, contribution, **15•10**
 Army cadet league of Canada, grant, **14•5**
 Arts and cultural service organizations and activities, research and support grants, **23•11**
 Arts and culture program, **23•4**
 Asian Development Bank, **6•13**
 Assistance Fund Regulations (War Veterans allowances), **29•7**
 Assistance to Canadian Veterans—Overseas District, **29•7**
 Association canadienne française des aveugles, grant, **15•11**
 Association des universités partiellement ou entièrement de langue française, **6•8**
 Association for Canadian Studies in the United States, grant, **6•8**
 Association for the Export of Canadian Books, **23•11**
 Association internationale des parlementaires de langue française, **17•6**
 Atlantic Council of Canada, grant, **6•8**
 Atlantic Pilotage Authority, **26•6**
 Atlantic Region Freight Assistance Act, **26•6**
 Atlantic salmon fishermen, compensation for loss of income, **5•7**
 Atmospheric environment, **5•6**
 Atomic Energy Control Board, **4•5**
 Atomic Energy of Canada Limited, nuclear research and utilization program, **4•5**
 Atomic Energy Research, grants to universities, **4•7**
 Auditor General, **7•5, 7•8**
 Automotive manufacturing assistance regulations, contributions, **10•9**

B

- Baie des Ha! Ha!, deficit, 26•6
- Band Councils, contributions, 9•9
- Band economic development committees, 9•9
- Bankruptcy Act, fees, fines and levies, 3•9
- Bathurst, City of, grant, 20•7
- Battlefields Commission, National, 9•6
- Bell Canada, payments to, 2•5
- Bilingual and Bicultural Development Program, Public Service, 23•6
- Bilingualism
- contributions for programs relating to, 23•11
 - grants, for the promotion of, 23•11
 - grants, for language research, 23•11
 - grants, to minorities, 23•11
 - in areas of territorial responsibility, 23•11
 - in national capital region, 28•6
 - in provincial public administration, 23•11
 - summer language bursaries, 23•11
- Bilingualism Development Program, 23•11
- Biology and support research, 1•7
- Biomass Energy Institute, grant, 4•7
- Blind persons allowances, federal share, 15•6, 34•110
- Bluetongue quarantine compensation, 1•10
- Brace Research Institute, McGill University, grants, 4•7
- Bretton Woods Agreements Act, 7•15
- Bridge, New Westminster, 20•5
- British Columbia, Alberta, Saskatchewan and Manitoba,
- contributions to, *re* highway and road facilities, 26•12
- British Columbia and Yukon Chamber of Mines, grant, 9•9
- British Columbia Province of—See Provinces and section, 34•4
- contribution *re* Okanagan River Bassin, 5•8
 - Ferry and coastal freight and passenger service, 26•12
 - Fraser River flood control contributions, 5•8
- British Columbia Railway Company, 26•12
- British Commonwealth air training plan, 14•5
- British Commonwealth Scientific Conference, Geological Liaison
- Office, Canada's share of the cost, 4•7
- British North America Act
- grants to provinces, 7•9
 - payments to provincial governments, 34•3
 - subsidies to provinces, 7•9
- Broadcasting Act, contributions, towards research, 2•5
- Bullion and Coinage, 7•12
- Bureau of exhibitions, international membership, 6•9
- Bureau of Pensions Advocates
- Program, 29•4
 - Commission, 37•27
- Burial grants, 29•7

C

- Canada and Gulf Terminal Railways, Maritime Freight Rates Act,
- contributions, 26•13
- Canada assistance plan, payments to provinces, 15•6, 15•17, 34•17
- Canada centre for remote sensing, 4•6
- Canada Council
- account, 23•5
 - payment, 23•7
- Canada Day celebrations, grants, 23•11
- Canada Deposit Insurance Corporation, 7•13,
- Canada-France-Hawaii Telescope Corporation, Canada's share of cost
- of, 22•7
- Canada Grains Council, contributions, 1•9, 10•10
- Canada Labour Relations Board, 12•4
- Canada manpower industrial training program, 13•6
- Canada-Nova Scotia and New Brunswick tidal power studies, contri-
- bution, 4•7
- Canada-Norway Sealing Commission, 37•20
- Canada Pension Plan
- accounts, 15•5
 - Canadian forces, in respect of, 14•4
- C—Continued**
- Canada Post Office balance sheet, 18•7
- Canada Safety Council,
- contributions, 1•9
 - grant, 26•11
- Canada-Saskatchewan program *re* heavy oil recovery technology,
- contribution, 4•7
- Canada Shipping Act, expenses of distressed Canadian seamen, 26•4
- Canada Student Loans Act, interest payment, 7•9
- Canada Studies Foundation, grant, 23•11
- Canada-United Kingdom Chamber of Commerce, contribution, 10•10
- Canada-United States Agreement on Great Lakes Water Quality, 6•5
- Canada-United States Inter-Parliamentary Group, grant, 17•6
- Canada World Youth, contribution, 6•10
- Canadian Academic Accounting Association, grant, 27•7
- Canadian Academy of Arts, royal, grant, 23•13
- Canadian advisory committee on rock mechanics, 4•7
- Canadian Agricultural Research Council, contribution, 1•9
- Canadian Arsenals Limited, 25•4
- Canadian Association for the Mentally Retarded, grant, 15•11
- Canadian Association of Chiefs of Police
- contributions, 11•6
 - grants, 24•7
- Canadian Association of Fire Chiefs, grant, 20•7
- Canadian Association of Geographers, grants, 5•7
- Canadian Association of Provincial Court Judges, contribution, 11•6
- Canadian Association of Schools of Social Work, grant, 15•11
- Canadian Branch of the Commonwealth Parliamentary Association,
- grant, 17•6
- Canadian Broadcasting Corporation, 23•5
- Canadian Cerebral Palsy Association, grant, 15•11
- Canadian Chamber of Commerce
- ATA carnets, 10•10
 - TIR carnets, 10•10
- Canadian colour and fashion trend service, 10•9
- Canadian Commercial Corporation, 25•4
- Canadian Commission for UNESCO, 23•19
- Canadian committee, International Association on Water Pollution
- Research, grant, 5•7
- Canadian committee for the international geodynamics projects,
- contribution, 4•8
- Canadian committee of the international geological correlation pro-
- gram, grant, 4•7
- Canadian Communications Research Information Centre, grant, 2•5
- Canadian Conference on Protective Equipment, grant, 12•5
- Canadian Conference on Social Welfare, 15•12
- Canadian Co-operative Implements, Limited, 1•4, 1•10
- Canadian Coordinating Council of Deafness, grant, 15•11
- Canadian Council of Rehabilitation Workshops, grant, 15•11
- Canadian Council of Resource and Environment Ministers, contribu-
- tion, 5•7
- Canadian Council on Children and Youth, grant, 15•11
- Canadian Council on 4-H clubs, 1•9, 1•10
- Canadian Council on Social Development, grant, 15•11
- Canadian Criminology and Corrections Association, 24•7
- Canadian Dairy Commission, 1•5, 1•18, 1•5
- Canadian defence industry, contributions, 10•9
- program, 10•9
- Canadian distressed seamen, expenses of, 26•4
- Canadian Electrical Association, contribution, 4•7
- Canadian Entomologist*, 1•4
- Canadian Environment, Federation of Associations on, grant, 5•7
- Canadian Environmental Advisory Council, 37•20
- Canadian Executive Service Overseas, contribution, 6•10
- Canadian Film Development Corporation, 23•5
- Canadian food industry scholarship fund, grants to, 10•9
- Canadian Forces Superannuation Account
- government's contribution, 14•4
 - transactions, 14•7
- Canadian Forestry Association, grant, 5•7
- Canadian Forestry Advisory Council, 37•20

C—Continued

- Canadian Foundation on Alcohol and Drug Dependencies, grant, 15·10
- Canadian Geoscience Council, grant, 4·7
- Canadian-German Society of Hanover, grant, 6·8
- Canadian government elevators operations, 1·7
- Canadian government photo centre revolving fund, 23·37
- Canadian Grain Commission, 1·5
account, 1·22
program, 1·7
- Canadian grains and oilseeds, assistance *re* market for, 10·10
- Canadian group, inter-parliamentary union, grant, 17·6
- Canadian Habitat Secretariat, 27·4
- Canadian Home Insulation Program, 28·4
- Canadian Horticultural Council, grant, 1·9
- Canadian Human Rights Commission, 11·4
- Canadian Institute of International Affairs, grant, 6·8
- Canadian Institute of Surveying, grant, 4·8
- Canadian Intergovernmental Conference Secretariat, 19·4
- Canadian International Development Agency, scholarships, 6·9
- Canadian International Grains Institute, contribution, 10·10
- Canadian Interests Abroad Program, 6·4
- Canadian joint fire prevention publicity committee, grant, 20·7
- Canadian Judicial Council, 11·5
- Canadian Labour Congress, contributions, 12·5
- Canadian Law Information Council, 11·6
- Canadian Legion, Royal, grant, 29·7
- Canadian Livestock Feed Board, 1·5, 1·8
- Canadian manufacturing industry, industrial design projects, 10·9
- Canadian Mental Health Association, grant, 15·10
- Canadian Meteorological Society, contribution, 5·8
- Canadian Museums Association, 23·13
- Canadian national committee of the world mining congress, grant, 4·7
- Canadian National Institute for the Blind, grant, 15·11
- Canadian national livestock records, grant, 1·9
- Canadian National Railway Company, payments to, 26·12
- Canadian National Railways
deficit, 26·6
Maritime Freight Rates Act, 26·13
termination of tolls on Victoria bridge, 26·12
- Canadian National Telecommunications, contribution, 2·5
- Canadian Nature Federation grant, 5·7
- Canadian non-governmental organizations, contributions, 6·10
- Canadian North Atlantic Treaty Organization Parliamentary Association, grant, 17·6
- Canadian Pacific Express Company Limited, 26·13
- Canadian Pacific Railway Company, Maritime Freight Rates Act, 26·13
- Canadian Paralegic Association, grant, 15·10
- Canadian Patents and Development Limited, 22·4, 22·7
- Canadian Pension Commission, 37·27
- Canadian Plowing Council, grant, 1·9
- Canadian private investment in developing countries, incentives to, 6·10
- Canadian Public Health Association,
contribution, Task Force on Arsenic, 15·10
grant, 15·10
- Canadian Radio Technical Planning Board, grant, 2·5
- Canadian Radio-television and Telecommunications Commission, 2·4
- Canadian Red Cross Boating Safety Program, contribution, 26·11
- Canadian Red Cross Society, grant, 15·10
- Canadian Register of Heritage Properties program, 9·11
- Canadian Rehabilitation Council for the Disabled, grant, 15·11
- Canadian representation at international conferences, 36·8
- Canadian Safety Council, grant, 15·11
- Canadian Science Writers' Association, grant, 22·7
- Canadian Seed Growers' Association, contribution, 1·10
- Canadian Sporting Goods Association, contribution, 10·9
- Canadian Studies in the United States, Association for, grant, 6·8
- Canadian textiles and clothing industries, 10·9
- Canadian Textiles Institute, contribution, 10·9

C—Continued

- Canadian Trade and Tariffs Committee, 37·21
- Canadian Transport Commission, 26·6
- Canadian Tuberculosis and Respiratory Disease Association, grant, 15·10
- Canadian universities, grants for fisheries and marine economics and aquatic research, 5·7
- Canadian universities, grants for military studies, 14·5
- Canadian University Services Overseas, contribution, 6·10
- Canadian Veterans—Overseas district, assistance to, 29·7
- Canadian Veterans Association of the United Kingdom, grant to, 29·7
- Canadian Veterinary Medical Association, contribution, 1·10
- Canadian Vickers, Montreal, payment of subsidy, 20·4, 20·7
- Canadian Western Agribition, Regina, grant, 1·9
- Canadian Wheat Board, contribution, 10·10, 37·30
- Canadian Wildlife Federation, grant, 5·7
- Canteen Revolving Fund—Correctional Services, 24·10
- Capabilities and practices of Canadian industry, contribution, 10·9
- Cape Breton Development Corporation, 21·4
- Carnets in Canada, TIR and ATA, 10·10
- Centre Culturel Franco-Manitobain, Le, grants, 23·11
- Centre for Canadian studies at John Hopkins University,
contribution, 6·8
- Centre for education, research and innovation, 6·8
- Centre for resource studies, grant to Queen's University for, 4·7
- Centre québécois de relations internationales de l'Université Laval,
grant, 6·8
- Central Administration of the Public Service Program, 27·4
- Central Microfilm Unit Revolving Fund, 23·34
- Central Mortgage and Housing Corporation, 28·4
- Cereal Chemistry, International Association for, membership, 1·11
- Cheques, transfer to revenue, 7·12
- Chief Electoral Officer, 19·4, 19·5
- Chiefs of police
Canadian association of, 11·6, 24·7
International association of, 24·7
- Children of war dead, education assistance, 29·7
- Churchill, Manitoba, Port of, deficit, 26·7
- Citizen participation, grants to voluntary groups, 23·12
- Citizenship and language instruction for immigrants, contribution, 23·12
- Citizenship program, 23·5
- Citizenship registration and promotion, 23·9
- Civil and common law students, contribution for a summer exchange program, 11·6
- Civil aviation medicine, 15·8
- Civil pensions and annuities, 14·5
- Civil service insurance actuarial liability adjustment, 7·5, 7·8
- Civilian government employees (war) compensation, grant, 29·7
- Civilian war allowances, 29·7, 37·37
- Civilians, World War II, 29·7
- Clark, W. Clifford, Memorial Centre, 20·4
- Cold storage, frost-free, controlled atmosphere storage, 1·10
- Cold storage, fruit, potato or vegetable, 1·10
- College Art Association of America, grant, 23·13
- Combines Investigation and Competition Policy Program, 3·4
- Commercial and fishing vessels,
capital subsidies for, 10·9
Herring purse-seine vessels, grants, 5·7
- Commissions of inquiry
prairie grain handling and transportation, 10·6, 37·21
- Commissioner of Official Languages, 19·4
- Commissions of inquiry and task forces, 19·6
- Commons, House of, 17·4
- Commonwealth Agricultural Bureau, contribution, 1·9
- Commonwealth Air Transport Council, contributions, 6·8
- Commonwealth committee on mineral processing, Canada's share of, 4·7
- Commonwealth Forestry Institute, grant, 5·7
- Commonwealth Foundation, contribution, 6·8

C—Concluded

- Commonwealth fund for technical co-operation, grant, 6•9
- Commonwealth Parliamentary Association, grant to Canadian Branch, 17•6
- Commonwealth scholarships and fellowships, grant, 6•9
- Commonwealth Science Council, 22•7
- Commonwealth Secretariat, contribution, 6•8
- Commonwealth War Graves Commission, contribution, 29•7
- Commonwealth youth program, contribution, 6•8
- COMMUNICATIONS, 2
- Canadian Radio-television and Telecommunications Commission, 2•4
- Community planning and housing research, 28•5
- Compensation for animals slaughtered, 1•10
- Compensation for injuries, RCMP, 24•7
- Compensation payments, Public Service employees and merchant seamen, 12•4, 34•10
- Compensation to owners of slaughtered, diseased animals, 1•10
- Conférence des ministres de l'Éducation des pays d'expression française, contribution, 6•8
- Conference of Defence Associations, grant, 14•5
- Conference on International Economic Co-operation under Special Action Program, 6•5
- Conference on Security and Co-operation in Europe (CSCE), contribution, 6•8
- Conference on the Mutual Reduction of Forces and Armaments, contribution, 6•8
- Conseil africain et malgache d'enseignement supérieur (CAMES), contribution, 6•8
- Conseil international de la langue française, (CILF), grant, 6•8
- Construction and acquisition of land, buildings and equipment by department, 32•2
- Construction and acquisition of machinery and equipment by department, 32•106
- Construction of cold storages, 1•10
- Construction of fishing vessels, 5•7, 10•9
- Construction of hospitals, payments, 15•11
- Consular post, 37•29
- Consumer Affairs Program, 3•4
- CONSUMER AND CORPORATE AFFAIRS, 3
- Consumer organizations, grants, 3•7
- Contingencies, government and centrally financed programs, 27•4, 36•22
- Contracting-out Payments Program, 7•4
- Contracts, by department, 32•2
- Copyright and industrial design, 3•6
- Corporate Affairs Program, 3•4
- Correctional Service Program, 24•4
- Council of Forest Industry of British Columbia, contribution, 10•10
- Countries attaining independence, etc., gifts, 6•8
- Courts, 11•5
- Creston Valley wildlife management, grant, 5•7
- Criminal law reform, contribution, 11•6
- Crop Insurance Act, contributions to provinces, 1•4, 1•10, 34•102
- Crop research, 1•7
- Cultural Property Export and Import Act, 23•11
- Customs and Excise, 16•4
- Customs and Excise Revolving Fund, 16•9
- Customs Co-operation Council, contribution, 6•8
- Customs import duties, 16•4
- Czechoslovakian students, loans to, 13•10

D

- Dairy Commission, Canadian, 1•5
- Damage claims, 33•2
- Death Benefit Account, 14•4, 27•10
- Debt, public, 7•4
- Defence industry, contribution to Canadian, 10•9
- Deep Waterway Program, 26•7

D—Concluded

- Defence Appropriation Act, 14•4
- Defence Construction (1951) Limited, 14•4
- Defence development programs to sustain technological capability in Canadian industry, 10•9
- Defence Forces—Peacetime services pension, grants, 29•7
- Defence Production Revolving Fund, 25•9
- Defence Services Pension Continuation Act, payments, 14•4, 14•5
- Defence Services Program, 14•4, 36•17
- Defence support assistance to non-NATO countries, 6•8
- De Havilland Aircraft of Canada Limited, loans, 10•14
- Delegations to international organizations, 37•29
- Deletions from accounts receivable, 30•2
- Delta Marsh, contribution to province of Manitoba, 5•8
- Devco Railway (Cumberland Railway Company), Maritime Freight Rates Act, 26•13
- Development and productivity centres for Canadian textiles and clothing industries, 10•9
- Development and utilization of manpower, 13•8, 13•10
- Development assistance projects, Canadian and international organizations, 6•9
- Development of law in Canada, grants, 11•6
- Development of the international peace garden in Manitoba, grant, 9•11
- Developmental opportunity initiatives, 21•5
- Digby—St. John ferry service, deficit, 26•5
- Diplomatic posts, 37•28
- Diplomatic properties
 - grants in lieu of taxes, 6•8
 - real estate taxes and local improvement costs, 6•8
- Diplomatic Service (Special) Superannuation Act, payments, 6•8
- Disabled persons federal share of allowances, 15•11, 34•112
- Distressed Canadian citizens abroad, assistance to, 6•4
- Distressed Canadian seamen, expenses, 26•4
- Domestic oil price, payment to Alberta, 4•4
- Dominion Atlantic Railway, Maritime Freight Rates Act, 26•13
- Droit d'expression française, l'Institut international de, grant, 11•6
- Drug and Alcohol Dependencies, Canadian Foundation on, grant, 15•10
- Drug quality and hazards, 15•8
- Dry dock subsidies, Canadian Vickers, Montreal, 20•4, 20•7
- Dual Service (World War I and II), allowances, grants, 29•7
- Duff-Rinfret scholarship program, grants, 11•6
- Drug abuse control, United Nations Fund for, grant, 15•11

E

- Earlier Superannuation and Retirement Acts
 - Government's contribution, 27•4
 - payments, 27•7
- Earth Sciences Program, 4•4
- Earth sciences research, grants in aid, 4•8
- Economic Council of Canada, 19•4
- Education, Scientific and Cultural Organization, United Nations, contribution, 6•9
- Education Support Program, 23•4
- Elections, 19•6
- Electromyography Program, *re* Task Force on Arsenic, contribution, 15•10
- Eleventh congress of the International Society of Soil Science, contribution, 1•9
- Emergency assistance to countries and international institutions, 6•9
 - re* natural and man-made calamities, 6•9
- Emergency health services, 15•8
- Emergency preparedness purposes, contributions to provinces and municipalities, 14•5
- Employe Contributions to Insurance Plans program, 27•4
- ENERGY, MINES AND RESOURCES, 4
 - Atomic Energy Control Board, 4•5
 - Atomic Energy of Canada Limited, 4•5
 - Earth Sciences Program, 4•4

G

Gallantry awards, World War II and Special Forces, grants, **29·7**
 Gasification of wood, grant to Saskatchewan Power Corporations, **4·7**
 General Adjustment Assistance Regulations, **10·4, 10·9**
 General Agreement on Tariff and Trade, contribution, **6·8**
 General biology and support research, **1·7**
 General incentives to industry, **10·9**
 Geodynamics
 Canadian committee for the international project on, **4·8**
 Inter-union commission on, **4·8**
 Geographers, Canadian Association, grant to, **5·7**
 Geological Liaison Office, British Commonwealth Scientific Conference, Canada's share of the cost of, **4·7, 4·8**
 Geological research and surveys, **4·8**
 Geological sciences
 costs of scientific conference, grants, **4·7, 4·8**
 membership, international union, **4·8**
 Geophysics, research, **4·8**
 Gifts to countries attaining independence, and to mark special occasions, grant, **6·8**
 Government Annuities Act, **13·8**
 Government Contingencies and Centrally Financed Programs, **27·4, 36·22**
 Government employees compensation, **34·10**
 Government telecommunications agency revolving fund, **2·8**
 Government's contributions to
 Canada Pension Plan in respect to Canadian forces, **14·4**
 Canadian Forces Superannuation Account, **14·7**
 Employees engaged outside Canada, pension plans, health insurance plans, death benefit plans, **27·4**
 Fishermen's benefits, **13·5, 13·8**
 Hospital insurance (outside Canada) plan, **27·4**
 Members of Parliament retiring allowances account, **17·9**
 Public Service Death Benefit Account, **27·10**
 Regular Forces Death Benefit Account, **14·7**
 Royal Canadian Mounted Police superannuation account, **24·13**
 Superannuation Account, **27·10**
 Supplementary Retirement Benefits Account, **14·4, 17·9, 27·11**
 Unemployment Insurance Account, **13·7**
 Government's contributions to surgical-medical and other insurance payments, **27·4**
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS, 8
 Governor General's Retiring Annuity Act, **8·4**
 Grain and grain products on credit to developing countries, **10·10**
 Grain Commission, Canadian, **1·22**
 Grain inspection, weighing, **1·7**
 Grain silos, **1·7**
 Grain-testing and research, **1·7**
 Grains and oilseeds, assistance to Canadian companies, **10·10**
 Grains and oilseeds, selected projects, **10·10**
 Grains and Oilseeds Program, **10·6, 10·10**
 Grains Council, Canada, contribution to, **1·9, 10·10**
 Grand Falls Central Railway Company, Maritime Freight Rates Act, **26·13**
 Grants, Contributions and Other Transfer Payments, **35**
 Grants in lieu of taxes on diplomatic and consular properties in Canada, **6·8**
 Great Lakes Pilotage Authority Ltd., **26·6**
 Groundfish fishing industry, rehabilitation of, **5·7**
 Guaranteed income experimental projects, contributions to provinces, **15·12**
 Guaranteed income supplement payments, **15·6, 15·12**
 Guaranteed Loans Acts, administration, **7·4**
 Guaranteed Loans Program, **7·5**
 Gull Harbour, contributions, **10·10**

H

Ha! Ha!, Baie des, deficit, **26·6**
 Halifax, Port of, deficit, **26·7**
 Hamilton-Wentworth Business Council, contribution, **10·9**

H—Concluded

Health care program, **15·4**
 Health grants, **15·10**
 Health insurance plans for employees engaged locally (outside Canada), **27·6**
 Health insurance supplementary fund, grant, **15·10**
 Health League of Canada, grant, **15·10**
 Health of Animals Program, **1·5, 1·10**
 Health organizations, contribution for summer employment of students, **15·10**
 Health Protection Program, **15·4**
 Health Resources Fund Act, contributions to provinces, **15·4, 34·12**
 Heavy oil recovery technology, contribution to Canada-Saskatchewan program, *re*, **4·7**
 Heritage Properties, Canadian Registrar of, **9·11**
 Herring purse seine vessels, grants towards purchase, **5·7**
 Historic parks and sites, **9·8**
 Historic Sites and Monument Board of Canada, **37·21**
 Home insulation program, Canadian, **28·4**
 Horticultural science, international society for, membership, **1·9**
 Hospital care of Indians and Eskimos, contributions, **9·10**
 Hospital construction, contributions, **15·11**
 Hospital Insurance and Diagnostic Services Act, contributions to provinces, **15·10, 34·12**
 Hospital insurance (outside Canada) plan, **27·4**
 Hospital stores account, Veterans, **29·11**
 Hospitals
 Indians and Inuit, construction, **15·11**
 maintenance, **37·33, 37·39**
 House of Commons, **17·4**
 Housing
 research and community planning CMHC, **28·5**
 special assistance for Veterans, **29·7**
 Huntsman Marine Laboratory, contribution, **5·7**
 Hydroelectric resources in Labrador, grant, **4·7**
 Hydrographic organization, international, membership, **5·7**
 Hydrometric surveys, **5·5**

I

Immigrants
 citizenship and language instruction, contributions, **23·12**
 service agencies, **13·8**
 settlers, transportation and other assistance, **13·8**
 Immigration Appeal Board, **13·5, 37·15**
 Immigration medical services, **15·8**
 Immigration Program, **13·4**
 Incentive award plan, **27·4**
 Incentives to Canadian private investment in developing countries, contribution, **6·10**
 Income security and social assistance program, **15·6, 34·13**
 Income tax under certain public utilities, payments to provinces, **7·4, 34·3**
 Indemnities, allowances and travelling expenses
 House of Commons, **36·20**
 The Senate, **36·19**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 9
 Indian and Eskimo Affairs Program, **9·4**
 Indian and Eskimo culture, grants for advancement of, **9·9**
 Indian and Eskimo economic development, **9·9**
 Indian annuities, **9·5, 9·9**
 Indian Arts and Crafts Central Marketing Services, Revolving Fund, **9·4, 9·19**
 Indian associations and Indian bands, contributions to, **9·9**
 Indian band funds, receipts and disbursements, **9·17**
 Indian bands of British Columbia, **9·9**
 Indian Claims Commission, **37·21**
 Indian health services, **15·8**
 Indian rights for Indian women, contribution, **11·6**
 Indian veterans, Veterans' Land Act, grants to, **29·8**

I—Continued

Indians and Eskimos

- assistance to non-Indians on Indian reserves, 9·9
- construction of hospitals, 15·11
- economic development, 9·9
- general assistance, 9·9
- health services, contributions, 15·10
- hospital care, 9·10
- relocation assistance, 9·9
- welfare and other services, 9·9

Indians of British Columbia, additional services for, grant, 9·9

Indigent immigrants, 13·8

Industrial and Stores Account, Correctional Services, 24·4, 24·10

Industrial design, grants, scholarships, bursaries, 10·9

Industrial incentives, contribution, 21·5

Industrial research associations, grants, 10·9

Industrial research institutes, grants to universities, 10·9

Industrial Training Program, Minister, 13·8

INDUSTRY, TRADE AND COMMERCE, 10

details of expenditures by trade mission posts, 37·31

Federal Business Development Bank, 10·6

Foreign Investment Review Agency, 10·6

Standards Council of Canada, 10·6, 10·20

Statistics Canada, 10·6, 10·17

Infrastructure and NATO military budgets, contributions to, 14·5

Inspection and weighing of grain, 1·7

Inspector General of Banks' Office, 7·4

Institut international de droit d'expression française, grant, 11·6

Institute for Research on Public Policy, 19·7

Institute of Intergovernmental Affairs, Queen's University, grants, 19·7

Institute of Public Administration of Canada, grant, 27·7

Institutions, statement of expenditures and revenues, 37·35

Institutions assisting sailors, grants, 26·11

Insurance, 7·5, 7·8

Insurance companies, taxes and assessments, 7·13

Intellectual property program, 3·4

Inter-American centre of tax administrators, grant, 16·5

Inter-American Development Bank, 6·13

Inter-American Institute of Agricultural Sciences, contribution, 6·8

Inter-American Statistical Institute, membership, 10·11

Inter-American Tuna Commission, 37·20

Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, 26·5, 26·12

Intercultural understanding, grants, 23·11

Interest on public debt, 7·4

Intergovernmental Affairs, Institute of, Queen's University, grants, 19·7

Intergovernmental committee for European migration, contribution, 6·8

Intergovernmental maritime consultative organization, contribution, 6·8

Intergovernmental oceanographic trust fund, 5·7

International affairs, Canadian Institute of, 6·8

International Association for Cereal Chemistry, membership, 1·11

International Association of Chiefs of Police, grant, 24·7

International Association of Lighthouse Authorities, membership, 26·11

International Association of Water Pollution Research, 5·7

International Atomic Energy Agency

contribution, 6·8

nuclear fuel cycle evaluation, contribution, 6·9

International Baccalaureat Office, grant, 6·8

International Boundary Commission, 4·4

International Bureau, Canada's share of upkeep

postal union of the Americas and Spain, 18·5

universal postal union, 18·5

International Bureau of Exhibitions, membership, 6·9

International Civil Aviation Organization

cost of occupancy in new building, 6·8

office accommodation, 20·4

reimbursement of provincial income tax, 6·8

I—Continued

International Commission for the Northwest Atlantic fisheries, 37·20

International Commission for the Conservation of Atlantic Tuna, 37·20

International Commission of Jurists, grant, 11·6

International Commission on Irrigation and Drainage, membership, 1·9

International Commission on Radiological Protection, 6·8

International Committee of the Red Cross, grant, 6·8

International Conference on Social Welfare, grant, 15·11

International Council for the Exploration of the Sea, 37·20

International Dairy Federation, membership, 1·10

International des épizooties, office, membership, 1·10

International development

association, loans made by, 7·4

assistance, 6·9

research centre, 6·17

International emergency relief grant for natural and man-made calamities, 6·9

International Development Association, loans, 7·4, 7·14

International Egg Commission, Production and Marketing Conference, 1·9

International Energy Agency (IEA), contribution, 6·8

International executive council, world energy conference, 4·7

International Federation of Library Associations, grant, 23·12

International Finance Corporation, subscription of shares, 7·14

International fisheries commissions

Atlantic Tuna, 37·20

Canada's share of expenses, 5·4

free accommodation, 5·4

Inter-American Tropical Tuna, 37·20

International French-speaking community, participation in, 6·8

International fund for agricultural development, grant, 6·9

International geodynamics project, Canadian committee for, 4·8

International Geographical Union, membership, 5·7

International geological correlation program, Canadian committee of, 4·7

International Great Lakes Fisheries Commission, 37·20

International hydrographic organization, membership, 5·7

International Institute for Labour Studies at Geneva, Switzerland, grant, 12·5

International Institute for Tropical Agriculture, grant, 6·9

International Institute of Applied Systems Analysis,

Canadian Committee, contribution, 22·7

International Institute of Strategic Studies, building fund, grant, 14·5

International Joint Commission, 6·5

International maize and wheat improvement centre, 6·9

International Labour Organization, contribution, 6·8

International North Pacific Fisheries Commission, 37·20

International North Pacific Fur Seals Commission, 37·20

International nuclear fuel cycle evaluation, contribution, 6·9

International Organization of Supreme Audit Institutions, grant, 27·7

International organizations

fees for membership, 10·9

non-governmental organizations, contributions, 6·10

multilateral and bilateral assistance, grants, 6·10

reimbursement for Canadian income taxes, 6·8

International Pacific Halibut Commission, 37·20

International Pacific Salmon Fisheries Commission, 37·20

International Park, Roosevelt Campobello, contribution, 6·8

International Peace Garden, Manitoba, grant, 9·11

International Planned Parenthood Federation, grant, 6·9

International Rice Research Institute, grant, 6·9

International seismological fund, contribution, 4·8

International Society for Horticultural Science, membership, 1·9

International Society of Soil Science, Eleventh Congress, contribution, 1·9

International Society on Family Law, contribution, 11·6

International Statistical Institute, contribution, 10·11

International telecommunication union, Geneva, Canada's share of cost, 2·5

International union of geological sciences, membership, 4·7, 4·8

I—Concluded

International Whaling Commission, 37•20
 International Wheat Council, contribution, 10•10
 Inter-parliamentary group, Canada-United States, 17•6
 Inter-parliamentary union, grant to Canadian group, 17•6
 Interprovincial Pipe Line Limited, payments, 4•7
 Inter-union commission on geodynamics, contribution, 4•8
 Investigation and research, office of, 3•4
 Italian earthquake reconstruction, 6•10

J

Jack Miner Migratory Bird Foundation, grant, 5•7
 Jacques Cartier Bridge, Montreal Harbour, 26•6
 Jamaica, loan to government for economic assistance, 7•12
 James Bay Development Corporation, contribution, 5•8
 James Bay development project, native claimants relating to settlement, contribution, 9•9
 Jeunesses musicales du Canada, grant, 6•8
 John Howard Society, grant, 24•7
 Joint studies, surveys and investigations under international references, 6•7
 Judges
 gratuities to widows and dependents, 11•6
 salaries, allowances, 11•4
 Judges Act, pensions, 11•6, 36•17
 Judy Hill Memorial Fund, 15•10
 JUSTICE, 11

K

Keewatin resupply operation, 26•7
 Korea special forces, grants, 29•7

L

Laboratory health surveillance, 15•8
 LABOUR, 12
 Canada Labour Relations Board, 12•4
 Labour College of Canada, grant, 12•5
 Labour market analysis and forecasts, 13•6
 Labour mobility and assessment incentives, 13•8, 34•10
 Labour unions, grants for labour education, 12•5
 Lac Seul, recoverable advances *re* regulating expenses, 5•5
 Lake of the Woods, recoverable advances *re* regulating expenses, 5•5
 Land management and development program, 20•5
 Language research, grants for, 23•11
 Language texts for citizenship classes, contributions, 23•12
 Last Post Fund, grants, 29•7
 Law amendments committee, contribution for the, 11•6
 Law Enforcement Program, 24•5
 Law for the layman project, 11•6
 Law Reform Commission of Canada program, 11•4
 Legal aid, experimental and research work, contributions, 11•6
 Legislative drafting, grants, 11•6
 Liabilities under guaranteed loans to Indians *re* CMHC and FCC, 9•37
 Library of Parliament, 17•4
 Lieutenant-Governors, salaries, 8•4, 34•10
 Lighthouse Authorities, International Association of, membership, 26•11
 Litton Systems (Canada) Limited, contribution, 10•9
 Livestock and Canning Supplies Account—Correctional Services, 24•11
 Livestock improvement, contribution, 1•10
 Loans, cost of issuing, 7•4
 Locks and dams, docks and bridges, comparative statement of expenditure and revenue for, 37•34

M

Management capabilities and practices in Canadian industry, grants, 10•9

M—Continued

Manitoba, grant for Le Centre Culturel Franco-Manitobain, 23•11
 Manitoba, Province of—*See* Provinces and section, 34•4
 agricultural seminars, 10•9
 assistance in meeting costs *re* floods in 1974, and 1976, 7•5
 contribution *re* Delta Marsh, 5•8
 contribution *re* resource policy analysis, 4•7
 mineral development, 4•7
 non-renewable resources, 4•7
 Manufacturing and processing industries in Canada, grants, 10•9
 MANPOWER AND IMMIGRATION, 13
 Immigration Appeal Board, 13•5
 Unemployment Insurance Commission, 13•5
 Manpower Mobility Program, 13•8
 Manpower mobility regulations, payments to individuals under, 13•8, 34•11
 Manpower training research projects, 13•8
 Mapping and aeronautical charting, field and air surveys, 4•8
 Marine and aquatic research, grants to Canadian universities, 5•7
 Marine Program, 20•6
 Marine safety, 26•9
 Marine sciences research laboratory of Memorial University, Nfld, grant, 5•7
 Marine transportation program, 26•4
 Maritime Freight Rates Act, contributions, 26•13
 Marketing of agricultural products, grants, 1•9
 Massey Hall, grants, 23•11
 McMaster University, contribution, 6•9
 McGill University, Brace Research Institute, grant, 4•7
 Meat inspection, 1•7
 Medical Care Act, contributions to provinces, 15•10, 34•12
 Medical expenses of a foreign visitor, 6•9
 Medical Research Council, 15•6
 Medical Services Program, 15•4
 Medical-surgical insurance payments, government's contributions, 27•6
 Medicare of Indians and Eskimos, contributions, 9•10
 Members of commissions and rates of pay, 37•20
 Members of Parliament retiring allowances account
 government's contribution, 17•4
 transactions, 17•9
 Mennonite Central Committee, contribution, 6•10
 Merchant seamen compensation, 12•5, 34•10
 Meteorological research, grants in aid, 5•7
 Metric commission, 10•5, 37•21
 Metric conversion, 10•10
 Migratory Bird Foundation, Jack Miner, grant, 5•7
 Military and united services institutes, grants, 14•5
 Military contributions to NATO, 14•5
 Mineral and Energy Resources Program, 4•7
 Mineral development, 4•7
 Mineral economic research, 4•7
 Mineral resources research, grants in aid, 4•7
 Minister of State who does not preside over a Ministry of State, 19•4, 36•8
 Minister's travelling expenses, 37•2
 Mirabel Que, *ex gratia* payments to former owners of expropriated properties, 26•11
 Miscellaneous minor and unforeseen expenses, 27•4
 Miscellaneous statements by department, 37
 Montreal area flood control, contribution, 5•8
 Montreal International Book Fair Inc., 10•9
 Multiculturalism, 23•9
 Multilateral development assistance, 6•10
 Municipal Grants Act, 7•4, 7•9
 Municipal Grants Program, 7•4, 34•5
 Municipal or other airports, contributions to, 26•11
 Municipalities
 assistance in clearance, etc. of blighted or substandard areas, 34•100
 grants under Municipal Grants Act, 7•9

O—Concluded

- Okanagan flood control project, contribution, **20·7**
- Okanagan River basin, contribution to Province of British Columbia re, **5·8**
- Old age assistance, allowance, payment of federal share, **15·6, 15·11, 34·112**
- Old age security, payments, **15·6, 15·11, 34·14**
- Ontario, Province of—See Provinces and section, **34·4**
- rehabilitation of dyking, contribution, **5·8**
- OPCAN, payments, National Volunteer Youth Plan, **27·7**
- Open House Canada, **23·12**
- Operation and maintenance of departmental hospitals, veterans, **37·39**
- Operation and maintenance of hospital, **37·33**
- Organization and use of workers for farming and related industries, **13·8, 34·11**
- Organization for Economic Co-operation and Development centre for education, research and innovation, **6·8**
- contribution, **6·8**
- cost towards studies, **6·8**
- Ottawa
 - Ottawa Civil Service Recreation Association, maintenance, **20·4**
 - public and municipal services, **34·16**
 - public buildings, construction, **32·2**
- Outdoor recreation, scholarships for university training of students in, **9·11**
- Outstanding imprest account, cheques transferred to revenue, **7·12**

P

- Pacific Area Travel Association, membership, **10·10**
- Palestine refugees in the Near East, United Nations relief and works agency for, **6·9**
- Pan American Health Organization, contribution, **6·8**
- Pan-American Institute of Geography and History, membership, **4·8**
- Panarctic Oils Limited, investment, **9·13**
- Parks Canada program, **9·6**
- stores working capital advance, **9·16**
- PARLIAMENT, **17**
 - House of Commons, **17·4**
 - Library of Parliament, **17·4**
 - The Senate, **17·4**
- Parliamentary centre for foreign affairs and foreign trade, grant, **6·8, 17·6**
- Parliamentary secretaries, salaries, travelling expenses, **36·7, 37·2**
- Parole and community services, **24·6**
- Passenger train service between Quebec and Montreal, **26·12**
- Passport Office Revolving Fund, **6·15**
- Patents, revenue from, **3·9**
- Pay and allowances
 - Armed Forces, **36·2**
 - RCMP, **36·8**
- Pay Research Bureau, **19·6**
- Payments of Oil Import Compensation, **4·7**
- Payments by provinces, **34·2**
- Payments of \$5,000 or over for Land and Buildings, **32·113**
- Payments to support complementary activities, **24·7**
- Pearson College of the Pacific, contribution, **6·8**
- Penitentiaries
 - Canteen Working Capital Advance, **24·10**
 - Industrial and Stores Revolving Fund, **24·10**
 - Livestock and Canning Supplies Account, **24·11**
- Pension plans for locally engaged employees outside Canada, government's contributions, **27·4**
- Pensions
 - and other employee benefits, **24·5, 24·7**
 - compensation for injuries, RCMP, **24·7**
 - compensation for loss of earnings, contributions, **29·7**
 - employees engaged locally outside Canada, **27·4**
 - Judges Act, **11·4, 36·17**
 - military, **14·4**
 - to members families, RCMP, **24·7**

P—Continued

- to retired Senators, **17·6**
- Review board, **29·7, 37·27**
- veterans, disabilities and death, **37·38**
- Pensions Program, **29·4**
- Performing arts facilities, grants, **23·1**
- Permanent Court of Arbitration, contribution, **6·8**
- Permanent International Association of Navigational Congresses, membership, **26·11**
- Pesticide Residue Compensation Act, **1·10**
- Pharmaceutical industry development assistance regulations, contribution, **10·9**
- Pilot projects relating to family courts, contribution, **11·6**
- Planned Parenthood Federation, International, grant, **6·9**
- Planning and research program, **13·4**
- Polar continental shelf studies, **4·6**
- Police, Canadian association of chiefs of, **24·7**
- POS Pilot Plant corporation, contribution, **10·10**
- Post-secondary education adjustment payments, **23·4, 34·114**
- Post-secondary institutions, grants to, **12·5**
- POST OFFICE, **18**
 - Balance Sheet, **18·7**
 - Postmaster General, **18·4**
 - Working Capital Advance, **18·4**
- Postal revenue, **18·6**
- Postal Union of the Americas and Spain, International Bureau of, **18·5**
- Potato, fruit and vegetable storage, **1·10**
- Prairie farm Rehabilitation Administration Stores Account, operations, **21·4, 21·8**
- Prairie Grain Advance Payments Act, payment, **10·11**
- Prairie Grain Handling and Transportation, Commission of Inquiry on, **10·6**
- Prairie Provinces Water Board, **5·5**
- Pregnant mares urine, grants to producers, **1·9**
- Premium, Discount, and Exchange, **7·4**
- Prime Minister's residence, **19·4**
- Prime Ministers, allowances to former, **19·4**
- Prince Edward Island, Province—See Provinces and section, **34·4**
- Prince Edward Island ferry and terminals deficit, **26·5**
- Prince Edward Island Railway Employees' Provident Fund Act, **26·5, 26·12**
- Prince Rupert, port of, deficit, **26·7**
- PRIVY COUNCIL, **19**
 - Canadian Intergovernmental Conference Secretariat, **19·4**
 - Chief Electoral Officer, **19·4**
 - Commissioner of Official Languages, **19·4**
 - Economic Council of Canada, **19·4**
 - Privy Council, **19·4**
 - Public Service Staff Relations Board, **19·4**
- Production and Marketing Program, **1·4**
- Productivity feasibility studies, **10·9**
- Productivity Institute, contributions, **10·9**
- Professional and special services by departments, **31**
- Professional and technical services program, **20·5**
- Programs relating to bilingualism in areas of provincial competence, **23·11**
- Promotion and development of regional economic expansion, grant, **21·5**
- Promotion of bilingualism, grants, **23·11**
- Prospectors' training courses, **9·9**
- Prosthetic services, **15·8**
- Provinces and Territories, **34·3**
 - Direct payments: contributions, grants and subventions—
 - blind persons allowances, **15·11**
 - Canadian register of heritage properties program, **9·11**
 - citizenship classes, contributions re language texts, **23·11**
 - disabled persons allowances, **15·11**
 - federal property, **7·9**
 - flood risk mapping, **5·8**

P—Concluded

- health personnel training, contributions, 15·10
- Health Resources Fund Act, contributions, 15·10
- Hospital Insurance and Diagnostic Services Act, 15·10
- manpower, *re*: payments for development and utilization, 13·8
- Medical Care Act, contributions, 15·10
- old age assistance, 15·11
- organization and use of workers in farming and related industry, 13·8
- post-secondary education adjustment payments, 23·11
- waterfowl crop depredation, 5·8
- water resources, 5·7
- Subsidies and taxes—
 - compensation under Federal-Provincial Fiscal Arrangements Act, 7·9
 - Public Utilities Income Tax Transfer Act, 7·4
 - subsidies, British North America Act, etc., 7·9
 - Unemployment Assistance Act, 15·11
- Provincial and dominion land grants, 29·8
- Provincial assistance to farmers *re* transportation of forages, 1·10
- Provincial water authorities, 21·4
- Public Archives, 23·3
 - Central Microfilm Unit Revolving Fund, 23·34
- Public buildings—
 - construction, 32·113
 - public and municipal services, 34·16
- Public Debt Program, 7·4, 7·7
- Public Policy, Institute for Research on, 19·7
- Public Servants Inventions Act, awards, 27·4
- Public Service Bilingual and Bicultural Development Program, 23·6
- Public Service bilingualism development, 27·4
- Public Service Commission, 23·6
 - staff development and training revolving fund, 23·6
- Public Service Death Benefit Account, 27·10
- Public Service employees, compensation, 12·4, 34·10
- Public Service health, 15·8
- Public Service insurance
 - health insurance plans for employees engaged locally (outside Canada), 27·6
 - hospital insurance, (outside Canada) plan, contribution, 27·6
 - surgical-medical and other insurance premiums, 27·6
- Public Service Pension Adjustment Act
 - government's contribution, 27·7
 - payments, *re*: earlier superannuation and retirement acts, 27·4
- Public Service pensions
 - locally engaged, (outside Canada) pension plan, 27·4
 - payments under Earlier Superannuation and Retirement Acts, 27·4, 27·7
 - Public Service Pension Adjustments Act, 27·4, 27·7
 - superannuation account, contributions, 27·10
- Public Service program, central administration of, 27·6
- Public Service Staff Relations Board, 19·4, 37·26
- Public Service superannuation account, 27·10
- Public Service Superannuation Act, pension adjustments, 27·4
- Public Utilities Income Tax Transfer Act, payments to provinces, 7·4, 7·9, 34·3
- PUBLIC WORKS, 20
 - Working Capital Advance, 20·11
- Q
 - Quality of worklife, contribution, 12·5
 - Qu'Appelle Basin Study Board, 5·5
 - Qu'Appelle Valley, contribution to Province of Saskatchewan, 5·8
 - Quarantine and regulatory services, 15·8
 - Quebec Furniture Manufacturers Assoc., contribution, 10·9
 - Quebec, Province of—*See* Provinces and section, 34·4
 - contribution *re* St Lawrence River water quality, 5·8
 - Established Program (Interim Arrangements) Act and Federal-Provincial Fiscal Revision Act, 1964, payments, 7·9, 34·2
 - Montreal area, contribution *re* flood control, 5·8

Q—Concluded

- Queen Charlotte Islands, contribution to bona fide residents, 26·11
- Queen Elizabeth II Canadian Fund, 19·10
- Queen Elizabeth Silver Jubilee Endowment Fund, grant, 23·11
- Queen's University,
 - contribution for resource policy analysis, 4·7
 - grant to Centre for Resource studies, 4·7
 - Institute of Inter-governmental Affairs, grant, 19·7
- R
 - Rabies, contributions to provinces, *re*, 1·10
 - Race Track Supervision Revolving Fund, 1·20
 - Racial discrimination, United Nations committee on the elimination of, 6·9
 - Radio frequency spectrum, 2·5
 - Radioactive decontamination of sites, 4·6
 - Radiological protection, international commission on, grant, 6·8
 - Railway Act, 26·6, 26·13
 - Railway and trucking companies, payments to, 26·13
 - Railway companies and water transportation companies, payments to, 26·13
 - Railway employees' provident fund, Inter-colonial and PEI, pensions, 26·5, 26·12
 - Railway grade crossing fund, 26·13
 - Rapeseed Association of Canada, to promote manufacture of rapeseed products, 10·10
 - Rationalization of the coal industry, 21·5
 - Red Cross, international committee of the, grant, 6·8
 - Re-establishment credits, veterans, 29·4, 29·7
 - Refunds of amounts credited to revenue in previous years, 37·5
 - Regional air carriers, operating subsidies, 26·13
 - Regional electrical interconnections, loans to finance, 4·11
 - REGIONAL ECONOMIC EXPANSION, 21
 - Cape Breton Development Corporation, 21·5
 - Regional water resources planning investigations, 5·5
 - Regular Forces Death Benefit Account
 - government's contribution, 14·4
 - transactions, 14·7
 - Rehabilitation of dyking in southwestern Ontario, 5·8
 - Rehabilitation of inmates, grants to after-care agencies, 24·7
 - Rehabilitation of the groundfish fishing industry, 5·7
 - Remedial works, veterans properties, 29·4
 - Remembrance Day poppies, working capital advance, 29·10
 - Rentals
 - Capital region, 34·55
 - other than Capital region, 34·68
 - Representation Commissioner, 23·3
 - Research
 - accident prevention, grants, 12·5
 - agricultural, in universities, grants in aid, 1·9
 - animal, 1·7
 - atomic energy, 4·5
 - crop, 1·7
 - drugs, mood altering substances, 15·8
 - earth sciences, grants in aid, 4·4
 - energy efficiency, contributions, 10·9
 - energy resources, grants in aid, 4·7
 - engineering, 1·7
 - fisheries economics, 5·7
 - forestry, grants to universities, 5·7
 - general biology and support, 1·7
 - geological sciences, grants in aid, 4·7
 - geophysics, 4·8
 - grain testing, 1·7
 - Income and Wealth, 10·11
 - Indian treaties and rights, 9·9
 - industry, assistance, 22·7
 - labour field, 12·5
 - language, grant, 23·11
 - legal aid, contribution, 11·6

R—Concluded

- legal field, grants, 11•6
 - manpower, 13•6
 - medical
 - contributions *re* non-medical use of mood altering substances, 15•11
 - meteorological, grants in aid, 5•7
 - military colleges, contributions, 14•5
 - mineral economic, grants in aid, 4•7
 - mineral resources, grants in aid, 4•7
 - northern scientific expeditions, 9•9
 - program Agriculture, 1•4
 - public health, 15•8
 - public policy, 19•7
 - resources, grants in aid, 5•7
 - sociological and biomedical studies *re* non-medical use of mood altering substances, 15•11
 - soil, 1•7
 - telecommunications, 2•5
 - transportation, grants in aid, to universities, 26•11
 - water and resources, grants in aid, 5•7
 - Research Program, 1•4, 1•7
 - Reserve for conditional benefits, Veterans' Land Act, 29•4, 29•8
 - Resource Ministers, Canadian Council of, contributions to the operating budget, 5•7
 - Resources research, grants in aid, 5•7
 - Restrictive Trade Practices Commission, 3•4, 37•20
 - Retirement Acts, payments under earlier, 27•6
 - Returned soldiers insurance actuarial liability adjustment, 29•4, 29•7
 - Revenue, refunds of amounts credited to, 37•5
 - Rifle Associations, grants, 14•5
 - Roads and Transportation Association of Canada, contribution, 26•12
 - Rock mechanics, Canadian advisory committee on, 4•7
 - Roosevelt Campobello, International Park Commission, contribution, 6•8
 - Royal Agricultural Winter Fair, Toronto, 1•9
 - freight on livestock shipments, 1•10
 - grant, 1•9
 - Royal Canadian Academy of Arts, grant, 23•13
 - Royal Canadian Air Force Association, 14•5
 - Royal Canadian Air Force, payment to dependants of, 14•5
 - Royal Canadian Air Force Benevolent Fund, grant, 14•5
 - Royal Canadian Flying Clubs Association, grant, 26•11
 - Royal Canadian Geographical Society, contribution, 4•8
 - Royal Canadian Legion, grant, 29•7
 - Royal Canadian Mint, 25•8
 - Royal Canadian Mounted Police, 24•5
 - Clothing and Kit account, 24•12
 - Messes Operations Accounts, 24•12
 - Royal Canadian Mounted Police Pension Continuation Act, 24•7
 - Royal Canadian Mounted Police Superannuation Account, operations, 24•13
 - Royal Canadian Mounted Police Veterans Association, grant, 24•7
 - Royal Canadian Naval Association, grant, 14•5
 - Royal Canadian Navy Benevolent Fund, grant, 14•5
 - Royal Commission on Corporate Concentration, 37•21, 37•22
 - Royal Commission Financial Management and Accountability, 37•21, 37•22
- S**
- St John Ambulance Association, grant, 15•10
 - Saint John River Basin Board, 5•5
 - St Lawrence River water quality, contribution, 5•8
 - St Lawrence Seaway Authority, The, 26•7
 - Deep Waterway Program, 26•7
 - Entrusted (non-toll) Canals Program, 26•7
 - revenue, 26•7
 - Sales tax, 16•7

S—Continued

- Saskatchewan Power Corporation, grant *re* gasification of wood, 4•7
- Saskatchewan, Province of—See Provinces section, 34•4
 - mineral development program, contribution, 4•7
 - Qu'Appelle Valley, contribution, 5•5
- Scholarships
 - Canadian International Development Agency, 6•9
 - Commonwealth, 6•9
 - Duff-Rinfret program, 11•6
 - growth and efficiency, to promote, 10•9
 - industrial design, to promote, 10•9
 - medical research, 15•12
 - National Research Council of Canada, 22•4
 - university training for Indians and Inuit, 9•10
 - university training of students in outdoors recreation, 9•10
- Scholarships and Grants in Aid of Research Program, 22•4
- Schools, Indian, 9•5
- SCIENCE AND TECHNOLOGY, 22
 - Ministry of State, 22•4
 - National Research Council of Canada, 22•4
 - Science Council, of Canada, 22•4, 22•10
- Scientific and Technical Information Program, 22•4
- Scientific conferences in the geological sciences, 4•8
- Scientific research and development in Canada, 10•9
- Sea Use Council, contribution, 5•7
- Seabed Treaty Review Conference, contribution, 6•9
- Secrétariat exécutif permanent de la Conférence des ministres de la Jeunesse et des Sports des États d'expression française d'Afrique, de Madagascar et de l'Île Maurice, contribution, 6•9
- SECRETARY OF STATE, 23
 - Canada Council, 23•2
 - Canadian Broadcasting Corporation, 23•2
 - Canadian Film Development Corporation, 23•2
 - National Arts Centre Corporation, 23•2
 - National Film Board, 23•2
 - National Library, 23•2
 - National Museums of Canada, 23•2
 - Public Archives, 23•3
 - Public Service Commission, 23•3
 - Representation Commissioner, 23•3
- Selected miscellaneous payments by provinces, 34•2
- Senate, The, 17•4
- Senate and House of Commons Act, the, 17•4
- Services Program, 25•4
- Shastri Institute, contribution, 6•9
- Schubenacadie River Basin, contribution, 5•8
- Skim milk powder, subsidies, 1•10
- Small Business Loan Fund, grant, 9•9
- Small farm development program, 1•9
- Social Development, Canadian Council on, grant, 15•11
- Social Science Federation of Canada, 10•11
- Sociological and biomedical research studies, contribution to, 15•11
- Soil research, 1•7
- Solar Energy Society of Canada Inc., grant, 4•7
- SOLICITOR GENERAL, 24
 - Correctional Services, 24•4
 - expenditures and revenues by institution, 37•35
 - Royal Canadian Mounted Police, 24•5
- South Africa, United Nations trust fund for, 6•8
- South African War, veterans allowances, grants, 29•7
- Special distribution of expenditures maintained under Treasury Board authority, 37•6
- Special Forces (Korea)
 - gallantry awards, 29•7
 - pensions for disability and death, 29•7
 - war veterans allowances, 29•7
- Special housing assistance for veterans, 29•7
- Special program, 27•4
- Specialization in legislative drafting, grants, 11•6
- Spouse's allowance payments, 15•11, 15•6
- Staff development and training, revolving fund, 23•31

S—Concluded

- Standard objects, further details of expenditures by, 36
- Standards Council of Canada, 10·6, 10·11, 10·20
- Statement of judges' salaries and allowances, 36·17
 - indemnities, allowances and travelling expenses, 36·19
 - statement of accounts, receivable, 30·2
- Statistics Canada, 10·6
- Statistics Canada revolving fund, 10·17
- Status of Women, 15·12
- Steamship subventions for coastal services, 26·12
- Stores, obsolete, unserviceable, lost or destroyed, 26·4
- Stores Working Capital Advance, 5·16
- Stores Working Capital Advance—Correctional Services, 24·11
- Strategic Studies, International Institute of, 14·5
- Student summer and youth employment, 15·5, 15·11, 24·7, 27·4, 34·11
- Subsidies
 - construction of commercial and fishing vessels, 10·9
 - regional air carriers, 26·13
 - skim milk powder, 1·10
 - to provinces, 7·9, 34·2
- Summer exchange program between civil and common law students, 11·6
- Summer language bursaries, 23·11
- Summer Job Corps, 10·10
- Superannuation, diplomatic service, 6·8
- Superannuation and Retirement Acts, payments under earlier acts, 27·7
- Supplementary retirement benefits account
 - employee, 27·11
 - members of Parliament, 17·4, 17·9
- Supplementary Retirement Benefits Act, 14·5
- SUPPLY AND SERVICES, 25**
 - Canadian Arsenals Limited, 25·4
 - Canadian Commercial Corporation, 25·4
 - Defence Production Revolving Fund, 25·9
 - Supply Revolving Fund, 25·12
- Supply program, 25·4
- Supreme and Federal Courts of Canada, 11·4
- Supreme Audit Institution, International Organization, 27·7
- Surface transportation program, 26·5
- Surgical-medical insurance payments, government's contribution, 27·4
- Szechenyi Society, contribution, 23·12

T

- Tariff Board, 7·5, 7·8
- Tariffs and Trade, General Agreement on, contribution, 6·8
- Task forces and commissions of inquiry, 19·6
- Task Force on Arsenic, contribution, 15·10
- Tax Review Board Program, 11·4
- Taxation, 16·4
- Taxes, impose, levy or collect
 - Northwest Territory, 9·10
 - Yukon Territory, 9·10
- Taxes on diplomatic and consular properties in Canada, grants in lieu of, 6·8
- Technological capability
 - Canadian defence industry, to sustain, 10·9, 36·15
 - Canadian manufacturing or processing industry, 10·9, 36·15
 - food industry grants, 10·9
- Technology
 - grants to assist in specific fields, 10·9
 - advancement of industrial, 10·9
- Telecommunications research and development, 2·5
- Temporary Assignments Program, 27·4
- Territories Accident Prevention Association, grant, 9·9
- Tex-Scope Foundation, contribution, 10·9
- Textile and Clothing Board, 10·5, 37·21

T—Concluded

- Thin route service in the Northwest Territories, 2·5
- TIR carnets in Canada, administration and issuance of, 10·10
- Toronto Island Airport, contribution, 26·11
- Tour development projects, 10·10
- Tourism Program, 10·5, 10·10
- Trade-Industrial Program, 10·4, 10·7, 10·9
- Trade Marks, revenues, 3·8
- Trade mission posts, details of expenditures, 37·31
- Traffic accident counter-measure development program, 26·12
- Traffic Injury Research Foundation, grant, 15·10
- Trainee travel, contribution, 13·8
- Training allowances, 13·8
- Training of health personnel, contribution, 15·10
- Trans-Canada highway construction, National parks, 34·98
- Translation program, 23·12
- Translation training program, grants to universities, 23·12
- Trans-oceanic and inland transportation and assistance *re* immigrants, 13·8
- TRANSPORT, 26**
 - Air Canada, 26·6
 - Canadian National Railways, 26·6
 - Canadian Transport Commission, 26·6
 - National Harbours Board, 26·6
 - Northern Transportation Company Limited, 26·7
 - Payments, for use of aircraft, 37·4
 - St Lawrence Seaway Authority, 26·7
- Transport, Stores Working Capital Advance, 26·20
- Transportation and Other Engineering Program, 20·5
- Transportation of forages, payments to assist farmers, 1·10
- Transportation research, grants in aid to universities, 26·11
- Travel Industry Association of Canada, grant, 10·10
- Travelling expenses
 - conferences, External Affairs, 36·8
 - Ministers and parliamentary secretaries, 37·2
- TREASURY BOARD, 27**
 - Treatment and related allowances, contributions, 29·7
 - Treatment services program, 29·4
- TRIUMF project, contributions to universities, 22·7
- Tropical agriculture, international institute for, grant, 6·9
- Two-Price Wheat Act, 10·11

U

- Unclaimed cheques transferred to revenue, 7·12
- Unemployment Assistance Act, payments to provinces, 15·11
- Unemployment insurance account, government's contributions as employer, 13·8
- Unemployment Insurance Commission, 13·5
- UNESCO, Canadian Commission, 23·19
- Uniform Law Conference of Canada, grant, 11·6
- United Co-operatives of Ontario, contribution, 1·10
- United Kingdom advances, 36·18
- United Nations Association in Canada, grant, 6·8
- United Nations children's fund, grant, 6·9
- United Nations committee on the elimination of all forms of racial discrimination, contribution, 6·9
- United Nations development program, grant, 6·9
- United Nations Education, Scientific and Cultural Organization, contribution, 6·9
- United Nations emergency force in the Middle East, 6·9
- United Nations fund for drug abuse control, grant, 15·11
- United Nations fund for population activities, grant, 6·9
- United Nations memorial cemetery in Korea, 29·7
- United Nations organization, contribution, 6·9
- United Nations Relief and Works Agency for Palestine Refugees in the Near East, grant for multilateral assistance, 6·9
- United Nations trust fund for South Africa, grant, 6·8
- United Nations voluntary fund for the environment, contribution, 6·9
- United States of America, advances, 36·18
- Universal nursing home care program, 15·12

U—Concluded

- Universal Postal Union, International Bureau of, 18•5
- University and vocational training, veterans, 29•7
- University training of students in outdoor recreation, scholarships, 9•11
- Unsolicited proposals for research and development, 25•6
- URBAN AFFAIRS, 28**
 - Central Mortgage and Housing Corporation, 28•4
 - National Capital Commission, 28•4
- Uranium Canada Limited, 4•4
- Urban analysis, contribution, 28•6
- Urban co-ordination, contribution, 28•6
- Urban environment, contributions for implementation of projects, 28•6
- Urban renewal agreement, 28•4

V

- VIA Rail Canada Inc., 26•5
- Vessels, commercial and fishing, capital subsidies for construction, 10•9
- VETERANS AFFAIRS, 29**
 - scale of pensions for death, 37•38
 - scale of pensions for disabilities, 37•38
 - statement of gross expenditures for operation and maintenance of departmental hospitals, 37•33, 37•39
 - war veterans allowances and civilian allowances, 37•37
- Veterans, Indian, grants, 29•8
- Veterans' Land Act
 - grants, 29•8
 - remedial works on properties, 29•4
 - reserve for conditional benefits, 29•8
 - upkeep of property, 29•4
- Veterans' Land Act fund, 29•7
- Veterans Land Administration Program, 29•4
- Veterans Rehabilitation Act, 29•7
- Veterans services program, 29•4
- Veterinary science teaching facilities, 1•10
- Victoria bridge, Montreal, termination of tolls, 26•5, 26•12
- Victorian Order of Nurses, grant, 15•10
- Violent crime, to compensate victims of, 11•6
- Voluntary services, grant to assist, 15•11
- Vocational and university training, veterans, 29•7
- Vocational Rehabilitation of Disabled Persons Act, 15•12, 34•112

W

- War Service Grants Act, re-establishment credits, 29•4, 29•7
- War Veterans Allowance Board, 29•4, 37•37
- War Veterans allowances and civilian war allowances, grants, 29•7, 37•37
- Water and resources research, grants in aid, 5•7

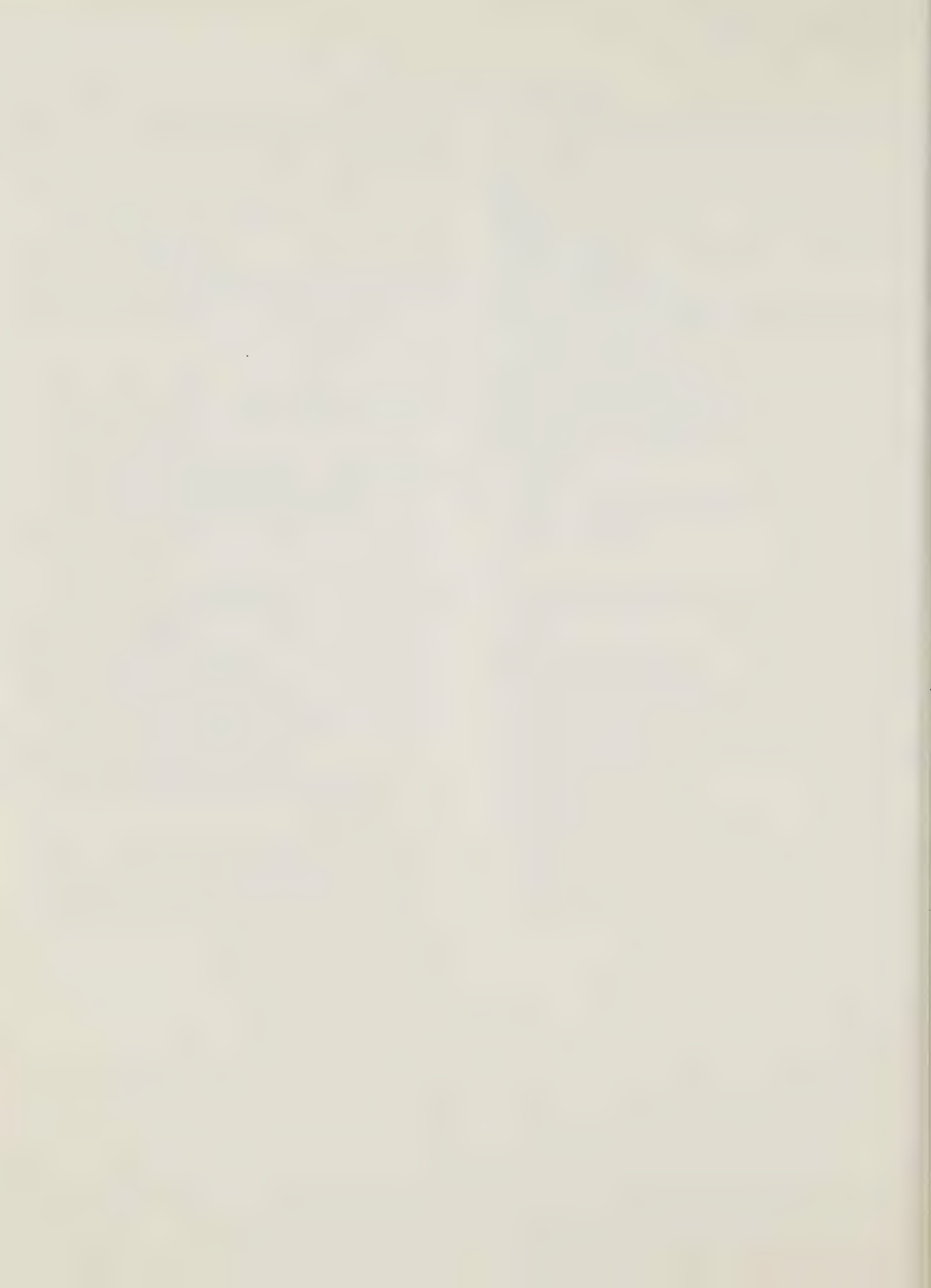
W—Concluded

- Water level control, 20•6
- Water pollution research grant to Canadian committee of the international association, 5•7
- Water resources inventories, 5•5
- Waterfowl crop depredation, contributions to provinces, 5•8
- Welfare, Canadian conference on social, 15•11
- Welfare information system, 15•12
- Welfare organizations, grants, 15•11
- Welland canal section, 26•7
- Wentworth Foundation, contribution, 10•9
- Western Grain Stabilization Act, 1•4, 10•11
- Winnipeg Commodity Exchange, 1•5
- Winter Capital Projects Fund Program, 7•5, 7•9
- World energy conference, International Executive Council, Canada's share of expenses, 4•7
- World Exhibitions Program, 6•9
- World food program, grant, 6•9
- World Health Organization, grant, 6•9
- World Intellectual Property Organization, grant, 3•7
- World Meteorological Organization, membership, 5•8
- World mining congress, Canadian national committee of, 4•7
- World War I
 - pensions, 29•7
 - war veterans allowances, 29•7
- World War II and Special Forces (Korea), 29•7
 - gallantry awards, 29•7
 - war veterans allowances, 29•7

Y

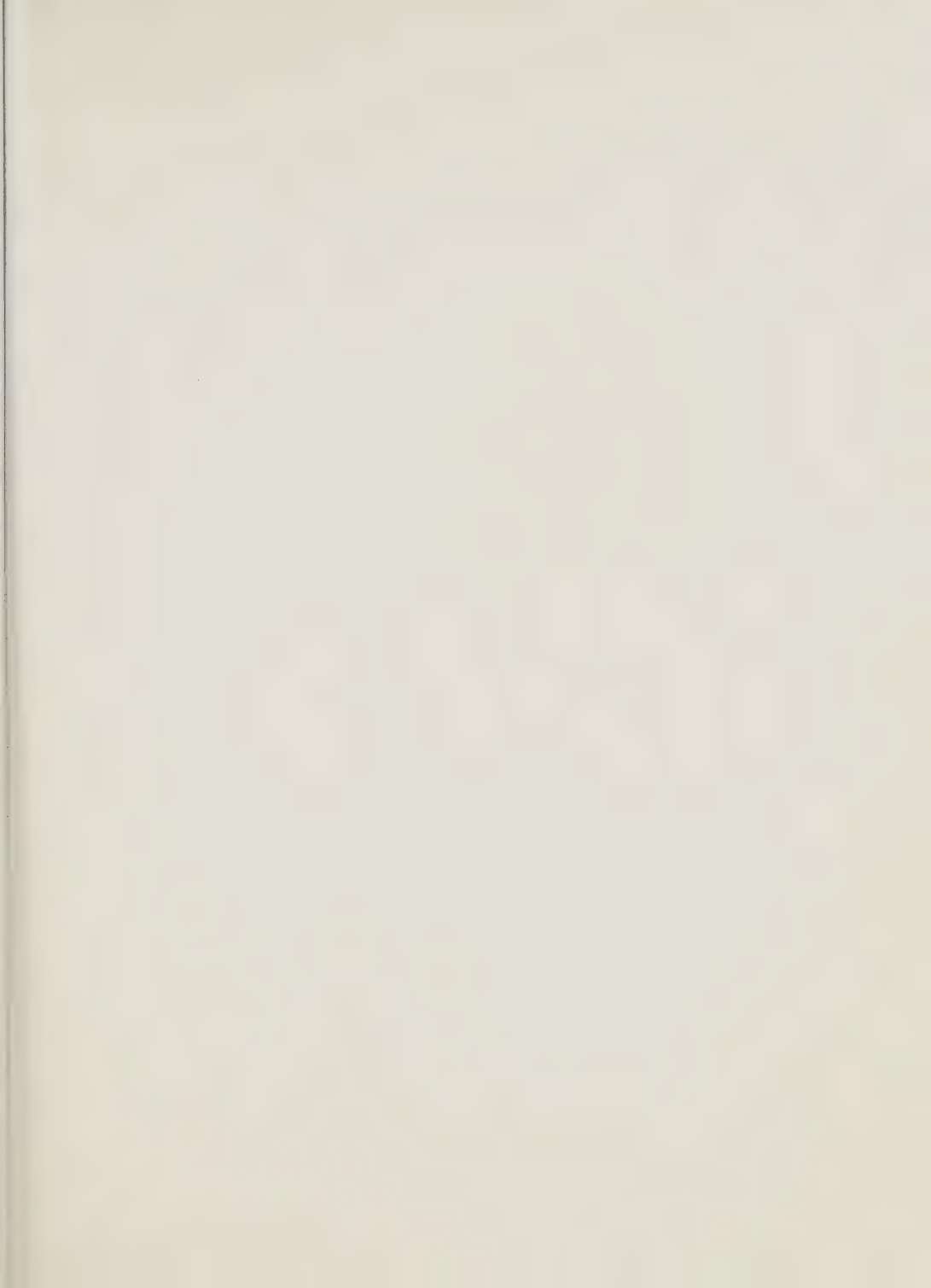
- Yale University, contribution, 6•9
- Yarmouth, Nova Scotia—New England States Ferry service, deficit, 26•5
- Young offenders, contributions towards cost of services to, 15•12
- Youth exchange projects, 23•12
- Youth program contributions, 34•11
- Youth sciences foundation, contribution, 5•7
- Yukon Associations of Non-Status Indians, 9•10
- Yukon Chamber of Mines, grant, 9•9
- Yukon Conservation Society, grant, 9•10
- Yukon mining industry committee for the employment of northern Canadians, contribution, 9•10
- Yukon Native Brotherhood, 9•9
- Yukon Prospectors Association, grant, 9•10
- Yukon Territory, Government of
 - Established Programs Financing, 9•10
 - hospital care of Indians, 9•10
 - low income rental-purchase housing, 9•10
 - medicare of Indians, 9•10
 - payments *re*: capital expenditure, 9•11
 - payments *re*: taxes, 9•10











2A1
EN
-P72

Public accounts of Canada

1978

**VOLUME III
FINANCIAL STATEMENTS OF
CROWN CORPORATIONS**



**RECEIVER GENERAL FOR CANADA
Hon. J. P. Gover, M. P., P. C.**

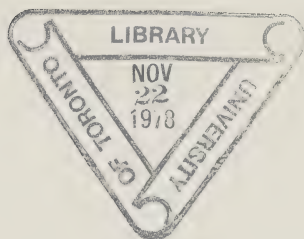
Public accounts of Canada

1978

**VOLUME III
FINANCIAL STATEMENTS OF
CROWN CORPORATIONS**



**RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.**



© Minister of Supply and Services Canada 1978

Available by mail from

Printing and Publishing
Supply and Services Canada
Hull, Québec, Canada K1A 0S9

or through your bookseller.

Catalogue No. P51-1/1978-3
ISBN 0-660-10119-X

Canada: \$3.25
Other countries: \$3.90

Price subject to change without notice.

TABLE OF CONTENTS

Financial Statements of Crown Corporations

	<i>Reporting through</i>	<i>Page</i>
Air Canada.....	Minister of Transport.....	4
Atlantic Pilotage Authority.....	Minister of Transport.....	8
Atomic Energy of Canada Limited.....	Minister of Energy, Mines and Resources.....	11
Bank of Canada.....	Minister of Finance.....	19
Canada Deposit Insurance Corporation.....	Minister of Finance.....	21
Canadian Arsenals Limited.....	Minister of Supply and Services.....	24
Canadian Broadcasting Corporation.....	The Secretary of State.....	27
Canadian Commercial Corporation.....	Minister of Supply and Services.....	31
Canadian Dairy Commission.....	Minister of Agriculture.....	34
Canadian Film Development Corporation.....	The Secretary of State.....	38
Canadian Livestock Feed Board.....	Minister of Agriculture.....	41
Canadian National Railways.....	Minister of Transport.....	43
Canadian National (West Indies) Steamships, Limited.....	Minister of Transport.....	52
Canadian Patents and Development Limited.....	Minister of Industry, Trade and Commerce.....	54
Canadian Saltfish Corporation.....	Minister of Fisheries and Environment.....	57
Canadian Wheat Board, The.....	Minister of Justice.....	61
Cape Breton Development Corporation.....	Minister of Regional Economic Expansion.....	67
Central Mortgage and Housing Corporation.....	Minister of State for Urban Affairs.....	74
Crown Assets Disposal Corporation.....	Minister of Supply and Services.....	79
Defence Construction (1951) Limited.....	Minister of National Defence.....	82
Eldorado Aviation Limited.....	Minister of Energy, Mines and Resources.....	85
Eldorado Nuclear Limited.....	Minister of Energy, Mines and Resources.....	87
Export Development Corporation.....	Minister of Industry, Trade and Commerce.....	91
Farm Credit Corporation.....	Minister of Agriculture.....	96
Federal Business Development Bank.....	Minister of Industry, Trade and Commerce.....	102
Freshwater Fish Marketing Corporation.....	Minister of Fisheries and Environment.....	106
Great Lakes Pilotage Authority.....	Minister of Transport.....	109
Laurentian Pilotage Authority.....	Minister of Transport.....	112
Loto Canada Inc.....	Minister of State, Fitness and Amateur Sport.....	115
National Battlefields Commission, The.....	Minister of Indian Affairs and Northern Development.....	117
National Capital Commission.....	Minister of State for Urban Affairs.....	119
National Harbours Board.....	Minister of Transport.....	123
Northern Canada Power Commission.....	Minister of Indian Affairs and Northern Development.....	128
Northern Transportation Company Limited.....	Minister of Transport.....	131
Pacific Pilotage Authority.....	Minister of Transport.....	134
Petro-Canada.....	Minister of Energy, Mines and Resources.....	137
Royal Canadian Mint.....	Minister of Supply and Services.....	142
St. Lawrence Seaway Authority, The.....	Minister of Transport.....	145
Seaway International Bridge Corporation Ltd., The.....	Minister of Transport.....	149
Teleglobe Canada.....	Minister of Communications.....	151
Uranium Canada, Limited.....	Minister of Energy, Mines and Resources.....	156
Via Rail Canada Incorporated.....	Minister of Transport.....	158

AIR CANADA

AUDITORS' REPORT

TO THE HONORABLE
THE MINISTER OF TRANSPORT
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1977, and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of the affairs of the corporation as at December 31, 1977, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

COOPERS AND LYBRAND
Chartered Accountants

Montreal, Quebec
February 13, 1978

BALANCE SHEET AT DECEMBER 31
(Dollars shown in thousands)

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash and short-term investments	\$ 217,674	\$ 64,738	Bank indebtedness	\$ 16,558	\$ 17,005
Accounts receivable	134,373	136,887	Accounts payable and accrued liabilities	138,408	107,849
Spare parts, materials and supplies	40,843	39,575	Advance ticket sales	89,203	72,295
Prepaid expenses	2,473	2,213	Current portion of long-term debt	43,454	52,849
Deferred income taxes	22,329	21,301			
	417,692	264,714			
Investment in and Advances to Air Jamaica			Long-term debt	287,623	249,998
Limited—at cost	5,480	7,219	Deferred income taxes	875,606	861,421
Property and equipment	818,666	874,424		36,653	13,765
Deferred charges	1,766	2,743		1,199,882	1,125,184
			SHAREHOLDERS' EQUITY		
			Share Capital		
			Authorized 250,000 shares par value \$100 each		
			Issued and fully paid, 50,000 shares	5,000	5,000
			Retained earnings	38,722	18,916
				43,722	23,916
	\$ 1,243,604	\$ 1,149,100		\$ 1,243,604	\$ 1,149,100

On behalf of the Board:
PIERRE TASCHEREAU
CLAUDE I. TAYLOR

AIR CANADA—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(Dollars shown in thousands)

	1977	1976
Operating Revenues		
Passenger	\$ 998,835	\$ 876,326
Freight and express	102,662	93,844
Mail	26,315	24,975
Charter	25,509	29,046
Incidental services—net	34,334	33,293
	1,187,655	1,057,484
Operating Expenses		
Flying operations	325,685	296,045
Maintenance	144,837	131,350
Passenger service	119,214	115,663
Aircraft and traffic servicing	181,556	171,815
Sales and promotion	157,461	135,668
General and administrative	63,895	59,780
Depreciation and obsolescence	105,880	107,398
	1,098,528	1,017,719
Operating income	89,127	39,765
Non-operating expenses (income)		
Interest on long-term debt	62,800	75,921
Interest income	(9,774)	(13,443)
Gain on disposal of assets	(10,123)	(1,823)
Other	4,358	1,350
	47,261	62,005
Income (loss) before income taxes	41,866	(22,240)
Provision for (recovery of) deferred income taxes ..	21,860	(11,785)
Net income (loss) for the year	20,006	(10,455)
Retained earnings—Beginning of year	18,916	29,571
Dividend	(200)	(200)
Retained earnings—End of year	\$ 38,722	\$ 18,916

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(Dollars shown in thousands)

	1977	1976
Source of Funds		
Provided from operations	\$150,085	\$ 79,465
Proceeds from disposal of property and equipment ..	15,638	2,359
Additions to long-term debt	45,360	
Decrease in investment in and advances to Air Jamaica Limited	1,739	1,648
	212,822	83,472
Use of Funds		
Property and equipment and progress payments	53,211	30,240
Reduction of long-term debt	44,058	142,184
Dividend	200	200
	97,469	172,624
Increase (Decrease) in Working Capital	115,353	(89,152)
Working Capital—Beginning of year	14,716	103,868
Working Capital—End of year	\$130,069	\$ 14,716

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Property and equipment

Depreciation and amortization is provided by the straight line method and is based on the following estimated useful lives:

Boeing 747	16 years
Lockheed 1011	15 and 16 years
Boeing 727	14 years
DC-8	14 years
DC-9	12 years
Ground equipment and facilities	5 to 30 years

For accounting purposes, leased flight equipment is treated as though it is owned.

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for modifications and betterments are capitalized.

(b) Spare parts

Provision for the obsolescence of aircraft spare parts included in current assets, less their estimated residual value, is made by charges to operating expenses over the service lives of the related aircraft types.

(c) Deferred charges

Costs incurred in introducing new types of aircraft are deferred and amortized on a straight line basis over five years, commencing with the time each type is placed into revenue service.

Financing and other deferred costs are amortized on a straight line basis over the period to which they relate.

(d) Passenger and freight revenues

Passenger and freight sales are recognized as earned revenue when the transportation service is provided. Unearned amounts are treated as current liabilities.

(e) Capitalized interest

Interest is capitalized on payments for major property and equipment additions made prior to their entry into regular service and is included in their cost.

(f) Translation of foreign currencies

Assets and liabilities are translated into Canadian dollars at year-end exchange rates except spare parts and non-current assets which are translated at exchange rates prevailing when the asset was acquired.

Gains and losses resulting from foreign exchange translation are reflected in income for the year.

(g) Income taxes

The corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes. These timing differences can result in deferred income taxes either being provided for or recoverable depending on when the items are recognized for accounting and tax purposes.

AIR CANADA—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

(h) Pensions

Unfunded liabilities as determined by actuarial valuation are funded by annual payments which are charged to operations over periods recommended by the actuaries and as required by the Pension Benefits Standards Act. The cost of funding current service pension benefits is charged to operations as incurred.

2. Spare Parts, Materials and Supplies

	1977	1976
	(\$000)	(\$000)
Spare parts—cost	61,944	58,602
Materials and supplies—cost	8,133	7,211
	<u>70,077</u>	<u>65,813</u>
Accumulated obsolescence	29,234	26,238
	<u>40,843</u>	<u>39,575</u>

3. Property and Equipment

Flight equipment—cost	1,125,676	1,165,935
Ground equipment and facilities—cost	345,560	320,034
	<u>1,471,236</u>	<u>1,485,969</u>
Accumulated depreciation and amortization	674,431	622,577
	<u>796,805</u>	<u>863,392</u>
Progress payments—cost	21,861	11,032
	<u>818,666</u>	<u>874,424</u>

4. Deferred Charges

Aircraft introductory charges—cost	3,800	6,541
Financing and other deferred charges—cost	1,526	2,414
	<u>5,326</u>	<u>8,955</u>
Accumulated amortization	3,560	6,212
	<u>1,766</u>	<u>2,743</u>

5. Long Term Debt

	1977	1976
	(\$000)	(\$000)
Canadian National Railway Co. and Government of Canada—Notes and Debentures customarily renewed as they mature		
Demand notes—		
3.5%—7.8%	198,731	27,000
6 months revolving notes—		
8.1%—9.2%		138,371
Notes and debentures:		
Maturing	Interest Rate %	
1977	5.2—6.6	33,360
1978	6.5—7.0	22,680
1979	5.6—6.4	67,000
1980	6.7—7.2	90,302
1981	4.2—8.8	64,013
1985	5.9	17,497
1987	5.2	67,069
1989	8.0	124,824
	<u>652,116</u>	<u>642,180</u>
5½% Notes due 1982/84	15,591	14,921
6% Notes due 1983/84	55,523	54,077
Aircraft leases maturing to 1991—7.8%	194,652	201,666
Other long term debt	1,178	1,426
	<u>919,060</u>	<u>914,270</u>
Current Portion	43,454	52,849
	<u>875,606</u>	<u>861,421</u>

The six months revolving notes owing to the Government of Canada at December 31, 1976 were progressively converted to demand notes during 1977 in order to accommodate a conversion of long-term debt in 1978 under the new Air Canada Act (note 6). Additionally there is a \$20,000,000 note owing to Canadian National Railway Co. included in the current portion of long-term debt which has subsequently been converted to a demand note for the aforementioned purpose.

Long-term debt repayment requirements over the next five years amount to \$43,454,000 in 1978, \$91,011,000 in 1979, \$123,810,000 in 1980, \$98,877,000 in 1981 and \$36,555,000 in 1982.

Long-term debt includes \$151,651,000 payable in U.S. funds and \$15,591,000 payable in pounds sterling which are converted at current exchange rates.

6. Subsequent Events

(a) Subsequent to December 31, 1977, "An Act respecting the reorganization of Air Canada" (Bill C-3) received Royal assent. In addition to broadening the powers and activities of the corporation the Bill provides for the restructuring of the long-term debt and share capital of the corporation.

The Government has indicated its intention, under the provisions of the Act, to convert certain of the existing debt into share capital. This action will result in a reduction in annual interest costs and changes to the schedule of long-term debt retirement.

(b) In January, 1978, the Company reached an agreement in principle with the control group of Nordair Ltd. shareholders providing for a future offer for the acquisition of all outstanding shares of Nordair Ltd., a Montreal-based regional airline. The offer is to be made at a price of \$11.50 per share, subject to certain adjustments as provided in the agreement in principle. At a price of \$11.50 per share the aggregate consideration would be approximately \$25,000,000. The formal offer to purchase the shares will be made to Nordair shareholders only after the necessary Government approvals have been obtained. The offer will be conditional on acceptance by the holders of at least 90% of the outstanding shares.

7. Commitments

Commitments for the acquisition of one B-747 and eight B-727 aircraft at December 31, 1977, after deducting progress payments, amounted to approximately \$158,400,000. Delivery of the B-747 is scheduled for 1978, while the eight B-727 aircraft are to be delivered in 1979.

Commitments for ground facilities and equipment amounted to \$6,000,000 at December 31, 1977. Rental payments due in 1978 under term leases in effect for facilities at December 31, 1977, amounted to \$10,137,000 (excluding leased aircraft which are included in long-term debt).

8. Pension Plans

As at December 31, 1977, the present value of the unfunded liability of the Corporation's pension plans amounted to \$132,316,000. (1976—\$92,226,000), which includes the effect of adjustments to actuarial assumptions and improvements to pension benefits approved during the year amounting to \$47,747,000 less related payments.

The unfunded liability is being retired by annual payments of \$13,739,000, to 1992 and \$574,000 to 2027.

Effective January 1, 1978, the Corporation approved improvements to pension benefits which will increase the unfunded liability by a further \$26,024,000 to be retired by additional annual payments of \$2,843,000 to 1992.

AIR CANADA—ConcludedNOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Anti-Inflation Act

The corporation is subject to restraint of profit margins, prices, dividends and employee compensation under the terms of the Anti-Inflation Act and Regulations which became effective October 14, 1975. Based on available information, the corporation is satisfied that it has complied with the legislation in all material respects for the year ended December 31, 1977.

10. Comparative Figures

Certain of the 1976 comparative figures have been reclassified to conform to the presentation adopted in 1977.

ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 17, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT
OTTAWA, ONTARIO.

I have examined the balance sheet of the Atlantic Pilotage Authority as at December 31, 1977 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS		1977	1976	LIABILITIES		1977	1976
Current				Current			
Cash and short-term deposits	\$	305,808	\$ 516,964	Accounts payable and accrued liabilities	\$	108,548	\$ 137,996
Accounts receivable		489,640	334,333	Due to Canada in respect of parliamentary appropriations		407,045	255,986
Prepaid expense		94,061	3,857	Due to Public Service Superannuation account		80,186	166,239
		889,509	855,154	Payable under lease agreements		75,198	73,235
Investments, at cost		12,500	12,500			670,977	633,456
Fixed assets, at cost (Note 3)		1,404,201	1,396,783	Provision for employee termination benefits		614,806	570,968
Less: accumulated depreciation		292,624	224,458	Payable under lease agreements—net of current portion (Note 4)		845,800	886,105
		1,111,577	1,172,325			2,131,583	2,090,529
				DEFICIT OF CANADA			
				Working capital vested pursuant to Section 44 of the Act			89,418
				Contributed capital		578,903	443,528
						578,903	532,946
				Deficit		696,900	583,496
						117,997	50,550
		\$ 2,013,586	\$ 2,039,979			\$ 2,013,586	\$ 2,039,979

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

ATLANTIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income:		
Pilotage charges	\$ 2,727,105	\$ 2,002,667
Interest and other income	52,948	27,229
	<u>2,780,053</u>	<u>2,029,896</u>
Expenses:		
Pilots' fees, salaries and benefits	2,059,536	2,081,666
Staff salaries and benefits	280,484	254,020
Pilot boats	1,086,022	1,192,391
Transportation and travel	99,782	127,496
Professional and special services	93,773	101,674
Interest expense—lease agreements	78,596	70,255
Depreciation	69,566	69,371
Rentals	44,068	45,611
Communications	43,617	35,423
Utilities, material and supplies	21,185	24,850
	<u>3,876,629</u>	<u>4,002,757</u>
Loss for the year	<u>\$ 1,096,576</u>	<u>\$ 1,972,861</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Balance at beginning of the year	\$ 583,496	\$ 490,889
Loss for the year	1,096,576	1,972,861
	<u>1,680,072</u>	<u>2,463,750</u>
Recovered from parliamentary appropriations	983,172	1,880,254
Balance at end of the year	<u>\$ 696,900</u>	<u>\$ 583,496</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Balance at beginning of the year	\$ 443,528	\$ 405,877
Transfer from working capital vested pursuant to Section 44 of the Act	89,418	
Parliamentary appropriations to finance additions to fixed assets	45,957	37,651
Balance at end of the year	<u>\$ 578,903</u>	<u>\$ 443,528</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Funds provided		
Proceeds from sale of long-term investments	\$	\$ 3,000
Proceeds from sale of fixed assets	520	6,909
Lease agreements capitalized		432,000
Parliamentary appropriations	1,029,129	1,917,905
Funds contributed		1,127
	<u>1,029,649</u>	<u>2,360,941</u>
Funds applied		
Loss for the year	1,096,576	1,972,861
Items not requiring (providing) funds		
Provision for employee termination benefits	71,959	122,055
Depreciation	69,566	69,371
Gain on disposal of fixed assets	(520)	(6,909)
	<u>955,571</u>	<u>1,788,344</u>
Reduction of long-term debt	40,305	37,141
Payment of employee termination benefits	28,121	66,954
Additions to fixed assets	8,818	468,536
	<u>1,032,815</u>	<u>2,360,975</u>
Decrease in working capital during year	3,166	34
Working capital, beginning of the year	221,698	221,732
Working capital, end of the year	<u>\$ 218,532</u>	<u>\$ 221,698</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters.

2. Significant accounting policies

(a) Parliamentary appropriations

Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis it is the practice to recover any deficit and capital expenditures made from parliamentary appropriations provided for that purpose. Amounts received in excess of the deficit are shown under current liabilities.

(b) Fixed assets

Depreciation and amortization of fixed assets are calculated on a straight-line basis and are based on the estimated useful life of the assets as follows:

Buildings	20 years
Wooden boats	10 years
Steel boats	20 years
Aluminum boats	25 years
Wharves and structures	20 years
Furniture and equipment	10 years
Leasehold improvements	10 years

Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations.

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

ATLANTIC PILOTAGE AUTHORITY—Concluded

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1977—Concluded

(d) Capitalized leases

The Authority leases boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership of the boats. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

3. Fixed assets

As at December 31, 1977, the fixed assets and related accumulated depreciation were as follows:

	1977		1976	
	Cost	Accumulated Depreciation	Net	Net
Land	\$ 750	\$	\$ 750	\$ 750
Buildings	13,585	2,259	11,326	11,956
Pilot boats	1,289,296	243,093	1,046,203	1,103,052
Wharves and structures	6,182	1,601	4,581	4,970
Furniture and equipment	73,830	35,627	38,203	39,857
Leasehold improvements	20,558	10,044	10,514	11,740
	<u>\$ 1,404,201</u>	<u>\$ 292,624</u>	<u>\$ 1,111,577</u>	<u>\$ 1,172,325</u>

4. Lease agreements

The Authority leases three boats from Canada under long-term bare boat charter agreements. These leases, maturing between 1989 and 1991, require maintenance and insurance in addition to total principal and interest payments for the three boats of \$116,939 per annum up to and including 1989 when they are reduced to \$54,785 per annum until 1991. As at December 31, 1977, the total principal and interest commitment on these leases is \$1,512,821.

Upon maturity of each of the boat charters, the Authority has the option to purchase the boat for \$1.

5. Past service pension contributions

Under provisions of the Pilotage Act contract pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pension benefits in respect of past service.

These elections have created an obligation to make employer contributions in respect of past service, and since 1976 the Authority recorded these contributions in the accounts. Pilots who have elected to become employees may purchase past service pension benefits either by monthly installments which are to be paid over their remaining service periods or by the payment of a lump sum. Virtually all of these pilots have elected to pay on the installment basis, therefore the Authority will be required to match past service pension contributions over the remaining service lives of the pilots.

With respect to pilots who have elected to purchase past service by monthly installments, employer contributions amounting to approximately \$356,000 will be required over future years until their retirement.

6. Income taxes

At December 31, 1977, the Authority had a loss carry-forward for income tax purposes of approximately \$547,000 available for deduction against future years' profits.

7. Anti-inflation legislation

Under P.C. 1976-3079 of December 10, 1976, with retroactive effect from May 27, 1976, the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees.

ATOMIC ENERGY OF CANADA LIMITED

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 7, 1978

THE HONOURABLE A. W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1978 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. Further, in my opinion, except for the change in the method of costing heavy water inventories as referred to in note 2 to the financial statements, such accounting principles have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978
(in thousands of dollars)

ASSETS	1978	1977	LIABILITIES	1978	1977
Current assets:			Current liabilities:		
Cash and short-term investments	\$ 21,395	\$ 1,848	Accounts payable and accrued liabilities	\$ 72,703	\$ 47,353
Deposit in escrow (Note 11)	7,245		Payment in escrow (Note 11)	7,245	
Accounts receivable	70,199	46,942	Loans by Canada including current portion of long-term obligations	57,939	28,780
Portion of long-term receivables due within one year	10,239	8,186	Advance payments by customers	3,153	4,219
Inventories (Note 4)	87,123	66,607	Billings on uncompleted contracts in excess of related costs (Note 5)	31,737	35,931
Prepaid expenses	370	1,526	Provision for losses on uncompleted contracts (Note 5)	143,070	170,000
	196,571	125,109		315,847	286,283
Long-term notes and other receivables (Note 6) ...	558,299	437,909	Long-term obligations (Schedule 2)	1,164,920	1,458,193
Investments (Note 7)	113,092	604,097		1,480,767	1,744,476
Plant and property (schedule 1)	652,175	408,655			
			SHAREHOLDER'S EQUITY (DEFICIENCY)		
			Capital stock—54,000 common shares outstanding	15,000	15,000
			Contributed capital	187,827	
			Deficit	(163,457)	(183,706)
				39,370	(168,706)
				\$ 1,520,137	\$ 1,575,770
	\$ 1,520,137	\$ 1,575,770			

The accompanying notes and schedules are an integral part of the financial statements.

Approved by the Board:

ROSS CAMPBELL
Director

D. A. GOLDEN
Director

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	Research and Utilization Program			Commercial Operations				Total	
	Research, Development and Demonstration	Power Reactor Design, Testing and Marketing	Total	Commercial Products	Heavy Water Projects	Commercial Generating Stations	Total	1978	1977
Revenue									
Sales—commercial	\$ 2,556	\$39,174	\$ 41,730	\$ 29,275	\$ 36,319	\$ 3,627	\$ 69,221	\$ 110,951	\$ 84,096
—interdivisional		15,418	15,418					15,418	11,463
Interest income	41,031	144	41,175					41,175	32,241
Investment income (Note 7)						28,085	28,085	28,085	
Rentals and miscellaneous	7,004	454	7,458	152			152	7,610	4,995
	50,591	55,190	105,781	29,427	36,319	31,712	97,458	203,239	132,795
Expense									
Cost of sales	3,141	41,062	44,203	18,551	37,584	1,315	57,450	101,653	79,959
Depreciation and amortization	81	128	209	861	4,041	7,780	12,682	12,891	4,860
Selling				3,572			3,572	3,572	3,432
Administration	6,519	11,599	18,118	3,786	2,017	1,404	7,207	25,325	19,778
Interest	39,605		39,605	410	26,377		26,787	66,392	37,947
Plant pre-operating expenses					22,410		22,410	22,410	
Research laboratories	99,155		99,155	1,362			1,362	100,517	99,884
Research buildings and equipment	5,651		5,651					5,651	7,670
Provision (reduction in provision) for estimated losses (Note 5)		296	296		(27,226)		(27,226)	(26,930)	170,000
	154,152	53,085	207,237	28,542	65,203	10,499	104,244	311,481	423,530
Excess of revenue over expense (expense over revenue)	<u>\$ (103,561)</u>	<u>\$ 2,105</u>	<u>\$ (101,456)</u>	<u>\$ 885</u>	<u>\$ (28,884)</u>	<u>\$ 21,213</u>	<u>\$ (6,786)</u>	<u>\$ (108,242)</u>	<u>\$ (290,735)</u>
Parliamentary appropriations (Note 3)									
—Research and Utilization Program			\$ 101,691					\$ 101,691	\$ 96,757
—Operating losses							\$ 26,800	26,800	13,300
			101,691				26,800	128,491	110,057
Balance transferred to deficit			\$ 235				\$ 20,014	\$ 20,249	\$ (180,678)

The accompanying notes and schedules are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

Parliamentary appropriations (Note 3)	\$275,358
Write off of cost of Gentilly I prototype nuclear power station against the credit arising on forgiveness of related debt of \$87,571,000 included above (Note 8)	(87,531)
Balance at March 31, 1978	<u>\$187,827</u>

The accompanying notes and schedules are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	1978	1977
Balance at beginning of year	\$ (183,706)	\$ (3,028)
Interest on loans to finance prototype stations		
Interest previously capitalized		(15,814)
Interest not previously recorded		(69,677)
		(85,491)
Parliamentary appropriation received in 1977		85,491
Balance from Statement of Operations	20,249	(180,678)
Balance at end of year	<u>\$ (163,457)</u>	<u>\$ (183,706)</u>

The accompanying notes and schedules are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978
(in thousands of dollars)

	1978	1977
Source of funds:		
Funds provided by appropriations and operations		
Parliamentary appropriations	\$ 128,491	\$ 110,057
Deduct: Excess of expense over revenue	108,242	290,735
Add: Depreciation and amortization not requiring an outlay of funds	12,891	4,860
	33,140	(175,818)
Sale of Nelson River transmission facilities less \$290.3 million for repayment of long-term obligations (Note 7)		
Increase in long-term obligations	260,448	182,659
Collection of notes and other receivables	9,125	33,233
Capital contributed by Canada less \$275.3 million of long-term indebtedness cancelled (Note 3)		
	302,713	40,074
Application of funds:		
Plant and property	112,482	48,796
Long-term notes and other receivables	131,384	132,550
Repayment of long-term obligations	16,949	34,467
	260,815	215,813
Decrease (increase) in working capital deficiency	\$ 41,898	\$ (175,739)
Decrease (increase) in working capital deficiency is represented by changes in:		
Cash and short-term investments	\$ 26,792	\$ (40,724)
Accounts receivable	25,310	17,610
Inventories	20,516	27,390
Accounts payable and accrued liabilities	(32,595)	10,797
Advance billings on uncompleted contracts in excess of related costs	4,194	(15,207)
Provision for losses on uncompleted contracts	26,930	(170,000)
Loans by Canada	(29,159)	(5,000)
Other current assets and liabilities—net	(90)	(605)
	\$ 41,898	\$ (175,739)

The accompanying notes and schedules are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1978

1. Significant accounting policies

- (a) Separate activities: The Company's activities are divided into two major phases, the Research and Utilization Program and Commercial Operations, the results of which are accounted for separately.

(i) The Research and Utilization Program comprises Research, Development and Demonstration operations conducted principally at the Chalk River and Whiteshell laboratories as well as the Company's Head Office. It also includes the Power Reactor Design, Testing and Marketing services of the Sheridan Park consulting engineering group and related laboratory operations. These consulting and laboratory services are rendered on a cost plus or fee basis principally to provincial power utilities and to the Company's own Commercial Operations. Interdivisional revenue, principally from Commercial Generating Stations, is recorded on the basis of services rendered at rates designed to recover direct personnel costs and other direct costs as well as an allowance for overhead expenses. The net cost of the Research and Utilization Program is generally funded by appropriations from Parliament by way of capital and operating votes which are deducted from the program costs in the Statement of Operations.

(ii) The Commercial Operations comprise (a) Commercial Products division which manufactures and markets medical and industrial radiation equipment and radioisotopes; (b) Heavy Water Projects which produces and sells heavy water used in nuclear reactors; and (c) Commercial Generating Stations which constructs nuclear power stations sold abroad and includes the Company's share of operations of the Pickering and Douglas Point power reactors which are operated by Ontario Hydro.

Heavy Water Projects supplies product to the Company's own construction projects under Commercial Generating Stations and such transfers are recorded on the basis of recovery of production cost.

- (b) Long-term contracts: A significant portion of the Company's activities involves long-term contracts which are accounted for as follows:

(i) Construction of nuclear power plants—Revenues and costs on contracts to construct nuclear power projects, part of the Company's Commercial Operations, are recorded on the completed-contract method. Under this method, sales and cost of sales are recorded on substantial completion of the work. When project estimates indicate a probable ultimate loss, full provision is recorded against current operations.

Construction contracts in progress are reported on the balance sheet at accumulated costs (including interdivisional charges from the Research and Utilization Program) less billings to customers. In accordance with industry practice, such amounts have been included in current assets or liabilities although a portion thereof may not be realized or paid within one year. Construction costs include direct materials, direct labour, construction overhead and sub-contract costs.

(ii) Nuclear consulting services—Contracts with provincial utilities for consulting engineering services are recorded under Power Reactor Design, Testing and Marketing, part of the Company's Research and Utilization Program. Revenues from such contracts are recorded using the percentage-of-completion method. When esti-

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

mates indicate a probable ultimate loss on a contract, the full amount thereof is recorded as a provision against current operations.

- (iii) Heavy water—Revenue on the sale of heavy water is recorded at the time of delivery. Provision for estimated losses on fulfilling future sales commitments are recorded against current operations when estimated production costs exceed respective sales prices.

- (c) Foreign currencies: Monetary assets and liabilities in foreign currencies are recorded in Canadian dollars at current exchange rates. Accumulated costs and billings related to long-term contracts in foreign currencies are recorded at historical month-end rates. Gains and losses resulting from foreign currency transactions and balances, which relate to long-term contracts, are included in contract costs. Other foreign exchange gains and losses are recorded in operations as incurred.

- (d) Inventory valuation: Heavy water and radiation equipment and materials are carried in the inventory at the lower of cost and estimated realizable value. Maintenance and general supplies are carried at cost.

- (e) Plant and property:

- (i) Expenditures for research facilities are recorded as program costs in the year of acquisition.

- (ii) Other assets are recorded at cost and are depreciated on a straight-line basis over the estimated useful lives of the assets as follows:

Houses	—50 years
Buildings	—20 to 40 years
Machinery and equipment	—5 to 20 years
Heavy water plants	—25 years
Nuclear generating station	—30 years

Interest during construction is capitalized. Prior to the in-service date, expenditures in excess of amounts attributable to actual production are charged to operations as pre-operating expenses, unless there is certainty that such pre-operating expenses can be recovered from sales in the foreseeable future.

- (f) Comparative figures: Presentation of 1977 figures has been amended to conform to the 1978 format.

2. Change in accounting policy

Effective April 1, 1977, in order to conform to predominant business practice, the Company changed its method of costing heavy water for inventory to exclude interest charges relating to heavy water plants. This revised method has been used to compute the estimated cost of heavy water sales commitments made under firm price contracts.

This change in the method of costing of heavy water resulted in an excess of expense over revenue for 1978 of \$6.8 million for commercial operations, instead of \$26.6 million if the previous method of costing had been applied. The interest now excluded from heavy water cost will be recorded as a financial charge in the future accounts of the Company. It is expected that such interest charges will not be recovered from heavy water revenues in the next three years as virtually all heavy water production in this period is committed at firm prices.

3. Parliamentary appropriations

- (i) During the year Parliament approved appropriations for the nuclear research and utilization program as follows:

	(\$000's)	
	1978	1977
Net operating expenditures	96,069	89,107
Program capital	5,622	7,650
	101,691	96,757
It also approved supplementary appropriations to cover operating losses	26,800	13,300
	128,491	110,057

- (ii) Under Loan and Advance votes by Parliament, the Company received funds which were used for the following:

	(\$000's)	
	1978	1977
Investment in provincial utilities		
Lepreau generating station	60,400	44,100
Gentilly II generating station	41,000	59,000
Nelson River transmission facilities	2,000	1,000
	103,400	104,100
Plant and property		
La Prade heavy water plant	56,500	37,000
Port Hawkesbury heavy water plant	12,000	3,000
Glace Bay heavy water plant		23,000
Gentilly I prototype nuclear power station		5,871
	68,500	68,871
Other		
Heavy water inventory	5,000	5,000
Uranium concentrate	13,000	
Working capital loan	20,000	
	38,000	5,000
	209,900	177,971

- (iii) During the year Parliament granted the Company authority to convert certain loans from Canada into equity and forgave certain indebtedness. These transactions are summarized as follows:

	(\$000's)
Loans payable to Canada in respect of an investment in Ontario Hydro's Pickering nuclear generating station—	
Loan principal was converted into shareholder's equity	79,311
Accrued interest on loans was forgiven	38,628
Loans payable to Canada in respect of financing the development of prototype nuclear power stations—	
Douglas Point loan principal was converted into shareholder's equity	69,848
Gentilly I loan principal was forgiven	87,571
Amount credited to contributed capital	275,358

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Inventories

Inventories comprise the following:

	(\$000's)	
	1978	1977
Heavy water	66,757	48,160
Radiation equipment and materials		
—Raw materials	7,972	7,420
—Work in process	4,643	4,733
—Finished goods	1,355	1,036
	13,970	13,189
Maintenance and general supplies	6,396	5,258
	<u>87,123</u>	<u>66,607</u>

5. Uncompleted contracts

(a) Export nuclear stations—

The Company, together with its partner, Italmimpianti—Societa Italiana Impianti, Italy, has contracted to deliver in 1981, a 600 megawatt (electric) nuclear generating station to Comision Nacional de Energia Atomica, Argentina. In general, the contract stipulates a firm price subject to adjustment for escalation up to certain ceilings. On the basis of current forecasts, management has determined that the provision for loss on this project, including related heavy water supply, recorded at \$130 million in 1977 remains appropriate at March 31, 1978.

The Company has also contracted to deliver in 1981, a 600 megawatt (electric) nuclear power plant to the Korea Electric Company. This contract stipulates firm prices for the Canadian content of the nuclear steam supply system with provision for adjustment for escalation; the balance of the project, relating to the non-nuclear portions of the station, is on a cost-reimbursable basis.

The status of accumulated costs and billings of these uncompleted long-term contracts to March 31 is summarized as follows:

	(\$000's)	
	1978	1977
Billings in accordance with contract terms	290,197	164,565
Deduct: Construction costs incurred	258,460	128,634
Billings in excess of costs	<u>31,737</u>	<u>35,931</u>

(b) Heavy water—

Losses on fulfilling contractual sales commitments, other than heavy water to be supplied to nuclear power plants presently under construction by the Company, were estimated to be \$30 million in 1977. Deliveries during the year against prior years sales commitments resulted in losses of \$31.1 million against which \$27.2 million had been provided in 1977. Management has determined that the balance of the 1977 provision for losses of \$2.8 million is adequate in respect of sales commitments outstanding at March 31, 1978.

(c) Nuclear consulting services—

At March 31, 1978 the estimated cost to complete outstanding contractual commitments exceed recoverable amounts by \$10.3 million, for which a provision of \$5.3

million had been recorded in the 1977 Statement of Operations and an additional \$5.0 million is recorded in the 1978 Statement of Operations. Losses on services rendered during the year amounted to \$4.7 million which had been fully provided for in 1977.

6. Long-term notes and other receivables

The portion of notes and other receivables not due within one year represents the following:

	(\$000's)	
	1978	1977
(a) Notes receivable from Ontario Hydro for the sale of the Bruce heavy water plant. Interest at 7.795% is included in the monthly payments of \$2,102,987 to December 28, 1992	214,007	222,469
(b) Notes receivable, bearing interest rates of 7 15/16% to 10%, from Hydro Quebec for advances made by the Company to assist in financing the construction of Gentilly 2 nuclear generating station. Interest is received semi-annually and repayments of principal will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization is approved at \$151.0 million	151,000	110,000
(c) Notes receivable, bearing interest rates of 9 1/4% to 10 1/8% from the New Brunswick Electric Power Commission for advances made by the Company to assist in financing construction of the Lepreau nuclear generating station. Repayment of advances plus accrued interest will commence after the plant in-service date or April 1983 whichever is first and will be based on an amortization period of 25 years at a weighted average interest rate. Maximum loan authorization (including accrued interest) is approved at \$350.0 million	151,094	79,981
(d) Mortgages receivable on houses sold, at interest rates ranging from 5% to 10% per annum and amortized over periods up to 30 years	6,179	6,842
(e) Lease/sale options due from foreign governments and companies. Interest rates range from 6% to 10 1/2% with terms of up to 12 years	36,019	18,617
	<u>558,299</u>	<u>437,909</u>

7. Investments

(a) Nelson River transmission facilities

During the year Parliament authorized the Department of Energy, Mines and Resources to acquire the Company's investment in the Nelson River transmission facilities, recorded at a cost of \$290.3 million. In consideration of the transfer of this asset, the Department assumed the related loan principal of \$196.8 million and accrued interest of \$93.5 million payable to Canada.

(b) Pickering nuclear generating station

Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of Pickering nuclear generating station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments, termed "payback", represent in a broad sense the net operational advantage of having the power generated by Pickering Units 1 and 2 as compared with coal-fired units similar to Lambton Units 1 and 2.

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS—Concluded

In prior years, the return on the Company's investment in the Pickering generating station did not result in income to the Company but under the terms of the loans from Canada, flowed through to the Consolidated Revenue Fund of Canada. As a result of converting the loans into shareholder's equity effective April 1, 1977 (Note 3) paybacks by Ontario Hydro of \$28 million in 1978 are recorded in operations as investment income of commercial generating stations. The cost of the investment is amortized on a straight-line basis and amounted to \$4.8 million for the year as a charge to operations.

8. Prototype nuclear power stations

The Douglas Point, Ontario and Gentilly, Quebec prototype stations were built primarily to provide information and to demonstrate the suitability of the CANDU system. Ontario Hydro and Hydro Quebec operate the respective stations. The cost of constructing and developing these stations was carried in prior years without depreciation in plant and property.

During the year the Company determined that Gentilly I is principally of a research nature and, therefore, is part of its research and utilization program. Accordingly, the carrying value of the station was written off. The amount of the write off was deducted from contributed capital arising on loans forgiven by Canada. Cost of improvements to the station and its operating results are included in the Company's research and utilization program.

At the same time the Company determined that Douglas Point is principally a commercial activity and, therefore, effective April 1, 1977 the operating results of the station are included in commercial generating stations, part of commercial operations. The Company also commenced to record depreciation on the Douglas Point reactor over the remaining 20 years of the station's useful life.

9. Purchase of Glace Bay heavy water plant

On February 9, 1978 the Company acquired the Glace Bay heavy water plant under an agreement which provides for annual payments of \$3.3 million payable quarterly for 20 years commencing April 1, 1978. The Company has recorded the purchase at a present value of \$32 million. Costs of \$211.2 million incurred by the Company to rehabilitate the plant, which had been shown as investments in prior years, were added to the cost of the purchase in 1978 and included in plant and property.

10. Major commitments

(a) In July 1969, the Company entered into a contract with Ontario Hydro whereby the Company is committed to purchase all of the Cobalt-60 produced at the Pickering generating station for a period of 30 years from the in-service date (1971) of the installation. The contract is independent of market demand and may be terminated by agreement between the parties.

(b) The Company is constructing a 725 metric-ton-per-year heavy water production plant known as La Prade, near Gentilly, Quebec. Capital expenditures to March 31, 1978 are \$217.2 million (excluding \$34.4 million of interest on loans). Management estimates that the cost of the plant, excluding interest during construction, will be \$846 million. Since the method of financing for this project is under review the associated interest costs are not determinable at this time.

(c) The Company has contracted to supply Hydro Quebec with 1,440 megagrams of heavy water by 1990 at a price that is

intended to fully recover all relevant costs. The Company is required to repurchase up to 960 megagrams of the heavy water in 1995 if declared surplus by Hydro Quebec.

11. Payment in escrow

In 1971 the Company supplied heavy water to a foreign government under a lease agreement granting an option to purchase. The agreement required compliance with specified conditions set by the Government of Canada as well as those stipulated in a multi-national agreement. Although the foreign government has purported to exercise the option to purchase by forwarding payment, the Company, after consultation with Canadian government authorities, has refused to recognize the exercise of the option because the foreign government has not complied with all of the specified conditions.

12. Supplementary information

(a) The Company filed Articles of Continuance in accordance with Section 181 of the Canada Business Corporations Act and received a Certificate of Continuance dated July 8, 1977.

(b) During the year, the Company's Board of 13 directors received aggregate remuneration as directors of \$22,400 (1977—\$14,000). The Company has 11 officers, two of whom are also directors. The aggregate remuneration received by these officers and by a past officer amounted to \$496,500 (1977—\$485,000).

(c) During the year remuneration and expenses paid to the following 36 sales agents and representatives and one procurement agent, aggregated \$2,236,291 (1977—\$17,353,752):

(i) Sales agents and representatives

Gammaster, The Netherlands; The Arab Trading & Engineering Office, Syria; Amtraco Service Corporation, Indonesia; Kostas Karayannis, Greece; Costa Rica Dental & Medical Supply Co., Costa Rica; C.G.R. Generay, Italy; C.G.R. Benelux, Belgium; C.G.R. MeV, France; The China Engineers Ltd., Hong Kong; China National Chemicals, People's Republic of China; A. Bruce Edwards, U.S.A.; Eastronics Ltd., Israel; Equipo Para Hospitales S.A., Mexico; C.G.R. do Brazil, Brazil; C.G.R. de Venezuela C.A., Venezuela; General Electric Espanola, Spain; General Electric Company, U.S.A.; Geveke Electronica en Automatie BV., The Netherlands; General Machinery Company Ltd., Chile; General Electric de Colombia S.A., Colombia; International General Electric Company (India) Private Limited, India; International Machinery Company, Bolivia; O.E. Hamman Y Cia, S.A., Peru; Labkar Company Limited, Iran; F. Mansilla Y Cia Ltda., Guatemala; Marubeni Corporation, Japan; C.H.F. Mueller A.G., Germany; High Energy & Nuclear Equipment S.A., Switzerland; Societa Lombarda Di Televisione SPA, Italy; Roberto L. Lannes, Uruguay; E-Comm Australia, N.S.W. Australia; Tamathe S.R.L., Argentina; Spring Port Taiwan Limited, Taiwan; GEC Medical Equipment Ltd., England; Koch & Sterzel C.G.R., Germany; Gebhart Y Asociados, Mexico.

(ii) Procurement agent

International Pharmaceuticals Limited, Ceylon.

(d) The Company is subject to restraint under the Anti-Inflation Act with respect to certain of its prices and profit margins and the compensation of its employees. In the opinion of management, all steps necessary for compliance have been taken.

ATOMIC ENERGY OF CANADA LIMITED—Continued

PLANT AND PROPERTY

AS AT MARCH 31, 1978

(in thousands of dollars)

Schedule 1

	Cost	Amounts Written Off Under Research Program	Accumulated Depreciation	Net Book Value
Research Facilities				
Chalk River—				
Land and land services	\$ 4,446	\$ 4,446	\$	\$
Buildings	35,839	35,839		
Machinery and equipment	64,865	64,865		
NRU reactor	67,553	57,199	10,354	
Construction in progress	1,513	1,513		
Whiteshell—				
Land and land services	4,156	4,156		
Buildings	17,524	17,524		
Machinery and equipment	20,075	20,075		
NRU-1 reactor	19,252	19,252		
Construction in progress	770	770		
Rolphton—				
Nuclear power demonstration reactor	25,708	25,708		
Gentilly—(Note 8)				
Prototype nuclear generating station	87,531	87,531		
	349,232	338,878	10,354	
Nuclear Generating Station				
Douglas Point (Note 8)	69,847		2,933	66,914
Heavy Water Plants				
Port Hawkesbury—				
Plant and equipment	79,805		10,379	69,426
Capital improvements in progress	5,284			5,284
	85,089		10,379	74,710
Glace Bay	246,748			246,748
La Prade—				
Construction in progress	251,631			251,631
	583,468		10,379	573,089
Housing Projects				
Deep River, Ontario	1,602		887	715
Pinawa, Manitoba	2,506		679	1,827
	4,108		1,566	2,542
Power Projects—Sheridan Park				
Land and land services	455	455		
Design and engineering laboratory	2,573		1,447	1,126
Development laboratory	3,548	3,548		
Machinery and equipment	11,538	11,538		
Construction in progress	3,132	3,132		
	21,246	18,673	1,447	1,126
Commercial Products—Ottawa				
Land and land services	384			384
Buildings	12,083		6,114	5,969
Machinery and equipment	7,413		5,262	2,151
	19,880		11,376	8,504
Total	\$ 1,047,781	\$ 357,551	\$ 38,055	\$ 652,175

ATOMIC ENERGY OF CANADA LIMITED—Concluded

LONG-TERM OBLIGATIONS
AS AT MARCH 31, 1978
(in thousands of dollars)

Schedule 2

	1978		1977	
	Weighted Average Interest Rate	Principal	Outstand- ing Interest	Total
LOANS BY CANADA				
Heavy Water Plants				
Glacé Bay	8.11%	\$ 220,291	\$ 18,027	\$ 238,318
Port Hawkesbury	8.15	50,000	8,954	58,954
La Prairie	9.26	193,500	34,407	227,907
Total		463,791	61,388	525,179
Prototype Nuclear Stations (Note 3)				
Douglas Point	5.10			69,848
Gentilly-1	7.02			87,571
Total				157,419
Loans to Utilities				
Gentilly-2 nuclear station	9.18	151,000		151,000
Lepreau nuclear station	9.62	134,500	16,593	151,093
Bruce heavy water plant	7.57	221,852		221,852
Other	6.11			392,922
Total		507,352	16,593	523,945
Uranium concentrate—				
Argentina	8.21	13,000	291	13,291
Heavy water inventory	6.00	7,250		7,250
Commercial buildings	5.94	15,966		15,966
Long-Term Loans by Canada		\$ 1,007,359	\$ 78,272	1,085,631
OTHER				
Port Hawkesbury heavy water plant	7.37		38,981	40,029
Glacé Bay heavy water plant	8.87		32,066	
Uranium concentrate—Korea			11,070	
Provision for employee termination benefits			10,111	10,190
			1,177,859	1,466,973
Deduct current portion			12,939	8,780
Total Long-Term Obligations			\$ 1,164,920	\$ 1,458,193

Long-term obligations of \$1,164,920 are due as follows (\$000's): 1980—\$40,925, 1981—\$59,459, 1982—\$57,477, 1983—\$59,319, subsequent to 1983—\$947,740.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1977 and the statement of income and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1977 and the results of its operations for the year then ended in accordance with the attached summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

PIERRE CHOUINARD, C.A.
de la firme Samson, Bélair & Associés

M. A. MACKENZIE, F.C.A.
of the firm Clarkson, Gordon & Co.
Ottawa, Canada, January 20, 1978

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1977
(with comparative figures for 1976)

ASSETS	1977	1976	LIABILITIES	1977	1976
	(thousands of dollars)			(thousands of dollars)	
Deposits payable in foreign currencies:			Capital paid up	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars	\$ 118,761	\$ 62,493	Rest fund	25,000	25,000
Other currencies	1,346	623	Notes in circulation	8,638,550	7,813,050
	120,107	63,116	Deposits:		
Advances to chartered and savings banks	40,500	23,000	Government of Canada	26,002	32,536
Bills bought in open market, not including treasury bills, at amortized values	13,669	104,786	Chartered banks	3,704,549	3,169,346
Investments—at amortized values:			Other deposits	130,924	123,535
Treasury bills of Canada	2,418,345	2,085,613		3,861,475	3,325,417
Other securities issued or guaranteed by Canada maturing within three years	3,467,585	2,917,069	Liabilities payable in foreign currencies:		
Other securities issued or guaranteed by Canada not maturing within three years	4,339,219	3,382,813	Government of Canada	99,744	55,830
Debentures issued by Industrial Development Bank	686,914	858,429	Other	153	151
Securities issued by the United Kingdom and the United States of America	1,141,034	1,367,934		99,897	55,981
Other securities	2,633	2,633	Bank of Canada cheques outstanding	780,447	551,827
	12,055,730	10,614,491	Other liabilities	6,051	66,947
Bank premises:					
Land, buildings and equipment at cost less accumulated depreciation	65,041	61,448			
Cheques drawn on other banks	744,613	746,154			
Accrued interest on investments	192,049	160,901			
Net balance of Government of Canada collections and payments in process of settlement	176,225	65,333			
Other assets	8,486	3,993			
	\$13,416,420	\$11,843,222		\$13,416,420	\$11,843,222

G. K. BOUEY
Governor

C. J. GODDING
Acting Chief Accountant

BANK OF CANADA—Concluded
STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1977
 (with comparative figures for 1976)

	1977	1976
	(thousands of dollars)	
INCOME		
Investment revenue and other income		
After deducting interest paid on deposits (1977 \$5,442—1976 \$3,215)	\$844,199	\$757,174
EXPENSE		
Salaries ⁽¹⁾	\$ 20,903	\$ 18,125
Contributions to pension and insurance funds	3,199	3,362
Other staff expenses ⁽²⁾	1,588	1,456
Directors' fees	38	37
Auditors' fees and expenses	175	155
Taxes—municipal and business	4,023	4,540
Bank note costs	14,043	14,948
Data processing and computer costs	2,233	1,800
Maintenance of premises and equipment—net	3,987	3,153
Printing of publications	503	466
Other printing and stationery	791	665
Postage and express	552	475
Telecommunications	701	650
Travel and staff transfers	859	696
Other expenses	724	725
	<u>54,319</u>	<u>51,253</u>
Depreciation on buildings and equipment	3,677	2,681
	<u>57,996</u>	<u>53,934</u>
Net income paid to Receiver General for Canada	786,203	703,240
	<u>\$844,199</u>	<u>\$757,174</u>

⁽¹⁾ The number of staff averaged 1,578 in 1977 and 1,458 in 1976; the approximate number of employee years worked was 1,589 in 1977 and 1,450 in 1976.

⁽²⁾ Includes cafeteria expenses, retirement allowances, overtime pay, educational training costs and medical services.

FINANCIAL STATEMENTS DECEMBER 31, 1977
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(a) Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act.

(b) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(c) Investments and Bills

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

(d) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end.

(e) Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

CANADA DEPOSIT INSURANCE CORPORATION

(Established by the Canada Deposit Insurance Corporation Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 24, 1978

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.,
MINISTER OF FINANCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1977 and the statements of income and accumulated net earnings and financial activities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1977 and the results of its operations and financial activities for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Cash and short-term deposits	\$ 707,014	\$ 682,353	Accounts payable	\$ 89,807	\$ 87,777
Premiums and other accounts receivable	3,516,068	2,799,494	Income taxes payable	272,992	6,567
Accrued interest	1,491,470	1,930,959	Deferred income taxes	338,000	368,000
Investments (Note 3; market value 1977— \$124,534,372; 1976—\$115,494,952)	124,900,949	115,506,245		700,799	462,344
Assets acquired from member institutions (Note 4)	2,867,370	3,800,533	DEPOSIT INSURANCE FUND		
Claim re insured deposit payments less provi- sion for loss of \$617,011	1	1	Balance, beginning of the year	91,632,228	79,872,999
			Premiums (Note 5)	15,006,554	11,759,229
			Balance, end of the year	106,638,782	91,632,228
			Accumulated net earnings	26,143,291	22,625,013
				132,782,073	114,257,241
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 6)		10,000,000
	\$ 133,482,872	\$ 124,719,585		\$ 133,482,872	\$ 124,719,585

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS
Secretary-Treasurer

Approved by the Board:

JOHN F. CLOSE
Chairman

RICHARD HUMPHRYS
Director

CANADA DEPOSIT INSURANCE CORPORATION—Continued

STATEMENT OF INCOME AND ACCUMULATED NET EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Revenue		
Return on investments	\$ 9,298,043	\$ 8,148,678
Expense		
Inspection and other fees and expenses	214,668	163,999
Salaries and employee benefits	101,275	121,523
General, administrative and other	55,655	60,301
	<u>371,598</u>	<u>345,823</u>
Net income before taxes	8,926,445	7,802,855
Income taxes		
Current	4,134,000	3,400,000
Deferred	(30,000)	194,000
	<u>4,104,000</u>	<u>3,594,000</u>
Net income for the year	4,822,445	4,208,855
Accumulated net earnings, beginning of the year	22,625,013	18,895,669
Add: Recovery of claim		382,989
	<u>27,447,458</u>	<u>23,487,513</u>
Deduct: Dividends paid (Note 7)	1,304,167	862,500
Accumulated net earnings, end of the year	\$26,143,291	\$22,625,013

The accompanying notes are an integral part of the financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Financial resources provided		
Operations		
Net income for the year	\$ 4,822,445	\$ 4,208,855
Add: Deferred income taxes	(30,000)	194,000
Net amortization of premium and discount	3,626	
Deduct: Net Amortization of premium and discount		119,184
	<u>4,796,071</u>	<u>4,283,671</u>
Premiums credited to the Deposit Insurance Fund	15,006,554	11,759,229
Recovery of claim from insured member		499,141
Mortgage repayments	863,194	472,082
Increase in accounts and income taxes payable	268,455	
	<u>\$20,934,274</u>	<u>\$17,014,123</u>
Financial resources applied		
Purchase of investments (net)	\$ 9,328,361	\$12,725,656
Redemption of capital stock	10,000,000	
Dividends paid	1,304,167	862,500
Increase in cash and short-term deposits	24,661	474,193
Increase in premiums and other receivables	277,085	63,089
Decrease in accounts and income taxes payable		2,888,685
	<u>\$20,934,274</u>	<u>\$17,014,123</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1977

1. Objective of the Corporation

The Canada Deposit Insurance Corporation was incorporated as a Crown corporation on April 17, 1967 under the provisions of the Canada Deposit Insurance Corporation Act.

The Corporation's principal objective is to provide insurance on deposits with federal institutions (banks and trust and loan companies) and with approved provincial institutions (trust and loan companies) up to a stated amount per depositor per institution. Premiums are assessed against member institutions based on insurable deposits held by those institutions on April 30 of each year.

2. Significant accounting policies

Premiums

Premiums are credited directly to the Deposit Insurance Fund in accordance with section 18 of the Canada Deposit Insurance Corporation Act.

Revenue

Return on investments is reported inclusive of gains and losses on sales of investments and of the annual amortization of premiums and discounts on fixed term securities.

Recognition of losses

Provision for losses arising from actions taken to secure the subrogation of depositors' rights and interests is established in the year these actions are taken or as soon as possible thereafter when the eventual losses can be reasonably estimated.

Income taxes

The Corporation follows a policy of reducing its income for tax purposes and deferring a portion of its income tax otherwise payable by claiming a reserve on its investments as provided for by the Income Tax Act.

3. Investments

		1977		1976
	Due Date	Par Value	Amortized Cost	Amortized Cost
Canada Bonds	1977	\$	\$	\$ 14,000,516
	1978	54,600,000	54,656,644	39,629,496
	1979	32,479,000	32,502,029	32,518,284
	1980	11,200,000	11,196,868	6,214,325
	1983	3,150,000	2,809,686	2,749,632
		101,429,000	101,165,227	95,112,253
Treasury Bills	1978	23,902,000	23,735,722	20,393,992
		\$125,331,000	\$124,900,949	\$115,506,245

Under section 35(3)(a) of the incorporating legislation, funds of the Corporation must be invested in securities of the Government of Canada.

4. Assets acquired from member institutions

Assets acquired from member institutions are comprised of Canada bonds and other bonds and debentures recorded at amortized cost, and mortgages recorded at cost.

	1977	1976
Canada bonds	\$ 158,596	\$ 158,482
Other bonds and debentures	1,120,739	1,190,822
	<u>1,279,335</u>	<u>1,349,304</u>
Mortgages	1,588,035	2,451,229
	<u>\$2,867,370</u>	<u>\$3,800,533</u>

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1977—*Concluded*

Market value of Canada bonds and other bonds and debentures at December 31, 1977 was \$995,683 (1976—\$1,021,800).

5. Premiums

As provided in section 19(8) of the Act and as approved by the Board of Directors on February 2, 1972, member institutions were assessed reduced premiums during the year and in every year since 1972. Under an amendment to the Act dated June 29, 1977, the Corporation may pay a premium rebate to member institutions subject to stated limitations where, in the opinion of the Corporation, the Deposit Insurance Fund at the end of a financial year is adequate, having regard to all the circumstances. No rebates were paid during 1977.

6. Capital stock

Under an amendment to the Act dated June 29, 1977, the Corporation redeemed all of its capital stock for \$10,000,000.

Sections 3(2) and 3(3) of the Act provide that the Corporation is, for all purposes of the Act, an agent of Her Majesty and that the property of the Corporation is the property of Her Majesty. Accordingly the redemption of capital stock had no effect on ownership or control of the Corporation.

7. Dividends paid

During the year, the Corporation declared and paid a dividend of \$812,500 in respect of the year ended December 31, 1976 and an additional dividend of \$491,667 in respect of the period January 1, 1977 to August 26, 1977 (date of redemption of capital stock). The dividends were based on the rate of interest applicable to loans to Crown corporations as provided for in section 36 of the Act.

8. Insured deposits

Deposits insured by the Corporation, based on returns received from member institutions during 1977, totalled \$66,219 million, comprising deposits of \$58,068 million in federal institutions and \$8,151 million in provincial institutions. Of the deposits insured in provincial institutions, \$680 million was covered by a temporary agreement with one province to indemnify the Corporation against losses on those deposits.

CANADIAN ARSENALS LIMITED

(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
September 12, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.
MINISTER OF SUPPLY AND SERVICES
OTTAWA, ONTARIO

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1978 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

At the end of the preceding year, approximately one fifth of the inventory owned by the Company and all of that supplied and owned by government departments had not been counted. I was therefore unable to satisfy myself as to the amount of inventory on the balance sheet as at March 31, 1977, and consequently I am unable to evaluate the effect of possible adjustments to that inventory which would have been absorbed in the operations of the year ended March 31, 1978.

As described in Notes 4 and 8 to the financial statements, the fixed assets used by the Company, including those purchased with funds provided from its annual parliamentary appropriation, are considered to be owned by Canada and therefore are not recorded as assets in the Company's accounts. The company does not pay for the use of such

assets and has not determined a fair value for their use. In my opinion, fixed assets purchased with funds provided by appropriations should be included as assets on the Balance Sheet and a corresponding amount should be included in parliamentary appropriation in the Statement of Deficit. The resulting depreciation charges and any related interest charges would have the effect of increasing the net loss for the year. In addition, certain of the fixed assets, mainly land and buildings, were paid for by Canada, prior to the establishment of the Company and are still owned by Canada. The continued failure to include a charge in the Statement of Operations for the use of such assets, further understates the net loss for the year and the deficit.

In my opinion, except for the matters referred to in the two preceding paragraphs, the financial statements give a true and fair view of the financial position of the Company as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash and short-term deposits	\$ 1,419,592	\$ 1,798,939	Accounts payable and accrued liabilities	\$ 4,144,127	\$ 1,497,137
Accounts receivable			Due to Canada		508,543
Canada	4,167,117	875,515	Progress billings to customers	3,394,951	
Other	317,372	113,964		7,539,078	2,005,680
Customer holdbacks		515,465			
Inventories (Note 3)	2,129,377	2,175,761	Long-term		
Progress billings from suppliers	2,761,791		Provision for employee termination benefits	1,234,009	1,233,020
Prepaid expenses	25,903	26,066	Loans due to Canada (Note 5)	3,500,000	3,500,000
				4,734,009	4,733,020
			DEFICIT OF CANADA		
			Capital stock		
			Authorized—1000 shares of no par value		
			Issued—30 fully paid	30	30
			Deficit	(1,451,965)	(1,233,020)
				(1,451,935)	(1,232,990)
	\$10,821,152	\$ 5,505,710		\$10,821,152	\$ 5,505,710

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

PIERRE MacDONALD
Chairman of the Board

YVAN ALLAIRE
Director

CANADIAN ARSENALS LIMITED—Continued

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year	\$ 1,233,020	\$ 1,437,667
Loss for the year	1,156,759	1,454,712
Parliamentary appropriation (Note 8)	2,389,779	2,892,379
Balance at the end of the year	\$ 1,451,965	\$ 1,233,020

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Sales	\$8,128,810	\$ 6,863,326
Cost of goods sold	8,315,042	7,591,146
Gross loss	186,232	727,820
Administrative expenses	933,820	451,817
Other income	(109,800)	(154,041)
Provision for loss on prior year contract (Note 6)	146,507	
Loss before extraordinary items	1,156,759	1,025,596
Extraordinary items		429,116
Loss for the year	\$ 1,156,759	\$ 1,454,712

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriation (Note 8)	\$ 937,814	\$ 1,659,359
Funds applied		
Loss before extraordinary items	1,156,759	1,025,596
Less: items not requiring an outlay of funds—		
Provision for employee termination benefits ..	190,926	237,061
	965,833	788,535
Extraordinary items		429,116
Payment of employee termination benefits	189,937	441,708
	1,155,770	1,659,359
Decrease in working capital	217,956	
Working capital at beginning of the year	3,500,030	3,500,030
Working capital at end of the year	\$ 3,282,074	\$ 3,500,030

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1978

1. Incorporation and operation

The Company was incorporated on September 20, 1945 under the Companies Act of 1934 on the recommendation of the Minister of Reconstruction pursuant to authority granted by Order in Council P.C. 5929 of September 14, 1945.

During the year the Company obtained supplementary letters patent allowing it to extend its operations to the manufacture of products related to ammunition. It had previously been limited to the assembly of ammunition components. The Company's Head Office was also moved from Ottawa to City of Le Gardeur (St-Paul-l'Ermite), Québec.

2. Significant accounting policies

(a) Inventory valuation

Inventories of finished goods and work-in-process are valued at the lower of cost and net realizable value. Inventories of manufacturing supplies are valued at the lower of cost and replacement cost.

(b) Progress billings

Sales are recorded on the basis of deliveries to customers by the suppliers or the Company. Progress billings to customers are recorded on the basis of milestones provided in the contracts. The title for the goods is not transferred by the supplier at the time of the progress billing but it is nevertheless recognized by the Company as a liability.

The Company signs purchase contracts with the suppliers in order to meet the requirements of the contracts entered into with its customers. Progress billings to suppliers become due for payment on the basis of milestones provided in the contracts. The Company is committed to its customers for the performance of its suppliers and thus may absorb losses upon default of the suppliers. Such losses are recorded as they occur or are known.

3. Inventories

	1978	1977
Inventories of work-in-process and finished goods	\$ 1,849,131	\$ 1,874,706
Manufacturing supplies	280,246	301,055
	\$ 2,129,377	\$ 2,175,761

4. Fixed Assets

The fixed assets are owned by the Crown, are administered by the Company and are not reflected in the financial statements. The cost at March 31 were as follows:

	1978	1977
Land and improvements	\$ 2,286,854	\$ 2,283,401
Buildings	11,420,054	11,356,034
Equipment	9,132,687	9,003,578
	\$ 22,839,595	\$ 22,643,013

5. Loans due to Canada

These loans which provide working capital to the Company bear no interest and have no fixed repayment dates.

6. Provision for loss on prior year contract

Work on a contract which the Company is contractually committed to complete was interrupted in 1974. It is estimated that the net loss on completion of this contract will amount to \$146,507.

7. Remuneration of directors and officers

The Company has six directors and their aggregate remuneration as directors during the year was \$11,110 (nil in 1977). There are seven officers, one of whom is also a director, and their aggregate remuneration during the year as officers was \$143,849 (\$97,488 in 1977).

CANADIAN ARSENALS LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1978—*Concluded*

8. Funds provided to the Company from parliamentary appropriation

	1978	1977
Supply and Services Vote 20	\$ 1,611,000	\$ 2,318,000
Vote 20d		400,000
	<u>1,611,000</u>	<u>2,718,000</u>
<i>Less:</i>		
Funds lapsed at March 31, 1978	411,000	
Refundable to the Receiver General		508,543
		<u>508,543</u>
Total funds from Supply and Services Vote 20	1,200,000	2,209,457
<i>Less:</i>		
Additions to buildings and equipment acquired on behalf of the Crown	262,186	550,098
	<u>262,186</u>	<u>550,098</u>
Net funds from Supply and Services Vote 20	\$ 937,814	\$ 1,659,359
	<u>\$ 937,814</u>	<u>\$ 1,659,359</u>

9. Comparative figures

Certain 1977 figures have been reclassified to conform to the 1978 presentation.

CANADIAN BROADCASTING CORPORATION

(Established by the Broadcasting Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 13, 1978

THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE JOHN ROBERTS, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO.

I have examined the consolidated balance sheet of Canadian Broadcasting Corporation as at March 31, 1978 and the consolidated statements of income and expense, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect

to the recording of the liabilities for accumulated interest on loans from Canada, for employee termination benefits and for employee vacation pay as described in Notes 3, 6 and 7 to the financial statements respectively, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, except for the failure to obtain an Order-in-Council as required by the Broadcasting Act for the transaction described in Note 14 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

CONSOLIDATED BALANCE SHEET AT MARCH 31, 1978

ASSETS	(in thousands of dollars)		LIABILITIES	(in thousands of dollars)	
	1978	1977		1978	1977
Current assets			Current liabilities		
Cash and treasury bills	7,568	10,895	Accounts payable and accrued liabilities	79,981	62,072
Accounts receivable	20,993	17,529	Refundable balance with respect to Parliamentary votes (Note 4)	58	7,294
Engineering and production supplies, at cost	5,639	5,286	Current portion of loans due to Canada (Note 3)	60,568	
Programs completed and in process of production, at cost	34,017	27,734	Interest on loans from Canada (Note 3)	56,213	
Prepaid film and script rights and other expense	14,304	10,712		196,820	69,366
	82,521	72,156	Provision for employee termination benefits (Note 6) ..	44,555	37,055
Investments, at cost (Note 2)	352	552	Loans from Canada to finance the acquisition of fixed assets (Note 3)	137,312	197,880
Fixed assets, at cost			Interest on loans from Canada (Note 3)		42,159
Land	16,536	16,016			
Buildings	146,308	133,781			
Technical equipment	275,597	249,531			
Furnishings and equipment	14,652	13,460			
Other	4,703	4,226			
	457,796	417,014			
Less: Accumulated depreciation	195,395	178,483			
	262,401	238,531			
Uncompleted capital projects	50,615	40,160			
	313,016	278,691			
Total assets	395,889	351,399			
			EQUITY OF CANADA		
			Unexpended balance of funds provided for the 1976 Summer Olympics		950
			Proprietor's Equity Account	17,202	3,989
				17,202	4,939
			Total liabilities and equity of Canada	395,889	351,399

The accompanying notes and Schedule A are an integral part of the financial statements.

Certified correct:

A. C. BOUGHNER
Vice-President, Finance

Approved on behalf of the Board of Directors:

A. W. JOHNSON
Director

BERNARD TROTTER
Director

CANADIAN BROADCASTING CORPORATION—Continued

CONSOLIDATED STATEMENT OF INCOME
AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1978

	(in thousands of dollars)		Disposition of 1978 Operating Expense
	1978	1977	
Expense:			
Program and distribution costs (see supporting Schedule A for details)...	476,531	413,914	.87
Radio Canada International, broadcasting service ..	9,356	8,320	.02
1976 Summer Olympics, broadcasting service	619	20,899	
1978 Commonwealth Summer Games	507		
Commission to agencies and networks	11,921	9,504	.02
Selling expense	8,654	8,125	.02
Corporate engineering service	4,927	4,349	.01
Corporate management service	24,146	21,020	.04
Interest on loans (Note 3) ..	14,053	14,053	.02
	<u>550,714</u>	<u>500,184</u>	<u>1.00</u>
Income:			
Advertising revenue—gross 1976 Summer Olympics, broadcasting service	91,791	81,928	
Miscellaneous	4,244	12,731	
	<u>96,035</u>	<u>4,185</u>	
Excess of expense over income	454,679	98,844	
Deduct: Parliamentary appropriation funds	400,707	351,568	
Transfer to Proprietor's Equity Account	53,972	49,772	

The accompanying notes and Schedule A are an integral part of the financial statements.

CONSOLIDATED SCHEDULE OF PROGRAM
AND DISTRIBUTION COSTS
FOR THE YEAR ENDED MARCH 31, 1978 SCHEDULE A

	(in thousands of dollars)		Disposition of 1978 Operating Expenses
	1978	1977	
Programs:			
English language			
Radio			
Network	24,299	21,033	.04
Regional	24,413	20,890	.04
Television			
Network	103,807	92,961	.19
Regional	65,921	55,299	.12
French language			
Radio			
Network	18,409	15,477	.03
Regional	9,808	8,099	.02
Television			
Network	86,075	76,521	.17
Regional	17,968	14,945	.03
Total programs	<u>350,700</u>	<u>305,225</u>	<u>.64</u>
Distribution:			
Network distribution	36,718	33,342	.07
Station transmission	30,298	25,280	.05
Payments to private stations	9,343	8,623	.02
Total distribution	<u>76,359</u>	<u>67,245</u>	<u>.14</u>
Operational management and services—program and distribution	<u>49,472</u>	<u>41,444</u>	<u>.09</u>
Total program and distribution costs	476,531	413,914	.87

CONSOLIDATED STATEMENT OF PROPRIETOR'S
EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1978

	(in thousands of dollars)	
	1978	1977
Balance, beginning of year		
As previously reported	100,127	63,726
Prior years' adjustments (Note 11)	(96,138)	(71,470)
As restated	3,989	(7,744)
Add:		
Proceeds from Parliamentary appropriations for capital expenditures	64,042	61,263
1976 Summer Olympics expenditures	950	242
1978 Commonwealth Summer Games expenditures provided by separate Parliamentary appropriation	2,193	
	<u>71,174</u>	<u>53,761</u>
Deduct:		
Transfer from consolidated statement of income and expense	53,972	49,772
Balance, end of year	<u>17,202</u>	<u>3,989</u>

The accompanying notes and Schedule A are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED MARCH 31, 1978

	(in thousands of dollars)	
	1978	1977
Funds provided		
Parliamentary appropriation for		
Operating expenditures	400,200	343,400
Capital expenditures	64,100	61,300
1978 Commonwealth Summer Games	2,700	
1976 Summer Olympics		11,200
	<u>467,000</u>	<u>415,900</u>
Proceeds from sales of fixed assets	408	101
	<u>467,408</u>	<u>416,001</u>
Funds applied		
Excess of expense over income	454,679	401,340
Deduct: Items not requiring funds		
Depreciation and amortization	29,996	26,675
Interest on loans from Canada		14,053
Provision for employee termination benefits ..	7,501	8,341
	<u>417,182</u>	<u>352,271</u>
Purchase of subsidiaries	1,800	200
Additions to capital assets	62,730	63,311
Transfer of long term debt to current liabilities ..	102,727	
Refundable balance on appropriations	58	7,294
	<u>584,497</u>	<u>423,076</u>
Increase in working capital deficiency	<u>117,089</u>	<u>7,075</u>

The accompanying notes and Schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1978

1. Significant accounting policies

a) Subsidiaries

The consolidated financial statements include the accounts of Canadian Broadcasting Corporation and its wholly-owned subsidiaries, CJBR Radio Limitée and CJBR-TV Limitée. The Corporation's former wholly-owned subsidiaries, St. Clair River Broadcasting Limited and Les Entreprises Roléo Limitée were both legally dissolved during the year.

b) Investments

Investments are carried at cost. Income arising from the investments is recognized when received.

c) Prepaid film rights

The Corporation enters into commitments for film broadcasting rights. These commitments are reflected in the accounts as prepaid film rights as payments are made under the terms of each contract. The rights are charged to operations as the films are broadcast or determined unusable.

d) Programs produced

Programs produced are carried in inventory at cost. Cost includes goods and services directly attributable to each program, labour and related overhead. The total program cost is charged to operations upon broadcast.

e) Fixed assets

Fixed assets are carried at cost of material, engineering, labour and related overhead and are depreciated from the in-service year on the straight line method using rates based on the estimated useful lives of the assets on the following basis:

Buildings	33 years
Transmitters and towers	20 years
Technical equipment	10 years
Studio and office furnishings and equipment	10 years
Vehicles	5 years

2. Investments at cost

Télévision St. François Inc., preferred shares	\$ 350,000
Master FM Limited—common shares	2,000
	<u>\$352,000</u>

3. Loans to finance acquisition of fixed assets

Payment of principal and interest on loans from Canada due after March 31, 1974 has been deferred until March 31, 1979, in accordance with Orders-in-Council P.C. 1974-633, P.C. 1974-704 and P.C. 1974-856. During 1978 the Corporation adopted the policy of recording in its accounts the interest on these loans. This policy was applied retroactively to April 1, 1974, and resulted in increased operating expenditures of \$14,053,194 for each of the years 1978, 1977, 1976 and 1975 and a cumulative liability of \$56,212,776. The comparative figures for 1977 have been restated to reflect this change.

4. Proceeds from Parliamentary appropriations

The proceeds from Parliamentary appropriations for operating and capital expenditures during the year were comprised of funds voted by Parliament and are exclusive of payments for the 1978 Commonwealth Summer Games.

	Operating	Capital	Total
Parliamentary appropriations	\$ 400,200,000	\$ 64,100,000	\$ 464,300,000
Repayments to Canada		58,467	58,467
Proceeds from Parliamentary appropriations	<u>\$ 400,200,000</u>	<u>\$ 64,041,533</u>	<u>\$ 464,241,533</u>

At March 31, 1978, the unexpended balance of operating appropriations amounted to \$4,093,000, which in accordance with an agreement with Treasury Board has been retained by the Corporation and included in the Proprietor's Equity Account.

The expenditures for winding-up the 1976 Summer Olympics amounting to \$619,000, exclusive of depreciation were financed from a \$950,000 carry-over of prior years' appropriations provided for that purpose.

The operating expenditures for the 1978 Commonwealth Summer Games amounting to \$507,000, exclusive of depreciation and \$220,000 capital expenses were financed from a \$2,700,000 Parliamentary appropriation provided for that purpose. The unexpended balance of \$1,973,000 has been carried over to 1978/79.

5. Pension plan

The latest actuarial review made at December 31, 1974 indicated the unfunded liability under the Corporation's pension plan to be estimated at \$47,690,000. The Corporation is liquidating this by annual payments of \$4,840,000, payable to 1992 and by annual payments of \$800,100 thereafter until the year 2027 representing both principal and interest as required by the Pension Benefits Standards Act 1966-67, c. 92. A further actuarial review is in process.

6. Employee termination benefits

During 1978 the Corporation adopted the policy of recording in its accounts, a provision for termination benefits accruing to employees. This accounting policy was applied retroactively and resulted in increased operating expenditures of \$7,501,000 for 1978, \$8,341,000 for 1977 and \$28,714,000 for prior years, and a cumulative liability of \$44,555,000. Comparative figures for 1977 have been restated to reflect this change.

7. Employee vacation pay

During 1978 the Corporation adopted the policy of reflecting in its books of account the liability related to employee vacation pay earned but not yet taken. Vacation pay or annual leave earnings commence April 1st of each year, building up to the maximum by March 31st and constitute a liability until taken or paid in the following fiscal year. This accounting policy was applied retroactively and resulted in increased operating expenditures of \$1,741,000 for 1978, \$2,274,000 for 1977 and \$14,650,000 for prior years, and a cumulative liability of \$18,665,000. Comparative figures for 1977 have been restated to reflect this change.

CANADIAN BROADCASTING CORPORATION—*Concluded*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1978—*Concluded*

8. Contractual obligations

The Corporation has entered into commitments for future film rights amounting to approximately \$18.6 million, which, consistent with policy, are not reflected in the accounts.

The Corporation is also committed in the course of normal business under unexpired lease contracts to future expenditures of approximately \$72.4 million of which \$45.9 million will become payable over the next three fiscal years with the balance becoming payable over the subsequent fifteen years.

9. Contingent liabilities

In the ordinary course of the business of the Corporation, there are matters in suit and in dispute and contingencies outstanding against it. In the opinion of management, the losses, if any, which may result from the settlement of these matters will not be material.

10. Anti-Inflation Act

The Anti-Inflation Act provides for the restraint of prices and compensation. The Corporation is subject to this legislation and has no unrecorded or contingent liability in that respect.

11. Prior years' adjustments

The effect of the three material changes in the Corporation's accounting policies were:

	(in thousands of dollars)		
	1978	1977	Prior Years
Interest on loans (Note 3)	14,053	14,053	28,106
Employee termination benefits (Note 6)	7,501	8,341	28,714
Employee vacation pay (Note 7)	1,741	2,274	14,650
	<u>23,295</u>	<u>24,668</u>	<u>71,470</u>

12. Purchase of subsidiaries

The Corporation on August 1, 1977 purchased CJBR Radio Limitée and CJBR-TV Limitée for an amount of \$2.0 million. The excess of purchase price over net asset values obtained amounting to \$1,212,153 has been written off to operations and is included in depreciation and amortization.

13. Change in application of depreciation

During the year the Corporation changed the estimated useful life of buildings from 20 years to 33 years. This change was made to the current year only and resulted in a reduction of \$4,178,333 in depreciation.

14. Statutory financial limitations

In renewing its lease for facilities in Paris, France, the Corporation became party to a transaction involving real property the total value of which exceeded \$250,000 but inadvertently failed to obtain approval of the Governor in Council as required by Section 41 of the Broadcasting Act.

15. Comparative figures

The presentation of the prior year's comparative figures has been amended to conform to the current year's format.

CANADIAN COMMERCIAL CORPORATION

(Incorporated under the Canadian Commercial Corporation Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 8, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1978, and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in Note 9 to the financial statements, a legal suit for approximately \$8.0 million has been filed against the Corporation, claiming damages arising from the termination of a portion of a contract. The Corporation is contesting this suit; however, the ultimate outcome is uncertain at this time.

I was unable to satisfy myself of the collectibility of accounts receivable from certain foreign governments of approximately \$1.8 million, as described in Note 3 to the financial statements.

In my opinion, subject to the outcome of the litigation mentioned in the second paragraph above, and subject to the collectibility of accounts receivable from certain foreign governments referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash and short-term bank deposits	\$ 18,717,306	\$ 10,937,365	Accounts payable and accrued liabilities	\$ 42,715,655	\$ 35,095,063
Accounts receivable			Advances received from customers (Note 5)		
Foreign governments (Note 3)	32,114,114	33,579,408	Canadian International Development		
Canadian International Development			Agency	6,274,807	3,659,978
Agency	15,419,863	12,637,717	Other	6,824,005	10,097,204
Current portion of loan to supplier (Note 6)	12,720	12,000		13,098,812	13,757,182
Other	133,088	201,883	Progress billings to customers (Note 2a and 4)	124,797,584	110,795,391
	47,679,785	46,431,008	Due to the Receiver General for Canada	208,312	417,953
Progress billings from supplier (Note 2a)	124,797,584	110,795,391	Due to the Defence Production Revolving		
Advances to suppliers (Note 4)	5,988,601	6,520,213	Fund	1,911,789	1,796,741
	197,183,276	174,683,977	Loans payable to Canada (Note 8)	3,300,000	5,800,000
Long-term				186,032,152	167,662,330
Loan to supplier, net of current portion (Note 6)	199,747	212,467	EQUITY OF CANADA		
Investment in supplier (Note 7)	1	1	Paid in capital (Note 1)	10,000,000	10,000,000
	199,748	212,468	Retained earnings	1,350,872	(2,765,885)
	\$ 197,383,024	\$ 174,896,445		11,350,872	7,234,115
				\$ 197,383,024	\$ 174,896,445

Contractual commitments and contingencies (Note 4 and 9)

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. T. KENNEDY
Comptroller

Approved by the Board:

J. M. DESROCHES
President

A. W. ALLAN
Director

CANADIAN COMMERCIAL CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Contract billings (Note 2a).....	\$ 303,842,482	\$ 281,641,987
Cost of contracting services rendered		
Cost of goods sold.....	303,842,482	281,641,987
Administrative services rendered by the Department of Supply and Services.....	10,503,293	9,149,527
Recovery of administrative costs from the Canadian International Development Agency.....	(3,231,404)	(2,890,074)
Contract losses.....	7,197	2,562,571
	311,121,568	290,464,011
	7,279,086	8,822,024
Other income		
Interest, net.....	500,797	314,123
Gain on foreign exchange (Note 2b) includ- ing unrealized portion of \$587,029; (\$510,592 in 1977).....	593,909	561,718
Other.....	29,248	5,260
	1,123,954	881,101
Cost of operations.....	\$ 6,155,132	\$ 7,940,923

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year.....	\$ (2,765,885)	\$ (3,067,616)
Cost of operations.....	6,155,132	7,940,923
	(8,921,017)	(11,008,539)
Parliamentary appropriation		
Administrative costs (net).....	7,271,889	6,259,453
Contract losses reimbursed.....	3,000,000	1,983,201
	10,271,889	8,242,654
Balance at end of the year.....	\$ 1,350,872	\$ (2,765,885)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriation.....	\$ 10,271,889	\$ 8,242,654
Current portion of loan to supplier.....	12,720	12,000
	10,284,609	8,254,654
Funds applied		
Cost of operations.....	6,155,132	7,940,923
Investment in supplier.....		1
	6,155,132	7,940,924
Increase in working capital.....	4,129,477	313,730
Working capital at beginning of the year.....	7,021,647	6,707,917
Working capital at end of the year.....	\$ 11,151,124	\$ 7,021,647

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Operations

The Corporation acts primarily as the contracting agency when other countries and international agencies wish to purchase supplies and services from Canada on a government-to-government

basis. An additional important function of the Corporation is the procurement in Canada of equipment, supplies and services which the Government of Canada contributes to other nations under Canadian International Development Agency programs.

Contracts are made with the purchaser (the Corporation's customer) and equivalent contracts are entered into by the Corporation with appropriate suppliers as sourced by the contracting arm of the Department of Supply and Services of the Government of Canada.

The Corporation has no capital assets or employees, and is charged for contracting services rendered by the Department of Supply and Services according to Treasury Board approved, predetermined rates, applied to the amounts of contracts procured. A portion of these costs is recovered from the Canadian International Development Agency based upon the contracts procured by the Corporation on behalf of that Agency.

Surpluses considered to be in excess of the requirements are transferred to the Receiver General for Canada. Reimbursement of realized deficits is contingent upon Parliamentary appropriations.

The Corporation is not liable for the payment of income taxes.

The Corporation has no capital stock. Paid in capital of \$10,000,000 comprises amounts received from Canada under subsection 8(1) of the Canadian Commercial Corporation Act.

2. Significant accounting policies

(a) Contract billings

Sales are recorded on the basis of deliveries to customers by the suppliers for fixed price contracts. Sales on cost reimbursable contracts are recorded when progress billings become due for payment. However, as title for the goods has not passed from the suppliers on these progress billings, the Corporation continues to recognize the liability.

Contracts are entered into with suppliers by the Corporation to fulfill the requirements of sales contracts which were entered into with its customers. While the provisions of both contracts are reciprocal, the Corporation is committed to its customers for the performance of its suppliers and thus may absorb losses upon default of the supplier. Such losses are recorded as they occur.

(b) Foreign currency

The greater part of the Corporation's business is conducted in U.S. dollars which have been translated to Canadian dollars. All assets, liabilities, income and expenses have been translated at the exchange rate on March 31, 1978. Gains and losses resulting from foreign currency transactions, including translations, are included in the statement of operations.

3. Accounts receivable from foreign governments

The Corporation's sales are on a government-to-government basis and the settlement of some accounts is protracted. As of March 31, 1978, approximately \$2.3 million (\$2.3 million in 1977) of receivables had been outstanding in excess of one year. However, the collection experience supports the likelihood of payments and no provision for doubtful accounts is deemed necessary.

4. Contractual commitments

As of March 31, 1978, the Corporation was committed to fulfill contracts with customers requiring future deliveries of goods and services as shown below:

	(\$ million)
Contractual commitments at beginning of the year.....	\$ 417
Contracts entered into.....	308
Deliveries.....	(286)
Contractual commitments at end of the year.....	\$ 439

CANADIAN COMMERCIAL CORPORATION—Concluded**NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978—Concluded****5. Advances received from customers**

Certain advances received from customers amounting to \$1,959,099 (\$1,866,059 in 1977) bear interest at prevailing short-term bank deposit rates.

6. Loan to supplier

During 1971 the Corporation entered into a loan agreement with a supplier. The original agreement has been subsequently amended to provide that the Corporation controls the supplier's ability to obtain financing and to change ownership. The loan is non interest-bearing, unsecured and repayable in annual installments of increasing amounts terminating in 1990.

7. Investment in supplier

During 1976 the Corporation renegotiated certain supplier contracts and acquired 527,855 common shares and one special preference share of a supplier for a nominal value of \$1.00. This was done to fulfill contractual obligations to a major customer and to reduce a possible loss of \$5.8 million to approximately \$3.0 million.

The Corporation has a minority interest through its holding of common shares. These shares are subject to a voting trust which grants the controlling shareholder the voting rights of these shares until 1987. The Corporation holds the only issued preference share which grants certain powers over the supplier's ability to: borrow, mortgage property, dispose of all or part of its undertaking, pay dividends, enter into contracts and pay management fees.

8. Loans payable to Canada

Subsection 8(2) of the Canadian Commercial Corporation Act states that the Corporation may borrow up to \$10,000,000 from the Consolidated Revenue Fund on such terms and conditions as determined by the Governor in Council. As at March 31, 1978, \$3,300,000 was outstanding as follows:

<u>Amount</u>	<u>Due Date</u>	<u>Interest Rate</u>
\$1,800,000		6.3%
\$1,500,000		6.3%

9. Contingent liability

The Corporation is named as defendant in a legal action instituted in 1975 claiming damages for alleged losses resulting from the termination of a portion of a contract. Total damages claimed are approximately \$8.0 million. The action is being contested and the ultimate outcome is uncertain. Management is of the opinion that no provision for settlement is required.

10. Representative agreement

To facilitate its operations under the incorporating Act, the Corporation has entered into a representative agreement with Dismatica Industrial C.A. of Venezuela to whom aggregate fees of \$25,000 were paid during the year (\$ nil in 1977).

11. Subsequent events

Since April 1978, the Corporation is no longer contracting on behalf of the Canadian International Development Agency (CIDA) for the Grant Aid Program. Sales contracted by the Corporation on behalf of CIDA approximated \$128 million (\$112 million in 1977).

Pursuant to a Cabinet decision of June 10, 1976 affirming support for the Corporation's participation in multi-item acquisition and turnkey projects, personnel with experience in the assessment and management of major projects are to be hired directly by the Corporation and a reorganization of the Corporation's relationship with the Department of Supply and Services is to be made.

12. Comparative figures

The comparative figures have been reclassified to conform to the current year's presentation.

CANADIAN DAIRY COMMISSION

(Established by the Canadian Dairy Commission Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 5, 1978

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1978 and the statements of deficit, dairy support operations expense, marketing operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Deposit with Receiver General	\$ 119,664	\$ 268,355	Deposits from customers	\$ 1,861,310	\$ 1,991,202
Accounts receivable—			Accounts payable and accrued liabilities	10,283,028	7,485,767
Trade	21,199,552	11,658,840	Subsidies payable to producers	26,902,957	35,490,697
Agricultural Stabilization Board (Note 4) ..	29,265,493	35,481,960	Loans from Canada (Note 6)	85,960,280	216,456,191
Producer levy	36,342,464	12,947,370		125,007,575	261,423,857
Inventories (Note 5)	38,080,402	41,349,162			
			DEFICIT		
			Deficit		(159,718,170)
	\$ 125,007,575	\$ 101,705,687		\$ 125,007,575	\$ 101,705,687

The accompanying schedule and notes are an integral part of the financial statements.

Approved by the Commission:

GILLES CHOQUETTE
Chairman

E. G. HODGINS
Vice Chairman

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Deficit (surplus), beginning of year	\$ 159,718,170	\$ (13,026,331)
Dairy support operation expense	292,303,894	443,501,844
	452,022,064	430,475,513
Recovered from:		
Agricultural Stabilization Board (Note 4) ..	287,363,532	268,599,692
Parliamentary appropriations		
Agriculture Vote 50b (Vote 45d 1977)	4,622,106	1,848,545
Agriculture Vote 50b (Note 3)	159,718,170	
Services provided by government departments without charge	318,256	309,106
	452,022,064	270,757,343
Deficit, end of year	\$	\$ 159,718,170

The accompanying schedule and notes are an integral part of the financial statements.

STATEMENT OF DAIRY SUPPORT OPERATIONS EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Subsidies to producers on milk and cream used for industrial purposes	\$ 262,894,113	\$ 258,831,849
Loss on marketing operations	4,326,559	15,238,566
Expenses related to marketing operations:		
Interest on loans from Canada net of inter- est on credit sales	8,784,220	20,800,510
Storage	4,203,747	8,177,556
Freight	3,966,385	4,436,195
Handling	779,547	615,360
Commissions	1,166,969	85,000
Diversions		797,103
Miscellaneous	1,241,992	918,210
	20,142,860	35,829,934
Marketing research and advertising	2,695,502	500,000
Product research	260,726	
Administrative expense (Schedule A)	1,984,134	1,657,651
Total expense before extraordinary item	292,303,894	312,058,000
Extraordinary item		131,443,844
Total expense	\$ 292,303,894	\$ 443,501,844

The accompanying schedule and notes are an integral part of the financial statements.

STATEMENT OF MARKETING OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Sales	\$ 164,764,877	\$ 148,165,438
Cost of sales	316,811,453	279,855,772
Loss on sales	152,046,576	131,690,334
Export assistance in marketing dairy products	2,039,843	1,258,841
	154,086,419	132,949,175
Recovered through producer levy:		
In-quota	130,287,199	117,710,609
Over-quota	19,472,661	
	149,759,860	117,710,609
Loss on marketing operations	\$ 4,326,559	\$ 15,238,566

The accompanying schedule and notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriations	\$ 451,703,808	\$ 270,448,237
Loans from Canada	116,402,645	119,135,706
Decrease in inventory	3,268,760	27,147,951
Decrease in receivable from Agricultural Stabilization Board	6,216,467	(35,481,960)
	577,591,680	381,249,934
Funds applied		
Dairy Support Operations Expense	292,303,894	312,058,000
Deduct: Services provided by government departments without charge	318,256	309,106
	291,985,638	311,748,894
Loans repaid to Canada	246,898,556	102,708,515
Decrease in deposits from customers	129,892	(1,727,489)
Decrease in other amounts payable	5,790,479	11,027,249
Increase in other amounts receivable	32,935,806	8,005,717
	577,740,371	431,762,886
Deposit with Receiver General		
Decrease during the year	148,691	50,512,952
Balance at beginning of the year	268,355	50,781,307
Balance at end of the year	\$ 119,664	\$ 268,355

The accompanying schedule and notes are an integral part of the financial statements.

Funds are defined as cash on deposit with the Receiver General.

CANADIAN DAIRY COMMISSION—Continued

SCHEDULE A

SCHEDULE OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Remuneration of members of the Commission	\$ 111,177	\$ 109,136
Employee salaries	903,653	712,959
Other personnel costs	96,643	75,456
Transportation and communications	173,945	97,667
Consultative Committee		15,145
Audit Services Bureau fees	121,655	110,000
Other professional and special services	97,365	91,127
Rentals	84,225	75,455
Repairs and maintenance	6,803	3,066
Utilities, materials and supplies	58,247	45,524
Acquisition of furniture and equipment	11,071	12,687
Miscellaneous	1,094	323
Subsidy processing and cheque issue services	318,256	309,106
	<u>\$ 1,984,134</u>	<u>\$ 1,657,651</u>

The accompanying schedule and notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives

The objectives of the Canadian Dairy Commission as established by the Canadian Dairy Commission Act 1966-67 are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality."

2. Significant accounting policies

Accounting basis

a) Statement of Dairy Support Operations Expense

This statement reflects the expenses of the Commission which are recoverable from funds provided through parliamentary appropriations. Such expenses include subsidies to producers on milk and cream used for industrial purposes, loss on marketing operations expenses, administrative expense, expenditures for product and market research and product promotion and advertising programs.

b) Statement of Marketing Operations

The statement of Marketing Operations reflects the loss incurred by the Commission in the export of surplus dairy products and assistance payments made directly to exporters to permit them to compete with surplus products on the world markets.

3. Change in funding policy

The Commission made a change during 1977/78 with respect to the funding of marketing operations.

Previously, the marketing operations were reflected in the export equalization account. The Commission in managing the account established a producer levy intended to balance the account over a five-year period.

In 1978, Parliament voted to forgive loans made to the Commission totalling \$159,718,170. This amount represented the deficit as shown in the accounts at March 31, 1977.

4. Funding of Dairy Support Operations

	1978	1977
Funds received from Agricultural Stabilization Board through Agriculture Vote 20	\$258,098,039	\$233,117,732
Account receivable from Agricultural Stabilization Board, representing funds receivable for the Dairy Support Operations (subject to funds being appropriated by Parliament)	29,265,493	35,481,960
	<u>\$ 287,363,532</u>	<u>\$ 268,599,692</u>

CANADIAN DAIRY COMMISSION—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Inventories

The inventories are valued at the lower of cost and net realized value and consist of:

	1978	1977
Skim milk powder	\$11,782,488	\$24,416,217
Butter	23,281,652	11,388,112
Other related dairy products	3,016,262	5,544,833
	<u>\$38,080,402</u>	<u>\$41,349,162</u>

These inventories have been adjusted as follows:

Skim milk powder

Prices on the world market are depressed, resulting in the estimated net realizable value of the inventory as at March 31, 1978, being approximately \$31,000,000 (\$103,000,000—1977) less than the Canadian support price.

Butter

The inventory of 32.7 million pounds of butter at March 31, 1978 is 22.7 million pounds in excess of Canadian requirements. The excess will be exported at world prices and has been valued at \$15,669,867 less than the Canadian support price.

Other related dairy products

The inventory includes evaporated milk, butter oil and various forms of milk powder other than skim milk powder. The estimated net realizable value of the inventory as at March 31, 1978 is approximately \$2,000,000 (\$8,000,000—1977) less than acquisition cost plus conversion cost.

6. Loans from Canada

Loans from Canada obtained to finance purchase of dairy products bear interest rates varying from 7.375% to 7.625% per annum. Repayment terms are not specified in loan agreements. Interest, calculated on a simple basis, is paid at the year-end and at the time of any principal repayment. As at year-end, no accrued interest was payable.

7. Outstanding commitments

As at March 31, 1978, the Commission is committed to purchase skim milk powder and other related products produced prior to March 31, 1978 at the 1977 Canadian support prices in an amount of approximately \$8,600,000. The loss which may result from these purchases at higher than export prices has been estimated to be approximately \$5,700,000. The amount of this estimated loss has been charged to the marketing operations.

8. Agents' commission

The Commission has appointed three sales agents in connection with marketing surplus dairy products.

Commissions paid or payable are as follows:

Date of Appointment	Name of Agent	Market Area	Commission	
			1978	1977
Nov. 1/76	Coop Fédérée de Québec	Algeria	\$ 476,732	\$85,000
Apr. 1977	Ault Foods Limited	Mexico	650,555	
Aug. 1977	Lucalex International	Malta	39,682	
			<u>\$ 1,166,969</u>	<u>\$85,000</u>

9. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation.

CANADIAN FILM DEVELOPMENT CORPORATION
(Established by the Canadian Film Development Corporation Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
 July 7, 1978

THE HONOURABLE JOHN ROBERTS, P.C., M.P.,
 SECRETARY OF STATE,
 OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Film Development Corporation as at March 31, 1978 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting for employee vacation pay and investments in feature films described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES AND EQUITY OF CANADA	1978	1977
Current			Current		
Accounts receivable	\$ 15,540	\$ 15,204	Accounts payable and accrued liabilities	\$ 33,830	\$ 6,320
Due from Canada in respect of a parliamentary appropriation	1,148,308		Accrued vacation pay (Note 3)	33,830	32,453
Prepaid expenses	2,366	3,035		33,830	38,773
	1,166,214	18,239	Provision for employee termination benefits	46,247	39,001
Investments in feature films (Note 3)	938,456	1,364,158		80,077	77,774
Furniture and equipment			Equity of Canada	2,045,076	1,326,831
Cost	63,268	60,402			
Accumulated depreciation	42,785	38,194			
	20,483	22,208			
	\$ 2,125,153	\$ 1,404,605		\$ 2,125,153	\$ 1,404,605

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. McCABE
 Director

MICHEL VENNAT
 Chairman

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Investments in feature films (Note 3)	\$ 2,564,215	\$ 3,822,664
Less: Revenue	605,118	632,399
	<u>1,959,097</u>	<u>3,190,265</u>
Administrative expenses		
Salaries and employee benefits	353,057	310,952
Advisory fees	81,584	84,955
Rent, leasehold improvements and taxes	73,977	67,600
Printing, postage and general office expenses	59,523	52,526
Travel	60,640	48,187
Telephone and telegraph	19,220	19,045
Promotion and advertising	12,536	8,663
Depreciation	5,121	5,552
	<u>665,658</u>	<u>597,480</u>
Net cost of operations	\$ 2,624,755	\$ 3,787,745

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year		
As previously reported	\$ 2,849,984	\$ 4,218,784
Prior years' adjustments (Note 3)		
Investments in feature films	(1,490,700)	(2,608,801)
Accrued vacation pay	(32,453)	(32,453)
As restated	1,326,831	1,577,530
Add: Parliamentary appropriations		
Statutory (Note 4)		3,537,046
Current	3,343,000	
	<u>4,669,831</u>	<u>5,114,576</u>
Less: Net cost of operations	2,624,755	3,787,745
Balance at end of the year	\$ 2,045,076	\$ 1,326,831

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriations	\$ 3,343,000	\$ 3,537,046
Decrease in investments in feature films	425,702	202,547
	<u>3,768,702</u>	<u>3,739,593</u>
Funds applied		
Operations		
Net cost of operations	2,624,755	3,787,745
Less: Expenses not requiring an outlay of funds		
Depreciation	(5,121)	(5,552)
Provision for employee termination benefits	(7,246)	(39,001)
	<u>2,612,388</u>	<u>3,743,192</u>
Purchase of furniture and equipment	3,396	3,794
	<u>2,615,784</u>	<u>3,746,986</u>
Increase (decrease) in working capital	1,152,918	(7,393)
Working capital (deficiency) at beginning of the year	(20,534)	(13,141)
Working capital (deficiency) at end of the year	\$ 1,132,384	\$ (20,534)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Nature of activities

The Corporation was established in 1967 under the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the Corporation advises and assists the Canadian producers and invests in Canadian feature film productions in return for a share in the proceeds from such productions.

2. Significant accounting policies

(a) Investments in feature films

The Corporation's investments in feature films are carried at the lower of cost and net realizable value. Net realizable value represents estimated future revenues attributable to the Corporation's investment in feature films during the current and preceding years.

(b) Furniture and equipment

Depreciation of furniture and equipment is provided under the diminishing balance method at 20% per annum.

(c) Equity of Canada

Parliamentary appropriations are credited to the Statement of Equity of Canada and the net cost of operations is charged thereto.

3. Changes in accounting policy

(a) Investments in feature films

During the year, the Corporation adopted the policy of recording its investments in feature films at the lower of cost and net realizable value. Previously, the Corporation carried as an asset its share of the cost of feature films in production and expensed all costs of films when they were placed in distribution. The change in policy has been applied retroactively and previous years' financial statements have been restated. As a result of the change, the net cost of operations decreased by \$813,069 and \$1,118,101 for the years ended March 31, 1978 and March 31, 1977 respectively.

(b) Employees' vacation pay

During the year, the Corporation adopted the policy of recording the liability for vacation pay accruing to its employees. Previously, amounts paid in respect of employees' vacations were expensed in the year of payment. The change in policy has been applied retroactively and previous years' financial statements have been restated. As a result of the change the net cost of operations was increased by \$1,377 for the year ended March 31, 1978.

4. Statutory appropriation

By the provisions of the Canadian Film Development Corporation Act \$10,000,00 was appropriated from the Consolidated Revenue Fund to be withdrawn by the Corporation from time to time for the furtherance of its objective. This sum was increased to \$20,000,000 in 1971-72 and to \$25,000,000 in 1975-76. The status of the appropriation at March 31 is as follows:

	1978	1977
Amount appropriated	\$25,000,000	\$25,000,000
Amount withdrawn in prior years	23,995,550	20,458,504
Balance of appropriation at beginning of year	1,004,450	4,541,496
Amount withdrawn during the year		3,537,046
Balance of statutory appropriation at end of year	\$ 1,004,450	\$ 1,004,450

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978—*Concluded*

5. Commitments

The Corporation is committed under contractual agreements to invest an amount of \$266,576 in Canadian feature film production. The Corporation has also agreed in principle to invest an additional amount of \$998,500 in other Canadian feature film productions subject to certain conditions being met by the applicants.

6. Remuneration of Directors and Officers

Expenses include remuneration of Directors as Directors \$8,000 (1977—\$5,250) and remuneration of Officers as Officers \$72,269

(1977—\$62,474). The Corporation has five Directors and two officers; one Officer is also a Director.

7. Anti-Inflation Legislation

The Corporation is subject to, and has complied with, controls on compensation under the Anti-Inflation Program of the Government of Canada.

8. Comparative figures

Certain figures for 1977, presented for comparative purposes, have been restated to conform to the 1978 presentation.

CANADIAN LIVESTOCK FEED BOARD

(Established under the Livestock Feed Assistance Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 17, 1978

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Livestock Feed Board as at March 31, 1978 and the statements of operations and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1978 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Duc from Canada in respect of parliamentary appropriations	\$ 1,122,510	\$ 1,083,919	Accounts payable and accrued liabilities	\$ 46,272	\$ 40,963
			Freight assistance payable	1,406,738	1,253,504
				1,453,010	1,294,467
			Provision for employee termination benefits	71,533	72,643
				1,524,543	1,367,110
			DEFICIT OF CANADA		
			Deficit not recoverable during the year from parliamentary appropriations	402,033	283,191
	\$ 1,122,510	\$ 1,083,919		\$ 1,122,510	\$ 1,083,919

The accompanying notes are an integral part of the financial statements.

Certified correct:

PIERRE MORIN
Director of Finance

Approved on behalf of the Board

ROGER PERREAULT
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Concluded*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Freight assistance on feed grains	\$11,035,641	\$11,976,801
Administrative expense		
Salaries	425,802	385,679
Employee benefits	38,585	32,325
Professional and special services	72,180	54,328
Communications	52,817	44,412
Travel	44,551	37,591
Publication of reports	45,441	37,211
Rentals —accommodation	38,846	31,928
—office equipment	12,795	13,316
Accounting and cheque issue services	35,000	30,000
Stationery and office supplies	20,658	18,881
Employee termination benefits	(1,110)	13,381
Office renovation		5,930
Equipment and office furniture	2,976	4,434
Advisory committee fees	4,937	2,600
Miscellaneous	6,902	6,355
	800,380	718,371
Cost of operations	\$11,836,021	\$12,695,172

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of year	\$ 283,191	\$ 347,619
Cost of operations	11,836,021	12,695,172
	12,119,212	13,042,791
Recovered from parliamentary appropriations	11,682,179	12,729,600
Services provided without charge by a government department	35,000	30,000
	11,717,179	12,759,600
Balance at end of year	\$ 402,033	\$ 283,191

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Nature of activities

The objectives of the Board are to ensure the availability of feed grain to meet the need of livestock feeders, the availability of adequate storage space in Eastern Canada for feed grain, and the maintenance of reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada and British Columbia.

2. Significant accounting policies

(a) Basis of presentation

The claims for freight assistance are recorded as expense in the period in which the shipment takes place.

Payments made in April up to the extent of the available parliamentary notes and chargeable to the previous year's appropriations are recorded as due from Canada in respect of parliamentary appropriations.

(b) Furniture and equipment

Purchases of furniture and equipment are recorded as administrative expense in the year of acquisition.

(c) Accounting and cheque issue services

The Board includes as an expense in the statement of operations services provided without charge by a government department and a corresponding amount is credited in the statement of deficit.

CANADIAN NATIONAL RAILWAYS

TO THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1977 and the consolidated statements of income, earned surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

Montreal, Canada
February 24, 1978.

COOPERS & LYBRAND
Chartered Accountants.

CONSOLIDATED BALANCE SHEET

ASSETS	December 31		LIABILITIES	December 31	
	1977	1976		1977	1976
	(in thousands)			(in thousands)	
Current Assets			Current Liabilities		
Cash	\$ 39,898	\$ 12,062	Bank and other loans payable	\$ 109,500	\$ 119,500
Accounts receivable	318,029	274,136	Accounts payable	243,967	221,617
Material and supplies	244,699	216,326	Accrued charges	166,020	150,767
Other current assets	110,817	87,000	Other current liabilities	69,975	72,385
	713,443	589,524		589,462	564,269
Insurance fund	15,188	14,708	Provision for insurance	15,188	14,708
Investments	415,553	416,755	Other liabilities and deferred credits	114,175	91,323
Property investment	3,498,342	3,312,362	Long-term debt	2,376,253	2,222,471
Other assets and deferred charges	55,695	60,556	Capital stock of subsidiary companies owned by public	4,345	4,345
			SHAREHOLDER'S EQUITY		
			4% preferred stock of Canadian National Railway Company	1,578,469	1,504,478
			Capital investment of Government of Canada in Canadian Government Railways	428,397	428,397
			Reduction in recognition of depreciation attributable to years prior to the adoption of depreciation accounting	(807,813)	(807,813)
			Capital stock of Canadian National Railway Company, no par value; 6,000,000 shares authorized, issued and outstanding	\$ 359,963	\$ 359,963
			Earned surplus	39,782	11,764
				399,745	371,727
				1,598,798	1,496,789
	\$ 4,698,221	\$ 4,393,905		\$ 4,698,221	\$ 4,393,905

See accompanying notes to consolidated financial statements.

D. H. THOMAS,
Corporate Comptroller
February 24, 1978.

CANADIAN NATIONAL RAILWAYS—Continued

CONSOLIDATED STATEMENT OF INCOME

	Year ended December 31	
	1977	1976
	(in thousands)	
Revenues	\$2,656,725	\$2,454,501
Expenses	2,492,828	2,321,573
Operating income	163,897	132,928
Other income	20,183	8,938
Income before interest, income taxes and extraordinary item		
CN Rail	\$ 199,434	\$ 157,104
Grand Trunk Corporation	28,560	14,595
CN Telecommunications	25,194	20,060
CN Trucking	2,301	1,696
CN Express	(33,554)	(32,952)
CN Passenger	(49,864)	(50,605)
CN Hotels	(2,255)	(144)
CN Marine		
Miscellaneous	14,264	184,080
	32,112	141,866
Interest		
Interest on long-term debt, less interest received on loans to Air Canada	149,021	120,809
Net interest on short-term borrowings	5,755	8,149
	154,776	128,958
Income before income taxes and extraordinary item	29,304	12,908
Income taxes	12,500	5,900
Income before extraordinary item	16,804	7,008
Reduction in income taxes on application of prior years' losses	11,214	4,756
Net income	\$ 28,018	\$ 11,764

See accompanying notes to consolidated financial statements

CONSOLIDATED STATEMENT OF EARNED SURPLUS

	Year ended December 31	
	1977	1976
	(in thousands)	
Balance, January 1	\$11,764	\$
Net income for the year	28,018	11,764
Balance, December 31	\$39,782	\$11,764

See accompanying notes to consolidated financial statements

CONSOLIDATED STATEMENTS OF CHANGES IN FINANCIAL POSITION

	Year ended December 31	
	1977	1976
	(in thousands)	
Working capital (deficiency), beginning of year	\$ 25,255	\$ (12,634)
Funds provided		
Net income for the year	28,018	11,764
Add (deduct) items not involving the current provision or use of funds		
—depreciation	165,023	154,526
—equity in net income of companies accounted for by equity method, less dividends received	(79)	(48)
—amortization of discount on long-term debt	845	877
—other	27,319	(3,075)
Funds from operations	221,126	164,044
Sale of 4% preferred stock	73,991	68,232
Government of Canada loans		
—as authorized by CNR Financing and Guarantee Acts of 1941 and 1942, for purchase of unmatured securities of the Company as required by conditions of their issue	5,413	7,134
—as authorized by CNR Refunding Act, 1955, for payment of outstanding securities of the Company at maturity	57,011	
Issuance of CNR Bonds	165,935	83,232
Repayments of advances by Air Canada		33,343
Repayments of advances by jointly-operated companies	2,096	
Long-term financing for purchase of rolling stock	12,589	130,184
Sale of rolling stock purchased in prior year, sold and leased back in current year	5,419	5,001
Retained proceeds from properties retired	16,630	23,394
Total funds provided	560,210	514,564
Funds used		
Additions to property investment	372,658	411,476
Investments in jointly-operated and other companies	815	142
Discount on issuance of bonds	450	
Reduction of long-term debt	87,561	65,057
Total Funds Used	461,484	476,675
Increase in working capital	98,726	37,889
Working Capital, end of year	\$ 123,981	\$ 25,255

See accompanying notes to consolidated financial statements

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

At the date of these financial statements, there is before Parliament a Bill entitled "An Act to amend the Canadian National Railways Capital Revision Act and the Railway Act and to amend and repeal certain other statutes in consequence thereof". If enacted and implemented in its present form, the Bill, the effects of which are more fully described in Note 13(a), will significantly alter the existing debt and equity structure of the Company and will affect certain aspects of existing arrangements for future financing. Similarly, a Bill, which has now been enacted but for which the date of coming into force has not yet been fixed by proclamation (see Note 13(b)), is expected to result in the elimination of the Company's investment in Air Canada and an equivalent amount of Company debt to the Government of Canada. These financial statements and accompanying notes (except for Note 13) reflect the financial position and arrangements as they exist under present legislation with no recognition being given to these changes.

All references in these Notes to the "Company" include the Canadian National Railway Company and its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway and marine, telecommunications and other property owned by the Government of Canada and entrusted to the Company for management and operation.

(a) Principles of Consolidation

Consistent with the legislation governing the System, the consolidated financial statements include the accounts of the Canadian Government Railways, entrusted to the Company by the Government of Canada. They also include the accounts of all subsidiaries except Air Canada and VIA Rail Canada Inc. The Company does not have effective control over the operations of these subsidiaries, the investments in which are carried at cost. See also Notes 2 and 13(b) regarding pending legislation eliminating the Company's investment in Air Canada and the pending divestment to the Government of Canada of the Company's investment in VIA Rail Canada Inc.

Investments in jointly operated companies in which the Company has less than a majority interest are accounted for by the equity method where appropriate.

(b) Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel, latest invoice price for new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(c) Insurance Fund

The System is self-insured for various risks, maintaining a separately invested fund. The provision for insurance represents the estimated amount of self-insured losses to be adjusted.

(d) Property

Property is carried at cost, which, in the case of properties brought into the System at January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of \$262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications property is carried out in accordance with rules issued by the Canadian

Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian property), and the Interstate Commerce Commission (United States property), except, in the case of United States property, for the application of depreciation accounting to ties, rails, other track material and ballast as referred to below under Depreciation. Major additions and replacements generally are capitalized with the exception of labour costs relating to track material replacement which are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis in accordance with the group method. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communication systems	4.18%

(f) Leases

Rentals under lease arrangements are charged to expense on an accrual basis.

(g) Pensions

Current service costs are charged to operations, and funded, as they accrue.

Prior service costs are charged to operations over varying periods to 2027, as set out in Note 8, and are being funded by annual payments covering principal and interest over varying periods to 2006 (2014 in the case of U.S. Plans) as permitted by regulatory authorities.

(h) Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, property investment and long-term debt for which historical rates have been used. Income is charged or credited with all exchange differences. Income and expenses of foreign subsidiaries have been translated at average rates during the year except for depreciation provisions which are on the same basis as the related property investment.

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 2: Investments

The composition of investments is as follows:

	December 31	
	1977	1976
	(in thousands)	
Unconsolidated wholly-owned subsidiaries, at cost		
Air Canada		
Capital stock	\$ 5,000	\$ 5,000
Debentures	91,066	95,086
Advances	253,411	249,391
	<u>349,477</u>	<u>349,477</u>
See Note 13(b) concerning a subsequent event which may have the effect of eliminating this investment in Air Canada and an equivalent amount of Company debt to the Government of Canada.		
Via Rail Canada Inc.	100	
Capital stock		
Order-in-Council No. 1977-9/3148 dated November 3, 1977, approved the disposition by the Company to the Government of Canada of all of the issued and outstanding capital stock of VIA Rail Canada Inc. Authority for the Government to disburse the funds required for this transaction (\$100,000) is contained in Appropriation Act No. 3, 1977-78, enacted on December 15, 1977. It is expected that the Company will divest itself of this investment during 1978.		
Jointly-operated companies, on equity method where appropriate, or at cost less provision for any impairment in value	Percentage of Ownership	
Chicago & Western Indiana Railroad Company	20%	7,138 9,033
The Detroit & Toledo Shore Line Railroad Company	50%	5,786 5,543
Northern Alberta Railways Company	50%	25,908 26,563
The Toronto Terminals Railway Company	50%	9,182 9,182
Other		5,962 4,957
		<u>53,976 55,278</u>
Other companies, at cost		
Eurocanadian Shipholdings Limited ..	18%	11,900 11,900
Intercast, S.A.	18%	100 100
		<u>12,000 12,000</u>
Total		<u>\$415,553 \$416,755</u>

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 3: Property Investment

	December 31, 1977			December 31, 1976		
	Cost	Accumula- Deprecia- tion	Net	Cost	Accumula- Deprecia- tion	Net
		(in thousands)			(in thousands)	
Railway						
Canadian Lines ⁽¹⁾	\$ 5,043,402	\$ 2,257,996	\$ 2,785,406	\$ 4,835,383	\$ 2,198,797	\$ 2,636,586
Grand Trunk Corporation	351,218	124,065	227,153	330,297	116,141	214,156
	5,394,620	2,382,061	3,012,559	5,165,680	2,314,938	2,850,742
CN Telecommunications	461,327	151,344	309,983	443,594	153,205	290,389
CN Trucking	49,497	23,155	26,342	50,752	25,014	25,738
CN Hotels	118,538	51,690	66,848	115,866	48,435	67,431
Other	90,282	7,672	82,610	85,066	7,004	78,062
	719,644	233,861	485,783	695,278	233,658	461,620
	\$ 6,114,264	\$ 2,615,922	\$ 3,498,342	\$ 5,860,958	\$ 2,548,596	\$ 3,312,362

Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada and estimated accumulated depreciation

\$ 782,565 \$ 424,800 \$ 357,765 \$ 760,235 \$ 414,000 \$ 346,235

⁽¹⁾ Includes CN Rail, CN Express, CN Passenger and CN Marine properties.

Following the incorporation of VIA Rail Canada Inc. during the year to manage and control rail passenger services (other than commuter) in Canada, discussions were initiated and are in progress concerning the disposition by the Company of passenger train cars carried at a net book value at December 31, 1977, of \$51.6 million and certain other passenger-related facilities.

Note 4: Long-Term Debt

	Maturity	Currency in which payable (in thousands)	December 31	
			1977	1976
			(in thousands)	(in thousands)
Bonds and Debentures				
Canadian National 5%, 18 Year Bonds (a)	May 15, 1977	Canadian	\$ 300,000	\$ 68,775
Canadian National 4%, 23 Year Bonds (a)	Feb. 1, 1981	Canadian	76,867	300,000
Canadian National 5¼%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	83,232	79,667
Canadian National 8¾%, 10 Year Bonds	Nov. 15, 1986	U.S. \$85,000	57,000	83,232
Canadian National 8¾%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	121,532	125,381
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	105,935	795
Canadian National 8¾%, 25 Year Sinking Fund Debentures (b)	July 1, 2002	U.S. \$100,000	1,228	1,228
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling		(11,764)
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling		
Amount included in current liabilities			746,589	647,314
Total Bonds and Debentures				
Government of Canada Loans and Advances (c, h)				
Canadian Government Railways advances for working capital		Canadian	16,984	16,984
Financing and Guarantee Acts loans (d)		Canadian	250,860	271,193
Refunding Act, 1955 loans for debt redemption (d)		Canadian	1,069,118	991,859
Loans for capital expenditures (e)		Canadian	128,492	131,486
Amounts included in current liabilities			(11,486)	(6,379)
Total Government of Canada Loans and Advances			1,453,968	1,405,143
Other				
Amounts owing under equipment purchase agreements (f)		U.S. \$185,699 (1976— \$180,142)	186,050	179,446
Amounts included in current liabilities			(6,603)	(5,286)
Total Other			179,447	174,160
			2,380,004	2,226,617
			3,751	4,146
Less: unamortized discount on long-term debt				
Long-Term Debt			\$ 2,376,253	\$ 2,222,471

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

(a) Guaranteed by the Government of Canada.

(b) It is a condition of the 5½% bonds due in 1985 and the 5% bonds due in 1987, that the Company will use its best efforts to purchase during each quarter of each calendar year to maturity when available in the open market at prices not greater than their respective original issue prices, at least ½ of 1% of the principal amount of the issue.

It is a condition of the 8½% bonds due in 1987 that the Company will use its best efforts to purchase bonds during each of the following twelve-month periods and in the aggregate principal amounts set forth below:

During each 12-month period commencing March 1	Principal Amount
1978	\$ 2,400,000
1979	1,800,000
1980-1986	1,200,000

in each case at a price not exceeding the offering price (99¼%).

For the 8½% debentures due in 2002 there is a mandatory sinking fund provision under which the Company will pay before July 1, in each of the years 1983 to 2001 inclusive, an amount sufficient to redeem U.S. \$5,000,000 principal amount of debentures at 100% of their principal amount or deliver to the sinking fund debentures otherwise acquired of equivalent principal amount.

- (c) Weighted average interest rate on Government of Canada loans and advances outstanding at December 31, 1977, was 7.7% per annum.
- (d) Government of Canada loans in the amount of \$521.0 million falling due within twelve months are included in long-term debt rather than in current liabilities at that date, since they are expected to be refinanced with the Government, as described in Note (g) below. These Government of Canada loans comprise \$465.2 million in the form of six-month or demand notes and \$55.8 million of other loans.
- (e) Payable by semi-annual instalments of \$7.16 million covering principal and interest to August 21, 1995.
- (f) Secured by rolling stock and payable by principal instalments in U.S. dollars, as follows:

Principal outstanding Dec. 31, 1977	Semi-annual Instalment	Period		Annual Interest Rate
		From	To	
(in thousands of U.S. dollars)				
\$ 8,400	\$ 1,200	January 1978	January 1981	9.00%
38,000	1,900	July 1981	January 1991	9.75%
50,000	2,500	July 1981	January 1991	9.75%
11,280	{ 940	January 1978	July 1981	8.50%
	{ 1,880	January 1982	July 1982	
8,452	{ 704	January 1978	January 1982	8.00%
	{ 1,409	July 1982	January 1983	
33,840	1,880	January 1983	July 1991	9.00%
25,355	1,409	July 1983	January 1992	8.50%
3,030	Various*	May 1978	November 1989	8.125%
6,336	231	June 1978	December 1992	8.625%
	Quarterly Instalment			
1,006	67	January 1978	July 1981	8.35%
\$185,699				

* Repayable by semi-annual instalments of \$200,000 representing blended payments of principal and interest, with the principal portion of the payments increasing from year to year.

(g) Principal amounts due in the years indicated, and expected Government refinancing, on debt outstanding at December 31, 1977, are as follows:

Year ending December 31:	Principal amount maturing	Expected Government refinancing
	(in thousands)	
1978	\$ 77,268	\$ 55,800
1979	340,771	317,000
1980	105,339	81,000
1981	492,938	467,250
1982	223,546	198,941
1983-1987	455,194	198,399
1988-1992	131,857	
1993-1997	60,473	
1998-2002	26,480	

Amounts of maturing principal for each period, shown as "Expected Government refinancing" in the above table, represent the portion of principal amounts maturing of a type which has been customarily refinanced with the Government in the past. Recent refinancings with the Government were made subject to amortization of the principal amount over a period of 20 years. It is to be expected that at least some portion of future refinancings will be subject to amortization. Principal amounts maturing in excess of expected Government refinancing represent the principal amount of the 8½% bonds, due 1986, the 8½% bonds, due 1987, and the 8½% debentures due 2002, including planned amortization of a portion of the principal amounts thereof prior to maturity, and amounts required for amortization of debt with respect to which amortization schedules have been fixed.

Excluded from principal amounts maturing in the above table is the principal amount of Government loans under various Canadian National Railways Financing and Guarantee Acts and the Canadian National Railways Refunding Act, 1955, which are in the form of six-month or demand notes and have been consistently refinanced with the Government at maturity. The outstanding principal amount of these loans was \$465.2 million at December 31, 1977.

(h) See Note 13(a) and 13(b) regarding subsequent events which are expected to alter significantly the amounts of Government of Canada loans and advances outstanding and arrangements for their repayment.

Note 5: Shareholder's Equity

- (a) The capital stock of the Canadian National Railway Company (other than the 4% preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of Government assistance to railways as shown in the Public Accounts of Canada.
- (b) As authorized by annual Government appropriation the Government of Canada purchases 4% preferred stock at the price of \$1 per share, in amounts equal to approximately 3% of gross revenues for the period. Amounts recorded under this arrangement for the two years ended December 31, 1977, were as follows:

	Year ended December 31	
	1977	1976
(in thousands of shares)		
Balance—beginning of year	1,504,478	1,436,246
Additions during year	73,991	68,232
Balance—end of year	1,578,469	1,504,478

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

(c) Capital investment of Government of Canada in Canadian Government Railways represents the assets entrusted to the Company by the Government of Canada for management and operation at the book values at the time of their entrustment.

Note 6: Major Commitments

(a) The Company had commitments as at December 31, 1977, for rentals under leases, the significant portion of which is in respect of railway rolling stock. These commitments are as shown below:

	Non-Cancellable Leases	
	Capital Leases	Other
	(in thousands)	
Years ending December 31:		
1978	\$ 28,899	\$ 50,350
1979	28,899	48,621
1980	32,375	47,179
1981	32,584	45,158
1982	32,688	43,351
1983—1987	173,261	175,926
1988—1992	76,816	80,159
1993—1997	7,288	12,583
1998	811	952
Total minimum lease payments	413,621	\$ 504,279
Less amount representing interest	236,650	
Present value of net minimum lease payments under capital leases	\$ 176,971	

Many of the leases provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(b) Rental expenses under lease arrangements were:

	Year ended December 31	
	1977	1976
	(in thousands)	
Total expenses	\$ 115,287	\$ 96,864
Capital leases	\$ 26,214	\$ 21,700

(c) Net reduction in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases satisfying the criteria of capital leases under accounting principles proposed by the Canadian Institute of Chartered Accountants had been capitalized, are as follows:

	Year ended December 31	
	1977	1976
	(in thousands)	
Net reduction in income	\$ 6,361	\$ 6,875
Increase in Assets		
Property Investment		
Leased property under capital leases	\$ 209,201	\$ 198,936
Less accumulated amortization	50,027	36,704
	\$ 159,174	\$ 162,232
Increases in Liabilities		
Current Liabilities		
Present value of obligations under capital leases	\$ 9,882	\$ 9,228
Non-Current Liabilities		
Present value of obligations under capital leases	\$ 176,971	\$ 176,325
Less current portion	9,882	9,228
	\$ 167,089	\$ 167,097

Note 7: Subsidies

Railway revenues include the following subsidies from the Government of Canada:

	Year ended December 31	
	1977	1976
	(in thousands)	
(a) payments under the Railway Act paid under authority of that Act and Appropriation Act No. 4, 1975 in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	\$ 240,621	\$ 255,218
(b) vessel subsidies	94,614	85,863
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	14,166	15,332
	\$ 349,401	\$ 356,413

During 1977, an error was discovered which had caused claims for payments under the Railway Act submitted in respect of 1974 and 1975 to be overstated by \$22,300,000. The correction of this error increased the reported deficits for the years affected, and an equivalent amount has accordingly been recovered from the Government of Canada.

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age, based on compensation and length of service. Pension costs are as follows:

	Year ended December 31	
	1977	1976
	(in thousands)	
	\$ 148,304	\$ 143,207

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

The amount of past service costs remaining to be charged to operations at December 31, 1977, based on the latest actuarial valuation as at December 31, 1975, adjusted for subsequent changes, amounted to:

	At December 31	
	1977	1976
	(in thousands)	
Canadian plans	\$ 1,048,841	\$ 1,058,720
U.S. plans.....	14,241	14,342
	\$ 1,063,082	\$ 1,073,062

This amount is being charged to operations in the following annual amounts, including principal and interest:

	Annual Cost (in thousands)
1978—1992	\$ 105,613
1993—1996	27,046
1997—2014	22,936
2015—2027	22,040

The charge to operations was determined on basis consistent with the previous year and exceeded the funding requirement by \$23,177,000, which amount is included in the Consolidated Balance Sheet in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1975, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by \$463.4 million.

Note 9: Income Taxes

Undepreciated capital cost for income tax purposes exceeds the net book value of depreciable assets by about \$1.4 billion which is available to reduce taxable income of future years.

Note 10: Earned Surplus

Earnings remaining after payment of non-cumulative dividends on the 4% preferred stock of Canadian National Railway Company must be paid to the Receiver General for Canada, unless the Governor in Council directs that the whole or any part of such amount shall be applied in discharge of such obligations of the System as the Governor in Council may prescribe.

The surplus at December 31, 1976, was carried forward in the balance sheet and on March 30, 1977, the Governor in Council by Order-in-Council No. 1977-844 directed that an amount equal to the net income remaining in the accounts of the System for the 1976 fiscal year, being \$11,763,744, be applied in partial discharge of the 5% bonds of the Company which matured on May 15, 1977. This amount has now been so applied and has been reclassified as a current liability as at December 31, 1976. The net income remaining for the 1977 fiscal year has been similarly carried forward in anticipation of authority to apply an equal amount in discharge of specified obligations.

Note 11: Anti-Inflation Act

The Anti-Inflation Act provides for the restraint of profit margins, prices, dividends and compensation. The System is subject to this legislation but has no unrecorded or contingent liability in that respect.

Note 12: Restatement of Comparative Figures

During 1977, changes were made to improve the classification of certain items and for comparative purposes the related figures for 1976 have been restated.

Note 13: Subsequent Events

- (a) Legislative proposals are before Parliament which, if enacted, would consolidate into no par value capital stock of the Company all the elements of Shareholder's equity other than earned surplus; it would also increase Shareholder's equity by the conversion to capital stock of an amount of \$808 million of debt owing to the Government of Canada. The effective date of these changes would be December 31, 1977.

The proposed legislation would also:

- consolidate into one debt all remaining debt of the Company to the Government, on terms and conditions to be approved by the Governor in Council on the recommendation of the Minister of Finance and the Minister of Transport;
- repeal present legislation which requires the Company to pay all earnings to the Government unless the Government directs that all or part of such earnings be applied in discharge of specified Company obligations;
- repeal the statutory prohibition against funding any income deficit;
- require payment to the Receiver General for Canada of a dividend equal to 20% of net income for 1978 and subsequent years, or such greater percentage as the Governor in Council may direct;

Concurrent with adoption of the proposed legislation, the arrangement whereby the Government of Canada has made annual purchases of the Company's 4% preferred stock to provide funds for the Company's capital expenditures will be discontinued. At the same time the acquisition of 4% preferred stock by the Minister of Finance for 1977 would be restricted to an amount of \$51,448,697. This would effectively reduce the amount of preferred stock to be consolidated as no par value capital stock in the Pro Forma Consolidated Balance Sheet as at December 31, 1977, by 22,542,145 shares to 1,555,926,732.

- (b) On February 2, 1978, Royal Assent was given to legislation which, when it comes into force on a day to be fixed by proclamation, will cancel the Air Canada shares held by the Company and will authorize cancellation of Company debt to the Government equal to the Company's investment in the capital stock of Air Canada. The legislation will also authorize the Government to cancel Air Canada debt to the Company and an equivalent amount of Company debt to the Government.

(c) The following table illustrates the changes in the Consolidated Balance Sheet that implementation of the legislation described in Note 13(a) and 13(b) would bring about:

	As report- ed December 31, 1977	Pro Forma December 31, 1977
	(in thousands)	
Assets		
Current assets	\$ 713,443	\$ 690,901
Insurance fund	15,188	15,188
Investments	415,553	66,076
Property investment	3,498,342	3,498,342
Other assets and deferred charges	55,695	55,695
	<u>\$ 4,698,221</u>	<u>\$ 4,326,202</u>
Liabilities		
Current liabilities	\$ 589,462	\$ 589,462
Provision for insurance	15,188	15,188
Other liabilities and deferred credits	114,175	114,175
Long-term debt	2,376,253	1,218,776
Capital stock of subsidiary companies owned by public	4,345	4,345
	<u>3,099,423</u>	<u>1,941,946</u>
Shareholder's Equity		
4% preferred stock of Canadian National Railway Company	1,578,469	
Capital investment of Government of Canada in Canadian Government Railways	428,397	
Reduction in recognition of depreciation attributable to years prior to the adoption of depreciation accounting	(807,813)	
Capital stock of Canadian National Railway Company, no par value:		
6,000,000 shares authorized, issued and outstanding	\$359,963	2,344,474
Earned surplus	39,782	39,782
	<u>1,598,798</u>	<u>2,384,256</u>
	<u>\$ 4,698,221</u>	<u>\$ 4,326,202</u>

- (d) Canaven Limited, a wholly-owned subsidiary of the Company, was incorporated in 1976 to bid for the construction, equipping and commissioning of a new 700-kilometre railway line in Venezuela. Subsequently, Canaven has entered into a consortium agreement with Spanish and Venezuelan participants under the name «Escaven». Escaven is currently negotiating a general contract with Venezuelan national railway interests under which Escaven would have responsibility for the above-described undertaking.
- (e) Early in 1978, the Company arranged, subject to approval by the Governor in Council, to sell, by way of a private placement, sinking fund debentures payable in U.S. currency and to mature in 1998 in an amount not to exceed U.S. \$125 million.
- (f) By Order-in-Council dated February 9, 1978, the Company received authorization to acquire all of the issued shares of CN Marine Corporation which will be a consolidated subsidiary. This Company was recently incorporated with the intention of having it own and operate the vessels and facilities used in Atlantic Provinces ferry and coastal services which are at present operated by the Company. It is expected that these properties will be transferred from the Government to the Company for conveyance to CN Marine Corporation, which will thereafter provide the vessel services under compensatory contract arrangements with the Government. The value of assets transferred from Government ownership will be recorded as an increase in the Company's Shareholder's Equity.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED
(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
 Ottawa, Ontario
 February 14, 1978

THE HONOURABLE OTTO LANG, P.C., M.P.,
 MINISTER OF TRANSPORT,
 OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1977. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement gives a true and fair view of the financial position of the Company as at December 31, 1977 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS		1977	1976	LIABILITIES		1977	1976
Current				Current			
Cash	\$	1,369	\$ 1,447	Accounts payable	\$		\$ 110
Deposit with Receiver General		95,000	95,000	Matured bonds—unclaimed (Note 2)		14,025	14,025
		96,369	96,447			14,025	14,135
Final instalment on agreement of sale of vessels (Note 1)		470,400	470,400	Amounts due Canada arising on reduction of capital stock		324,024	324,024
						338,049	338,159
				EQUITY OF CANADA			
				Capital stock			
				Authorized, issued and fully paid—10 shares of \$100 each, less discount of \$24		976	976
				Retained earnings			
				Balance at beginning of the year		227,712	227,710
				Add: Bank interest		42	42
						227,754	227,752
				Less: Sundry expense		10	40
				Balance at end of the year		227,744	227,712
		\$566,769	\$566,847			\$566,769	\$566,847

The accompanying notes are an integral part of the financial statement.

Approved on behalf of the Board

G. R. MAC GOUGAN
Director

STANLEY L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED—*Concluded*NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1977

1. History and current status of the Company

The active operations of the Company ceased during 1957 on the sale of its fleet of eight vessels to Cuban interests. The final instalment was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful and current legal opinion is that the monies will only be collected when the regulations are repealed. A waiver of the application of the statute of limitations has been obtained until January 1, 1979, and further extensions will be obtained as required. At the present time, legal counsel is examining the possibility of winding-up the affairs of the Company.

2. Matured bonds—unclaimed

The matured bonds have been outstanding since March 1, 1955 and as a result there is no legal obligation to redeem these bonds. Notwithstanding this, the Company intends to honour any of the outstanding bonds should they be presented.

3. Remuneration of directors and officers

The Company has four directors of whom three are also officers. All are public servants and receive no remuneration from the Company.

CANADIAN PATENTS AND DEVELOPMENT LIMITED
(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
May 31, 1978

THE HONOURABLE JACK H. HORNER, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1978 and the statements of surplus, income and expense and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as noted below.

I was unable to satisfy myself concerning the amount of royalty income set forth in the statement of income and expense because of the inadequacies of the system to verify royalties earned and reported.

In my opinion, except for the effect of any adjustments which might have been required had I been able to satisfy myself with respect to the amount of royalty income, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, except for the failure to apply adequate procedures to check the accuracy of royalties earned as reported by licensees, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash	\$ 576	\$219,585	Accounts payable and accrued liabilities	\$438,405	\$468,470
Short-term investments in term deposits	170,000		Royalties paid in advance	32,861	22,480
Accounts receivable	255,526	355,089		471,266	490,950
Interest accrued on investments	4,219	4,194	Provision for employee termination benefits	46,100	45,500
	430,321	578,868		517,366	536,450
Investments in bonds (market value, 1978, \$375,063; 1977, \$380,263) (Note 3)	420,250	420,250	EQUITY OF CANADA		
Patent rights at nominal value (Note 4)	1	1	Capital stock		
Experimental equipment on loan to licensee at nominal value (Note 5)	1	1	Authorized—10,000 shares of no par value		
			Issued—5,000 shares, fully paid	296,199	296,199
			Surplus:	37,008	166,471
				333,207	462,670
	\$850,573	\$999,120		\$850,573	\$999,120

The accompanying notes are an integral part of the financial statements.

Certified correct:

W. M. HILL
General Manager

Approved by the Board:

W. G. SCHNEIDER
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Royalties Income.....	\$ 782,003	\$ 949,562
Less: Awards to inventors.....	61,695	79,099
Payable to third parties in accordance with agreements.....	243,968	253,749
	305,663	332,848
	476,340	616,714
Other Income		
Service charges under agency agreements.....	49,084	49,761
Interest on investments.....	50,280	50,640
Interest charged on overdue accounts.....	12,543	
Miscellaneous.....	4,368	
	116,275	100,401
	592,615	717,115
Expense		
Salaries and employee benefits (Note 6).....	521,169	476,163
Patent agents' fees and other patenting expenses (Note 7).....	140,001	184,594
Evaluation of compounds.....	106,146	96,719
Professional and special services.....	64,380	50,087
Accommodation, equipment and other rentals.....	60,059	58,812
Office supplies, printing, equipment and furnishings.....	25,300	21,822
Travel and removal.....	18,557	22,700
Communications.....	15,672	13,972
Bad debts expense.....	13,640	35,250
Loss on sale of investments.....		3,812
Miscellaneous.....	7,154	1,239
	972,078	965,170
Excess of Expense over Income.....	\$ 379,463	\$ 248,055

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year.....	\$ 166,471	\$ 164,526
Funds provided by Parliamentary		
Appropriation: Science and Technology Vote 20.....	250,000	250,000
Less: Excess of expense over income.....	379,463	248,055
	(129,463)	1,945
Balance at end of the year.....	\$ 37,008	\$ 166,471

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriation.....	\$ 250,000	\$ 250,000
Redemption of bonds at date of maturity.....		100,000
	250,000	350,000
Funds applied		
Excess of expense over income.....	379,463	248,055
Items not requiring an outlay of funds		
Loss on sale of investments.....		3,812
Increase in provision for employee termination benefits.....	600	10,000
	378,863	234,243
Increase (decrease) in working capital during the year.....	(128,863)	115,757
Working capital (deficiency), beginning of the year.....	87,918	(27,839)
Working capital (deficiency), end of the year.....	\$ (40,945)	\$ 87,918

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Company

Canadian Patents and Development Limited was established to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Company receives and processes industrial and intellectual property under arrangements with Federal Government Departments, Crown Corporations and Agencies, universities, and other publicly financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Company pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Industrial and intellectual property rights

Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to expense as incurred.

Development expenditures

Expenditures for development assistance and equipment under development contracts are charged to expense as incurred and any recoveries are recorded as income in the year received.

Royalties

The Company estimates the amount of royalties receivable as at the year-end, based on the operations of their licensees to that date. The portion of the royalties that is applicable to third parties is credited to them in accordance with the agreement under which the rights were acquired.

Service charges on overdue accounts

The Company effects a service charge of 1% per month on the overdue portion of accounts receivable.

Investment in bonds

The Company carries investments in bonds at cost since it is management's intention to hold the bonds to their dates of maturity. Differences between cost and par value are not amortized over the life of the bonds.

3. Investment in bonds

Details relating to the investments in bonds are as follows:

Par Value	Interest Rate	Maturity Date	Cost	Market Value
\$ 25,000	7½%	October 1, 1978	\$ 25,000	\$ 24,913
100,000	5½%	August 1, 1980	103,750	94,100
50,000	4 %	February 1, 1981	44,000	44,800
250,000	6¼%	February 15, 1989	247,500	211,250
<u>\$425,000</u>			<u>\$420,250</u>	<u>\$375,063</u>

4. Unexpired patent rights

To date, from 1948, approximately \$1,582,645 has been expended on the current inventory of unexpired patent rights for inventions.

5. Equipment purchased under development contracts

The cost of equipment purchased under active development contracts and held by a licensee amounts to \$123,500.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Employee benefits not charged to the Company

The National Research Council performs certain personnel functions for the Company including the payment of salaries. The Company reimburses the Council for the amount of gross salaries paid on its behalf but not with respect to the employer's share of the cost of certain of the related employee benefits. The cost of the latter is estimated to be equivalent to 13% of gross salaries.

7. Patent agents' fees and other patenting expenses

The Company incurs expense with respect to obtaining and maintaining patents on inventions. Some of this expense is recoverable. A summary for the year is as follows:

	1978	1977
Gross expense	\$291,117	\$316,910
Recovery	151,116	132,316
Net expense	<u>\$140,001</u>	<u>\$184,594</u>

8. Executive remuneration

Salaries for 1978 include remuneration of directors as directors \$2,125 (1977—\$1,875) and remuneration of officers as officers \$90,936 (1977—\$83,588). Nine of the twelve directors and three of the five officers received executive remuneration. Two officers are also directors.

9. Unrecorded royalties receivable

Due to uncertainties of collection there has not been reflected in the financial statements the unpaid portion of royalties amounting to \$166,150 with respect to the prior years operations of a foreign licensee which had been in dispute because of differences between that licensee and others using the invention. In 1973 a five year agreement was entered into with a new foreign licensee who agreed to pay the outstanding amount on the basis of future sales with the unpaid balance as at March 31, 1978 to be remitted thirty days after that date. Since the new licensee did not make any payments up to March 31, 1978, the full amount became due and remains unpaid at the time of preparing the 1978 financial statements. Any amounts received by the Company from the licensee may result in a payment to the inventor of up to 15% of such amounts received in accordance with the Public Servants Inventions Act.

10. Legislation affecting ownership of the Company

Legislation to effect the transfer of ownership and the reporting relationship of the Company from the Minister of State for Science and Technology to the Minister of Industry, Trade and Commerce was passed by Parliament in June 1977, but was not Proclaimed until May 1, 1978. With the coming into force of this legislation, Bill C-26, the shares registered on the share register of the Company in the name of the Council are transferred to the Minister of Industry, Trade and Commerce.

11. Comparative figures

Certain of the 1977 comparative figures have been reclassified to conform with the presentation adopted in 1978.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 22, 1978

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF FISHERIES AND THE ENVIRONMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Saltfish Corporation as at March 31, 1978 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash	\$ 886,310	\$ 769,736	Accounts payable and accrued liabilities	\$ 1,239,843	\$ 1,384,358
Accounts receivable (Note 3)	2,292,850	3,318,251	Loans from Canada (Note 8)	3,400,000	7,500,000
Inventories (Note 4)	3,037,023	5,606,427	Current portion of long-term debt (Note 8)	162,500	162,500
Prepaid expenses	41,398	12,745		4,802,343	9,046,858
	6,257,581	9,707,159			
Long-term receivables	100,517	88,257	Long-term		
Deferred charges (Note 5)	28,137		Loans from Canada, net of current portion (Note 8)	956,000	1,118,500
Fixed (Notes 6 and 7)			Provision for employee termination benefits	59,518	57,999
Building and equipment, at cost	1,681,709	1,552,596		1,015,518	1,176,499
Less: Accumulated depreciation and amortization	562,020	417,547	EQUITY		
	1,119,689	1,135,049	Retained earnings		
			Appropriated (Note 9)	1,619,000	707,108
			Unappropriated	69,063	
				1,688,063	707,108
	\$ 7,505,924	\$ 10,930,465		\$ 7,505,924	\$ 10,930,465

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

L. S. BRADBURY
Director

C. ROBIN MOLSON
Director

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Unappropriated retained earnings at beginning of the year	\$	\$
Net income (loss) for the year	980,955	(125,338)
	980,955	(125,338)
Add: Appropriations returned		125,338
Less: Appropriated retained earnings (Note 9)	911,892	
Unappropriated retained earnings at end of the year	69,063	
Appropriated retained earnings at beginning of the year	707,108	832,446
Less: Appropriations returned		125,338
Add: Appropriated retained earnings (Note 9)	911,892	
Appropriated retained earnings at end of the year	1,619,000	707,108
	\$ 1,688,063	\$ 707,108

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Operations		
Net income (loss) for the year	\$ 980,955	\$ (125,338)
Add: Depreciation not requiring an outlay of funds	152,758	141,229
	1,133,713	15,891
Long-term receivables becoming current		19,263
Proceeds on disposal of fixed assets	16,153	13,569
Increase in provision for employee termination benefits	1,519	57,999
	1,151,385	106,722
Funds applied		
Deferred charges	28,137	
Addition to fixed assets	153,551	99,090
Increase in long-term receivables	12,260	
Long-term debt becoming current	162,500	162,500
	356,448	261,590
Increase (decrease) in working capital	794,937	(154,868)
Working capital, beginning of the year	660,301	815,169
Working capital, end of the year	\$ 1,455,238	\$ 660,301

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Sales	\$ 21,542,466	\$ 17,308,108
Less: Freight, insurance and sales adjustments	2,280,680	1,883,214
	19,261,786	15,424,894
Cost of sales		
Product costs	15,666,908	13,574,964
Transportation, storage and packages	1,298,094	1,223,486
Other buying costs	373,366	316,867
	17,338,368	15,115,317
Less: Deficiency payments from Fisheries Prices Support Board of Government of Canada (Note 10)	300,300	710,580
	17,038,068	14,404,737
Gross margin	2,223,718	1,020,157
Other expenses		
Selling	304,584	262,293
Administrative	496,056	455,739
Other (Note 11)	442,123	427,463
	1,242,763	1,145,495
Net income (loss) for the year	\$ 980,955	\$ (125,338)

The accompanying notes are an integral part of the financial statements.

CANADIAN SALTFISH CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in March 1970, to improve the earnings of the primary producer of cured saltfish. The Corporation is an agency Crown Corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$15 million.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

2. Significant accounting policies

Depreciation and amortization

Depreciation is provided in the accounts on the straight-line method using rates of 5%, 10% and 20% for building, equipment, and furniture and fixtures, respectively. Leasehold improvements are amortized over the remaining term of the lease.

Foreign currency translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

Deficiency payments

Deficiency payments from the Fisheries Prices Support Board of the Government of Canada are made to support the price paid by the Corporation for small codfish. Such payments are considered as recoveries of amounts paid to fishermen and are deducted from the cost of sales in the Statement of Operations in the year in which the processed fish is sold by the Corporation.

Agreements with fish processors

The Corporation operates under a common processing agreement with its agents.

In the case of the Corporation's own plant, there is a management agreement with the agent which is supplemental to the common contract. This agreement provides for the Corporation to share in the agent's operating profit, and in the event of a loss, the agent receives a guaranteed fixed fee and the loss is absorbed by the Corporation.

The year-end of the management agreement is May 31. The profits or losses for the operation for the year ending each May are recorded in the Corporation's fiscal year for the following March 31.

For the year ending March 31, 1977, the Corporation's accounts include an amount of \$19,405 representing the Corporation's share of the agent's net income for the year ending May 31, 1976. For the year ending March 31, 1978 the Corporation's accounts include the amount of \$148,880 of which \$105,204 represents costs attributable to unusual operating conditions which under the agreement is a proper charge to the agent's operations for the year ending May 31, 1977. The remaining \$43,676 represents the operating loss for the period including the guaranteed fixed fee provided for under the agreement.

3. Accounts receivable

Accounts receivable are made up of the following categories:

	1978	1977
Trade	\$ 1,872,363	\$ 2,438,068
Provincial governments	205,585	133,718
Federal Government	24,667	563,917
Other	190,235	182,548
	<u>\$ 2,292,850</u>	<u>\$ 3,318,251</u>

4. Inventories

Inventories are made up of the following categories:

	1978	1977
Fish, at lower of cost and net realizable value	\$ 2,605,183	\$ 4,982,839
Packages and supplies, at cost	202,937	400,614
Salt, at cost	228,903	222,974
	<u>\$ 3,037,023</u>	<u>\$ 5,606,427</u>

5. Deferred charges

The Corporation has deferred certain engineering and design costs incurred under a programme which provides funds for the improvement of processing and storage facilities.

Funds to be expended under this program have been provided for in the 1977-78 year. The improvements will be made in the 1978-79 year and details of the implementation of the program are yet to be finalized.

6. Fixed assets

1978				
	Cost	Accumulated depreciation and amortization	Net book value	Depreciation expense and amortization
Building	\$ 246,760	\$ 24,578	\$ 222,182	\$ 12,338
Equipment	1,335,684	448,318	887,366	133,891
Furniture and fixtures	54,993	50,776	4,217	3,567
Leasehold improvements	44,272	38,348	5,924	2,962
	<u>\$ 1,681,709</u>	<u>\$ 562,020</u>	<u>\$ 1,119,689</u>	<u>\$ 152,758</u>
1977				
	Cost	Accumulated depreciation and amortization	Net book value	Depreciation expense and amortization
Building	\$ 244,799	\$ 12,240	\$ 232,559	\$ 12,240
Equipment	1,212,530	322,712	889,818	122,233
Furniture and fixtures	53,455	47,209	6,246	4,614
Leasehold improvements	41,812	35,386	6,426	2,142
	<u>\$ 1,552,596</u>	<u>\$ 417,547</u>	<u>\$ 1,135,049</u>	<u>\$ 141,229</u>

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978—*Concluded*

7. Lease agreement for land

The land on which the building is located is leased from the National Harbours Board. This lease agreement, which terminates on July 31, 1984 and contains a provision for two further ten-year periods, requires annual lease payments by the Corporation of \$2,747.

8. Loans from Canada

Loans from Canada, used to finance current assets, are interest bearing and repayable within one year. Loans obtained to finance capital expenditures also bear interest and are subject to repayment in ten equal installments. Outstanding long-term loans are as follows:

Due date	Interest rate	Net Balance March 31, 1978	Annual principal payments
March 25, 1984	7½%	\$ 270,000	\$ 54,000
June 19, 1984	7½%	441,000	73,500
September 22, 1985	7½%	157,500	22,500
March 31, 1986	8%	87,500	12,500
		<u>\$956,000</u>	<u>\$162,500</u>

9. Appropriations of retained earnings

The Board of Directors established that the following amounts be appropriated from retained earnings:

	March 31, 1978	Increase	March 31, 1977
General contingencies	\$ 500,000	\$336,892	\$ 163,108
Processing and quality improvements	350,000	250,000	100,000
Research and development	100,000		100,000
Repayment of loan indebtedness	162,500		162,500
Reinvestment in fixed assets	506,500	325,000	181,500
	<u>\$1,619,000</u>	<u>\$911,892</u>	<u>\$ 707,108</u>

10. Deficiency payments

Deficiency payments from the Fisheries Prices Support Board of the Federal Government, in support of the price paid by the Corporation for small codfish, have been applied to reduce the cost of sales in the amount of \$300,300 received with respect to inventory on hand as at March 31, 1977, and sold during the year ended March 31, 1978.

In addition, the Fisheries Prices Support Board in 1977/78 supported the price of small size fish to the fishermen in the amount of \$161,754. The Corporation acted as the vehicle for facilitating payment in that funds under this program were channelled to the fishermen through the Corporation. This did not have any bearing on the Corporation's costs or revenues.

11. Other expenses

Other expenses include the following:

	1978	1977
Interest expense—long term	\$ 87,740	\$ 100,859
—current	535,254	534,746
Gain on foreign exchange	(180,871)	(208,142)
	<u>\$ 442,123</u>	<u>\$ 427,463</u>

12. Anti-inflation legislation

The Corporation is subject to, and has complied with, controls on compensation under the Anti-Inflation Program of the Government of Canada.

13. Comparative figures for 1976/77

Certain figures for 1977, presented for comparative purposes, have been restated to conform to the 1978 presentation.

W. E. JARVIS
Chief Commissioner
R. L. KRISTJANSON
Assistant Chief Commissioner
C. W. GIBBINGS
Commissioner
J. L. LEIBFRIED
Commissioner
F. M. HETLAND
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1976-77 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1976 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1977
(with prior year figures for the 1975-76 Pool Account for comparison)

EXHIBIT II

	1976-77		1975-76	
	Bushels	Amount	Bushels	Amount
Wheat acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	535,923,576	\$ 1,584,370,957	520,463,159	\$ 1,924,807,368
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	1,223,906	3,714,501	1,956,204	7,436,290
Purchased from prior year Pool Account—Wheat	106,757,758	396,374,777	75,880,513	306,881,057
	643,905,240	1,984,460,235	598,299,876	2,239,124,715
Wheat sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	51,457,474		48,265,426	
Export	364,911,762		311,337,698	
Weight losses in transit and in drying	321,787		1,453,911	
	416,691,023	1,442,836,388	361,057,035	1,532,020,980
Wheat stocks—being wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31				
Domestic	16,897,807		17,842,140	
Export	182,620,135		112,642,943	
Sale to the subsequent Pool Account—Wheat	27,696,275		106,757,758	
	227,214,217	730,648,994	237,242,841	914,488,095
	643,905,240	2,173,485,382	598,299,876	2,446,509,075
Surplus on wheat transactions		189,025,147		207,384,360
Operating costs:				
Carrying charges:				
Carrying charges on wheat stored in country elevators		33,179,572		29,654,588
Storage on wheat stored in terminal elevators		9,162,521		13,644,455
Net interest paid to agents on agency wheat stocks		1,515,307		3,313,352
		43,857,400		46,612,395
Country elevator administrative charges		4,018,960		3,234,677
Bank interest, bank charges and net interest on other Board accounts		12,438,893		37,234,495
Demurrage		1,793,994		2,674,987
Net additional freight on wheat shipped from country stations to terminal positions		1,085,375		1,131,599
Handling and stop-off on wheat warehoused at interior terminals		34,440		78,750
Drying charges		176,590		3,291,569
Wheat Board administrative and general expenses		8,761,111		9,621,965
		72,166,763		103,880,437
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1976 to October 31, 1977		\$ 116,858,384		\$ 103,503,923

THE CANADIAN WHEAT BOARD—Continued

1976-77 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1976 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1977
(with prior year figures for the 1975-76 Pool Account for comparison)

EXHIBIT III

	1976-77		1975-76	
	Bushels	Amount	Bushels	Amount
Oats acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	34,171,206	\$ 39,303,058	29,075,637	\$ 33,247,823
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	15,861	18,897		
Purchased from prior year Pool Account—Oats	9,234,042	15,549,868	10,258,122	19,283,577
	<u>43,421,109</u>	<u>54,871,823</u>	<u>39,333,759</u>	<u>52,531,400</u>
Oats sold:				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	30,086,216	46,825,062	17,527,542	32,063,402
Weight losses in transit and in drying	1,230		23,159	
Oats stocks—being oats stocks on hand July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for period subsequent to July 31	6,529,182	7,684,272	12,549,016	21,388,128
Sale to the subsequent Pool Account—Oats	6,804,481	8,884,601	9,234,042	15,549,868
	<u>43,421,109</u>	<u>63,393,935</u>	<u>39,333,759</u>	<u>69,001,398</u>
Surplus on oats transactions		<u>8,522,112</u>		<u>16,469,998</u>
Operating costs:				
Carrying charges:				
Carrying charges on oats stored in country elevators		2,001,733		2,176,570
Storage on oats stored in terminal elevators		285,575		(116,346)
		<u>2,287,308</u>		<u>2,060,224</u>
Country elevator administrative charges		256,258		181,052
Interest and bank charges		(15,505)		(102,768)
Net additional freight on oats shipped from country stations to terminal positions		302,354		170,359
Drying charges		143		39,480
Wheat Board administrative and general expenses		517,615		502,639
		<u>3,348,173</u>		<u>2,850,986</u>
Surplus on operations of the Board on the Pool Account—Oats for the period from August 1, 1976 to October 31, 1977		\$ 5,173,939		\$ 13,619,012

THE CANADIAN WHEAT BOARD—Continued

1976-77 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 31, 1976 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1977
(with prior year figures for the 1975-76 Pool Account for comparison)

EXHIBIT IV

	1976-77		1975-76	
	Bushels	Amount	Bushels	Amount
Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	185,736,632	\$ 324,108,490	119,623,523	\$ 225,188,464
Net bushels acquired from the adjustment of averages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	88,540	157,562	44,028	80,486
Purchased from prior year Pool Account—Barley			55,641,531	146,310,163
	<u>185,825,172</u>	<u>324,266,052</u>	<u>175,309,082</u>	<u>371,579,113</u>
Barley sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	103,221,295	235,905,490	117,914,615	292,328,626
Weight losses in transit and in drying	115,888		320,812	
Barley stocks—being barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for period subsequent to July 31	37,872,701	71,376,097	57,073,655	137,806,250
Sale to the subsequent Pool Account—Barley	44,615,288	79,272,300		
	<u>185,825,172</u>	<u>386,553,887</u>	<u>175,309,082</u>	<u>430,134,876</u>
Surplus on barley transactions		<u>62,287,835</u>		<u>58,555,763</u>
Operating costs:				
Carrying charges:				
Carrying charges on barley stored in country elevators		9,340,788		9,449,556
Storage on barley stored in terminal elevators		2,099,984		147,404
		<u>11,440,772</u>		<u>9,596,960</u>
Country elevator administrative charges		1,393,135		747,647
Interest and bank charges		(857,375)		578,703
Demurrage		370,396		633,744
Net additional freight on barley shipped from country stations to terminal positions		868,169		(318,509)
Handling and stop-off on barley warehoused at interior terminals		(881)		55,971
Drying charges		360,740		720,002
Wheat Board administrative and general expenses		<u>2,924,923</u>		<u>2,139,743</u>
		<u>16,499,879</u>		<u>14,154,261</u>
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1976 to October 31, 1977		<u>\$ 45,787,956</u>		<u>\$ 44,401,502</u>

1976-77 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1976 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1977
(with prior year figures for the 1975-76 Pool Account for comparison)

EXHIBIT V

	1976-77		1975-76	
	Bushels	Amount	Bushels	Amount
Designated barley acquired:				
Purchased from Producers at Board initial prices in store Thunder Bay or Vancouver	41,412,389	\$ 94,390,348	37,114,886	\$ 71,222,823
Designated barley sold:				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	39,777,967	125,664,972	36,354,432	121,379,559
Designated barley stocks—being designated barley stocks on hand July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for the period subsequent to July 31	1,634,422	4,830,354	760,454	2,199,906
	<u>41,412,389</u>	<u>130,495,326</u>	<u>37,114,886</u>	<u>123,579,465</u>
Surplus on designated barley transactions		<u>36,104,978</u>		<u>52,356,642</u>
Operating costs:				
Country elevator administrative charges		310,494		231,968
Interest and bank charges		(2,143,608)		(3,911,035)
Wheat Board administrative and general expenses		652,149		663,886
		<u>(1,180,965)</u>		<u>(3,015,181)</u>
Surplus on operations of the Board on the Pool Account—Designated Barley for the period from August 1, 1976 to October 31, 1977		<u>\$ 37,285,943</u>		<u>\$ 55,371,823</u>

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1977
(with prior year figures for comparison)

EXHIBIT VI

	1976-77	1975-76		1976-77	1975-76
Administrative and General Expenses:			Allocations to operations:		
Salaries—Board members, officers and staff ..	\$ 7,068,708	\$ 6,840,214	1. Marketing of Producers' grain:		
Unemployment insurance, pension, group insurance, medical and other employee benefits	918,075	750,494	1976-77 Pool Account—Wheat	\$ 4,902,462	
Advisory committee—travelling expenses and per diem allowances	27,306	18,523	1976-77 Pool Account—Oats	312,588	
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received	859,120	797,805	1976-77 Pool Account—Barley	1,699,061	
Telephones—exchange service and long distance calls	179,972	153,389	1976-77 Pool Account—Designated Barley	378,827	
Telegrams, cables and telex expense	112,324	108,560	1975-76 Pool Account—Wheat	4,059,613	
Postage	279,173	174,199	1975-76 Pool Account—Oats	191,899	
Printing, stationery and supplies	470,867	360,278	1975-76 Pool Account—Barley	861,289	
Annual report, mini report and "Grain Matters" etc.	147,858	82,075	1975-76 Pool Account—Designated Barley	267,227	
District meetings	13,335			<u>12,672,966</u>	<u>\$ 11,564,414</u>
Office expense	285,088	269,426	2. Distributing final payments to producers:		
Travelling and transfer of staff	307,818	296,635	(a) Wheat:		
Travelling expenses—inspectors	114,537	110,587	1975-76 Pool Account	102,769	
Legal fees and court costs	33,316	16,011	1974-75 Pool Account	21,857	
Audit fees	60,000	60,000	1973-74 Pool Account	5,848	
Metric coordinator	26,250	30,000	1972-73 Pool Account	2,903	
Tabulating equipment—rental and sundries	1,357,934	1,167,378	1971-72 Pool Account	1,669	
Repair and upkeep of office machines and equipment	25,415	23,956	1970-71 Pool Account	<u>1,346</u>	
Grain market publications and services	29,647	33,680		<u>136,392</u>	<u>139,653</u>
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	345,258	287,393	(b) Coarse Grains:		
Bonds and insurance	11,637	12,312	1975-76 Pool Account—Oats	26,815	
Market development	47,965	30,894	1975-76 Pool Account—Barley	43,735	
Weather surveillance	9,130		1975-76 Pool Account—Designated Barley	11,595	
Grain Exchange dues	8,800	8,600	1974-75 Pool Account—Oats	5,028	
Depreciation on building, furniture, equipment and automobiles	233,572	215,731	1974-75 Pool Account—Barley	8,616	
			1973-74 Pool Account—Oats	1,683	
			1973-74 Pool Account—Barley	2,409	
			1972-73 Pool Account—Oats	1,166	
			1972-73 Pool Account—Barley	1,414	
			1971-72 Pool Account—Oats	717	
			1970-71 Pool Account—Oats	<u>569</u>	
				<u>103,747</u>	<u>84,073</u>
			3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act	60,000	60,000
	<u>\$12,973,105</u>	<u>\$11,848,140</u>		<u>\$12,973,105</u>	<u>\$11,848,140</u>

THE CANADIAN WHEAT BOARD—Concluded

EXHIBIT VII

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1977

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
1957-58 Crop Year	\$ 35,203,467	\$ 35,200,807	\$ 2,660
1958-59 Crop Year	34,369,653	34,366,638	3,015
1959-60 Crop Year	38,492,505	38,489,699	2,806
1960-61 Crop Year	63,912,550	63,904,306	8,244
1961-62 Crop Year	16,656,713	16,651,478	5,235
1962-63 Crop Year	29,251,526	29,245,894	5,632
1963-64 Crop Year	62,136,418	62,126,616	9,802
1964-65 Crop Year	32,961,844	32,955,391	6,453
1965-66 Crop Year	40,600,386	40,595,733	4,653
1966-67 Crop Year	36,668,270	36,661,637	6,633
1967-68 Crop Year	47,280,533	47,275,790	4,743
1968-69 Crop Year	151,852,319	151,710,647	141,672
1969-70 Crop Year	272,777,516	272,153,039	624,477
1970-71 Crop Year	91,105,890	91,056,197	49,693
1971-72 Crop Year	68,142,360	68,052,105	90,255
1972-73 Crop Year	20,754,104	20,707,698	46,406
1973-74 Crop Year	35,259,387	35,126,481	132,906
1974-75 Crop Year	46,635,399	46,270,858	364,541
1975-76 Crop Year	20,236,528	19,911,527	325,001
1976-77 Crop Year	130,594,790	115,165,130	15,429,660
	<u>\$ 1,274,892,158</u>	<u>\$ 1,257,627,671</u>	
Balance to be refunded by Producers as at July 31, 1977			17,264,487
Add:			
Bank interest to July 31, 1977 payable by the Government of Canada		47,127,724	
Less: Amount paid to July 31, 1977		<u>47,013,020</u>	<u>114,704</u>
			17,379,191
Deduct:			
Balance of funds received to cover advance payments in default:			
Government of Canada		1,236,935	
Line Elevator Companies		<u>137,437</u>	
Interest received on default payments		<u>3,216,037</u>	<u>4,590,409</u>
Owing to The Canadian Wheat Board as at July 31, 1977			<u>\$12,788,782</u>

CAPE BRETON DEVELOPMENT CORPORATION*(Established by the Cape Breton Development Corporation Act)***AUDITORS' REPORT**

TO THE HONOURABLE
THE MINISTER OF
REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheet and statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1978, and the related income statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not auditors, we have carried out such inquiries and examinations as we considered necessary in order to accept for purposes of consolidation the reports of other auditors. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1978, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
May 12, 1978

COAL DIVISION
BALANCE SHEET AS AT MARCH 31, 1978

ASSETS			LIABILITIES		
	1978	1977		1978	1977
Current			Current		
Cash	\$ 4,237,226	\$ 2,057,837	Government of Canada—Advances (Note 3)	\$ 10,000,000	\$ 10,000,000
Accounts receivable (Note 2)	11,013,387	10,941,898	Accounts payable—trade (Note 5)	4,623,548	8,286,327
Inventories, at the lower of cost and net realizable value			Accrued wages and vacation pay	7,253,036	6,752,108
Coal	22,727,366	9,426,382	Accrued charges	500,000	1,700,000
Operating materials and supplies	7,746,372	7,450,618	Employees' deductions	3,022,250	2,632,280
Prepaid expenses	92,442	259,383	Current portion of long term debt		1,464,267
	45,816,793	30,136,118		25,398,834	30,834,982
Fixed			Long term (Note 3)		
Lingan Mine	39,490,406	36,678,810	Government of Canada	13,600,000	13,600,000
Prince Mine	14,075,445	13,739,009	Accrued interest—during construction	1,042,674	1,042,674
Machinery—other mines	18,243,569	17,656,541	Accrued interest—operation	1,217,125	
Coal preparation plant	36,117,222	35,771,049		15,859,799	14,642,674
Devco Railway	5,717,898	5,371,873	Less: current portion		1,464,267
Other plant and equipment	5,492,300	4,080,797		15,859,799	13,178,407
Other real estate	653,130	648,030			
	119,789,970	113,946,109	EQUITY		
Less: Realizations	343,128	256,310	Equity of Canada		
	119,446,842	113,689,799	Proprietor's equity account per statement attached (Note 1A)	89,089,945	76,038,647
Accumulated depreciation (Note 1B)	34,915,057	23,773,881			
	84,531,785	89,915,918			
	\$ 130,348,578	\$ 120,052,036			
				\$ 130,348,578	\$ 120,052,036

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON
Director

D. S. RANKIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Significant Accounting Policies

(a) Financing

During the year the Coal Division was financed by way of votes of The Parliament of Canada. Vote 31 is for operating purposes and Vote 25 for capital expenditures. Payments received in respect of these votes are treated as additions to equity.

(b) Depreciation

The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

(c) Amortization of Deferred Development Costs

These costs totalling \$1,632,000 consisted of the balance of unamortized development costs incurred in No. 26 Colliery during the period when production was interrupted because of fire. Total costs were amortized over a fourteen month period which ended March 31, 1977.

2. Accounts Receivable

	1978	1977
Government of Canada supplementary vote for mining losses and capital expenditures		\$ 4,340,000
Trade	\$10,937,083	6,553,643
Employees (current)	76,304	48,255
	<u>\$11,013,387</u>	<u>\$10,941,898</u>

A customer of the Corporation has withheld payments in the amount of \$701,418 on sales invoiced to it. This customer is claiming that these amounts represent damages incurred as a result of excessive moisture in coal purchased from the Corporation. The Corporation does not admit the claim and intends to take whatever steps are necessary to collect the amount withheld. As a result, no provision has been made for loss on this account.

3. Repayable Advances from Canada

	1978	1977
Current		
Working capital advance	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>
Long term		
Note payable (including accrued interest)	\$ 15,859,799	\$ 14,642,674
Less current portion		1,464,267
	<u>\$ 15,859,799</u>	<u>\$ 13,178,407</u>

In 1975 the Corporation negotiated a term loan of \$13,600,000 from the Government of Canada to finance the development of the Prince Mine. During 1977, the Corporation drew down the remaining \$6,600,000 of this financing. This loan bears interest at the Government of Canada lending rates to Crown Corporations and others established quarterly by the Department of Finance and for the period involved the rate varied between 8% and 9%.

The loan, plus interest accrued to March 31, 1977 was repayable in ten equal annual installments commencing March 31, 1978. Interest accruing after March 31, 1977 was to be payable annually. As there were delays beyond the control of the Corporation in bringing the Prince Mine to its planned output and efficiency, the repayment terms of the loans were changed. The loan plus interest to March 31, 1981 are repayable in twelve equal annual installments commencing March 31, 1981. Interest accrued after March 31, 1981 will be payable annually.

4. Commitments

Commitments on capital projects as at March 31, 1978 amount to approximately \$10,000,000.

5. Contingent Liabilities and Claims

There are pending against the Corporation a number of possible claims, including the following:

- A claim of approximately \$1,400,000 (including estimated court costs) jointly against the Corporation and two other parties for damages and other costs related to an explosion aboard a vessel carrying a shipment of coal supplied by the Corporation. As at March 31, 1978 the action had not come to trial. The Corporation admits no liability in respect to this claim.
- Officials of the Nova Scotia Hospital Tax Commission have indicated to representatives of the Corporation that the Commission is proposing that certain items used by the Corporation in its mining operations, and previously considered to be exempt from hospital tax, be subject to tax. If such tax is imposed in respect of these items the resulting additional liability is estimated to amount to approximately \$1,600,000. The Corporation considers these items to be exempt from hospital tax and if an assessment is made, the Corporation will appeal it.

The total of provisions as at March 31, 1978 for all outstanding claims and potential claims amounts to \$500,000 which management estimates to be fully adequate.

6. Pensions

An actuarial valuation of the Cape Breton Development Corporation Non-Contributory Pension Plan as at December 31, 1977 indicated an unfunded actuarial liability of \$40,035,335 and in addition an experience deficiency of \$18,293,023. No provision for these liabilities has been included in the accounts as of March 31, 1978. The former amount is required to be liquidated by 1992 and the latter amount by 1981. The minimum annual amount required, including pension payments, will be \$9,795,184 from 1978 to 1981 and thereafter would decrease to \$4,729,102 annually. Current pension payments approximate \$4,500,000 and the balance will be funded by the Corporation prior to December 31 in each year.

In addition, for the contributory pension plan instituted April 1, 1974 the recommended funding payment for the year has been deposited with the trustee.

- During the year it became necessary to bank Langan coal at the colliery and it was decided to use development coal to provide a floor for the bank. While it is possible that some of this development coal may be recovered, the Corporation has decided that it would be prudent to write it off.

8. Remuneration of Directors and Senior Officers

The Corporation had seven directors, whose aggregate remuneration for the year was \$17,166 (1977—\$20,967). The Corporation had seven officers whose aggregate remuneration for the year as officers was \$318,467 (1977—\$299,425). The president is the only officer who is also a director.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION—Continued

NOTES TO THE FINANCIAL STATEMENTS—Concluded
MARCH 31, 1978

9. The Corporation is subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

STATEMENT OF PROPRIETOR'S EQUITY
AS AT MARCH 31, 1978

	1978	1977
Balance at beginning of year	\$76,038,647	\$66,438,959
Add: Payments by Canada in respect of mining losses—Vote 31 (Note 1 A)	17,578,000	25,540,000
Payments by Canada in respect of mining losses of prior years—Vote 31 (Note 1A)	4,398,000	
Payments by Canada in respect of special payment of early pre-retirement leave employees—Vote 31 (Note 1 A)		800,000
Payments by Canada in respect of capital expenditures—Vote 25 (Note 1 A)	14,476,000	20,500,000
	112,490,647	113,278,959
Deduct: Mining losses	11,459,526	28,305,756
Depreciation of fixed assets (Note 1 B)	11,141,176	8,934,556
Special payments to early retirement leave employees	800,000	
	23,400,702	37,240,312
Balance at end of year	\$89,089,945	\$76,038,647

The notes to the financial statements are an integral part thereof.

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Colliery operating loss (statement attached)	\$ 1,908,945	\$19,175,654
Devo Railway operating income (statement attached)	4,145,022	1,841,049
	2,236,077	(17,334,605)
Other income	275,092	837,002
Other expenses		
Depreciation (Note 1B)	11,141,176	8,934,556
Pre-retirement leave	5,506,485	6,153,221
Pensions (Note 6)	7,857,368	5,084,932
Lingan Development Coal written off (Note 7)	506,842	
Provision for claims (Note 5)	100,000	570,000*
	25,111,871	20,742,709
Operating loss for the period	22,600,702	37,240,312
Deduct: depreciation not deductible in determining mining losses (Note 1B)	11,141,176	8,934,556
Net mining loss for the year	\$11,459,526	\$28,305,756

The notes to the financial statements are an integral part thereof.

* Restated

STATEMENT OF INCOME—COLLIERIES
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Coal sales	\$87,894,028	\$64,322,638
Deduct:		
Delivery and distribution expense	13,354,049	11,377,216
Net sales	74,539,979	52,945,422
Cost of sales		
Labour—Collieries	31,802,629	27,214,772*
Labour surcharges	8,620,593	7,228,077
Repairs (including labour)	11,036,714	8,857,146
Materials and supplies	9,878,071	7,701,965
Administration (including salaries)	6,653,705	5,595,534
Power	2,339,320	1,735,989
Coal preparation (including labour)	11,280,241	6,345,232
Banking and lifting	1,665,053	1,414,313
Strip mining	464,917	386,033
Other expenses	4,214,574	3,529,312
Amortization of development costs (Note 1C)		1,632,000
Training expenses	576,966	
Interest on loan (Prince Mine)	1,217,125	
	89,749,908	71,640,373
Deduct:		
Increase (decrease) in coal inventory	13,300,984	(480,703)
Cost of sales	76,448,924	72,121,076
Colliery operating loss	\$ 1,908,945	\$19,175,654

The notes to the financial statements are an integral part thereof.

* Restated

STATEMENT OF INCOME—DEVCO RAILWAY
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Income	\$13,401,270	\$ 9,574,689
Costs		
Maintenance of way	1,447,602	1,044,366
Maintenance of equipment	2,003,476	1,826,322
Transportation	3,284,889	2,703,516
Traffic and general	2,520,281	2,159,436
	9,256,248	7,733,640
Operating income	\$ 4,145,022	\$ 1,841,049

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Source of funds		
Payments by Canada		
—in respect of mining losses—Vote 31 (Note 1A)	\$ 17,578,000	\$ 25,540,000
—in respect of mining losses of prior years—Vote 31 (Note 1A)	4,398,000	
—in respect of special payments to early pre-retirement leave employees—Vote 31 (Note 1A)		800,000
—in respect of capital expenditures—Vote 25 (Note 1A)	14,476,000	20,500,000
Loans from Canada		
—in respect of capital expenditures at Prince Mine (Note 3)		7,465,574
Reclassification of current portion of loan from Canada (Note 3)	1,464,267	
Proceeds on disposal of land	86,818	47,716
	<u>38,003,085</u>	<u>54,353,290</u>
Application of funds		
Net mining loss (net of deferred interest on Prince Mine)	10,242,401	28,305,756
Expenditure on fixed assets (Note 4)	5,843,861	28,588,182
Special payment to early retirement leave employees	800,000	
Reclassification of current portion of loan from Canada		1,464,267
	<u>16,886,262</u>	<u>58,358,205</u>
Net increase (decrease) in working capital	\$ 21,116,823	\$ (4,004,915)

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1978

ASSETS			LIABILITIES		
	1978	1977		1978	1977
Current			Current		
Cash	\$ 3,572,419	\$ 4,354,701	Accounts payable	\$ 1,008,858	\$ 814,956
Accounts and interest receivable	666,475	413,376	Minority interest		7,709
Receivables from Province of Nova Scotia	56,735	88,656	EQUITY		
DREE Grant receivable (subsidiary)		19,703	Consolidated equity per statement attached		
Inventories, at lower of cost and net realizable value	1,412,376	1,138,769	(Note 1A)	18,419,783	19,572,821
Prepaid expense	269,866	220,017			
	5,977,871	6,235,222			
Loans and investments					
Loans	2,283,476	2,336,259			
Investments	281,049	134,045			
Advances to subsidiary		270,000			
	2,564,525	2,740,304			
Fixed (Note 1C)					
Rental buildings and equipment	4,899,310	5,330,128			
Land	265,192	265,239			
Tourist facilities	5,738,386	5,352,695			
Primary industry facilities	2,130,863	1,992,594			
Secondary industry facilities	1,554,405	1,031,046			
	14,588,156	13,971,702			
Less: accumulated depreciation	3,817,859	2,727,229			
	10,770,297	11,244,473			
Other					
DREE Grant receivable (subsidiary)	62,967	38,366			
Deferred charge—Tourist railway	52,981	63,012			
—Design and development costs ..		74,109			
	115,948	175,487			
	\$19,428,641	\$20,395,486	Guarantees (Note 4)	\$19,428,641	\$20,395,486

The notes to the financial statements are an integral part thereof.

On behalf of the Board:

G. R. MATHESON
DirectorD. S. RANKIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION—Continued

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1978

1. Significant Accounting Policies

(a) Financing

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted \$7,340,000 for this purpose during the fiscal year ended March 31, 1978.

(b) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries except Mountain View Milling Limited and Cape Breton Welsh Black Limited as explained below. The subsidiaries consolidated are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Formerly Cape Breton Primary Production Limited)	100%	March 31
Cape Breton Lamb Limited (Live- stock Breeding)	95.4%	March 31
Whale Cove Summer Village Limited (Tourist Accommoda- tions)	62.5%	March 31
Cabotcraft Industries Limited (Boat Fabrication)	100%	October 31

Two of the subsidiaries have fiscal periods ending prior to March 31. These companies have been included in the consolidated statements for their respective fiscal years ending October 31, 1977, and December 31, 1977.

In addition to its ownership of 62.5% of the common shares of Whale Cove Summer Village Limited, the Corporation owns all of the 2,400 non-voting redeemable preference shares (\$100 par each).

As the financial statements of Cabotcraft Industries Limited and Cape Breton Lamb Limited showed deficit equity positions as at October 31, 1977 and March 31, 1978 respectively, and the minority interests in losses to date had been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

The corporation also has two subsidiaries which are not consolidated:

	Corporation Interest	Total Investment and Advance
Mountain View Milling Limited...	53.3%	\$ 86,660
Cape Breton Welsh Black Limited	50%	24,004

The investment and advances to Mountain View Milling Limited have been fully reserved and it has not yet commenced operations. Cape Breton Welsh Black Limited has not yet completed a fiscal year.

The corporation has minority interests totalling \$274,645 in companies to which it has also advanced funds by way of loans. These loans, less provisions for the uncollectible por-

tion, amount to \$746,204. The largest of these investments is a 49% interest in Dundee Estates Limited which cost \$147,000. The corporation has made advances to Dundee Estates Limited of \$729,024.

(c) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

2. Cabotcraft Industries Limited and Cape Breton Lamb Limited

In their report on the financial statements of the above companies, the auditors included a qualification stating that the financial statements were prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

3. Commitments

As at March 31, 1978, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately \$2,200,000 over and above the amounts included in the financial statements at that date.

4. Guarantees

(a) During the 1976 fiscal year the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's \$70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to \$67,760,000.

The Corporation made the guarantee for and on behalf of Her Majesty the Queen in right of Canada and has obtained opinions from its solicitors and from the solicitors for the lenders that any amounts required to be paid by terms of the Guarantees are payable pursuant to Appropriation Act. No. 4, 1974 and Section 22 of the Financial Administration Act which provides that such amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of the funds of Cape Breton Development Corporation.

(b) The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to \$30,000,000. The balance of advances has since been reduced to \$21,000,000 of which \$9,500,000 is in U.S. dollars.

5. Remuneration of Directors and Senior Officers

The Corporation had seven directors, whose aggregate remuneration for the year as directors was \$17,166 (1977—\$20,967). The Corporation had seven officers whose aggregate remuneration for the year as officers was \$318,467 (1977—\$299,425). The president is the only officer who is also a director.

6. The Corporation and its subsidiaries are subject to the Parliament of Canada's Anti-Inflation Legislation, which became effective October 14, 1975. This legislation limits increases in prices, profits, compensation payments and dividends. Management is of the opinion that the Corporation is complying with the requirements of the legislation.

CAPE BRETON DEVELOPMENT CORPORATION—Concluded

INDUSTRIAL DEVELOPMENT DIVISION—Concluded

CONSOLIDATED STATEMENT OF EQUITY AS
AT MARCH 31, 1978

	1978	1977
Consolidated equity at beginning of year	\$19,572,821	\$20,914,669
Payments during year from Canada (Note 1A) ..	7,340,000	4,785,000
	26,912,821	25,699,669
<i>Deduct:</i>		
Net consolidated operating expenses	8,493,038	6,126,848
Consolidated equity at end of year	\$18,419,783	\$19,572,821

The notes to the financial statements are an integral part thereof.

CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
<i>Development and operating expenses</i>		
Industrial operations and assistance	\$4,502,704	\$3,492,183
Tourist operations and grants	1,128,531	950,999
Marine farming operations	677,475	1,113,764
Sheep farming operations	719,994	519,175
Other primary production	220,290	337,749
Real estate operating costs	542,654	465,651
Community planning and projects	714,291	261,379
Scholarships and apprentice programs	285,891	219,718
	8,791,830	7,360,618
<i>Administration expenses</i>		
Salaries	844,641	751,291
Professional fees	42,847	21,245
Travelling expenses	79,561	52,966
Office and miscellaneous expenses	339,940	216,504
Selling and other administration	209,638	157,560
	1,516,627	1,199,566
<i>Depreciation and amortization</i>	1,272,560	1,098,124
<i>Provision for unrecoverable loans and receivables</i> ..	924,999	429,205
	2,197,559	1,527,329
Total operating expenses for the year	12,506,016	10,087,513
<i>Revenue</i>		
Interest	429,591	620,641
Industrial operations	2,450,739	2,028,825
Tourist operations	391,013	265,132
Marine farming operations	60,601	199,939
Sheep farming operations	67,927	107,613
Other primary production	56,031	
Real estate rentals	548,867	730,632
	4,004,769	3,952,782
Net operating expenses for the year	8,501,247	6,134,731
<i>Deduct: minority interest (Note 1B)</i>	<i>8,209</i>	<i>7,883</i>
Net consolidated operating expenses	\$8,493,038	\$6,126,848

The notes to the financial statements are an integral part thereof.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
<i>Source of funds</i>		
Payment from Canada (Note 1A)	\$7,340,000	\$4,785,000
Repayment and reduction of loans	524,441	2,782,586
Decrease in investments in and advances to subsidiary	270,000	
<i>Items not requiring an outlay of funds</i>		
— Depreciation and amortization	1,187,766	1,098,124
— Provision for doubtful loans	924,999	411,284
— Reclassification of deferred charges to pre-paid expenses	10,031	11,086
— Loss on sale of fixed assets		482
— Proceeds on sale of fixed assets	780,981	6,860
— Reduction in design and development costs	74,109	
	11,112,327	9,095,422
<i>Application of funds</i>		
Loans	1,397,738	395,418
<i>Fixed assets</i>		
— Rental buildings and equipment	279,742	4,810
— Land		116,614
— Tourist facilities	478,285	1,327,204
— Primary industry facilities	157,201	415,087
— Secondary industry facilities	520,016	375,754
Increase in investment in and advance to subsidiary	147,004	111,900
Gain on sale of fixed assets	58,246	
Reduction in minority interest	7,709	5,983
Increase in DREE grant receivable	24,601	4,926
Consolidated operating expenses (net of income)	8,493,038	6,126,848
	11,563,580	8,884,544
Net increase (decrease) in working capital	\$ (451,253)	\$ 210,878

The notes to the financial statements are an integral part thereof.

CENTRAL MORTGAGE AND HOUSING CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER
OF STATE FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1977 and the statements of reserve fund, operations, financial activities and insurance, guarantee and contribution funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

PATRICK A. RYAN, C.A.
of the firm
Thorne Riddell & Co.

CLAUDE D. HENRY, C.A.
of the firm
Maheu, Noiseux & Associés

Ottawa, February 16, 1978

BALANCE SHEET
(in thousands of dollars)

	December 31, 1977	December 31, 1976		December 31, 1977	December 31, 1976
ASSETS			LIABILITIES		
Investments			Borrowings from the Government of Canada (Note 3)	\$ 9,708,815	\$ 9,109,282
Loans	\$ 8,834,104	\$ 8,353,824	Cheques issued in excess of funds on deposit	21,420	1,873
Investments under Federal-Provincial Agree- ments	685,575	575,015	Accounts Payable and Accrued Liabilities Due to the Receiver General	11,840	1,037
Real Estate (Note 2) at cost, less accumulated depreciation (1977—\$36,487; 1976— \$34,410)	197,337	161,927	Due under Federal-Provincial Agreements	27,042	9,031
Agreements for Sale and Mortgages arising from sales of real estate, including accrued interest	39,655	39,412	Other	19,716	23,296
	9,756,671	9,130,178	Deposits, Contractors' Holdbacks and Deferred Income	6,294	6,109
Accounts Receivable			Deferred Profits on sales of real estate	10,064	10,874
Due from the Minister	19,234	16,193		9,805,191	9,161,502
Due under Federal-Provincial Agreements	34,790	23,674	Capital		
Other	1,873	834	Authorized and fully paid by the Government of Canada	25,000	25,000
Other Assets	14,230	12,184	Reserve Fund	5,000	5,000
Business Premises, Office Furniture and Equip- ment at cost, less accumulated depreciation (1977—\$9,897; 1976—\$8,727)	8,393	8,439		30,000	30,000
	\$ 9,835,191	\$ 9,191,502		\$ 9,835,191	\$ 9,191,502
Assets of the Insurance, Guarantee and Contribu- tion Funds	\$ 647,931	\$ 535,498	Insurance, Guarantee and Contribution Funds	\$ 647,931	\$ 535,498

RAYMOND V. HESSION
President

PETER SCOTT CROMBIE, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF RESERVE FUND
(in thousands of dollars)

	Year ended December 31, 1977	Year ended December 31, 1976
Balance, beginning of year	\$ 5,000	\$ 5,000
Add: Net income for the year	10,767	7,098
Profits realized on sales of assets acquired without cost from the Gov- ernment of Canada	432	615
	<u>11,199</u>	<u>7,713</u>
Deduct: Employees' termination benefits attributable to prior years service		6,705
Excess over statutory limitation transferred to the credit of the Receiver General	11,199	1,008
	<u>11,199</u>	<u>7,713</u>
Balance, end of year	\$ 5,000	\$ 5,000

STATEMENT OF OPERATIONS
(in thousands of dollars)

	Year ended December 31, 1977		Year ended December 31, 1976	
	Direct Financing Operations	Grants, contributions and subsidies on behalf of the Minister	Direct Financing Operations	Grants, contributions and subsidies on behalf of the Minister
Loans				
Interest earned	\$ 658,652		\$ 588,670	
Recovery of interest rate losses	28,004	\$ 28,004	11,403	\$ 11,403
Application fees on mortgage loans	6,319		5,173	
	<u>692,975</u>		<u>605,246</u>	
Interest charged by the Government of Canada	624,045	\$68,930	548,740	\$56,506
		120,871		99,846
Forgiveness of loans				
Federal-Provincial Agreements				
Interest earned	46,919		37,108	
Recovery of interest rate losses	373	373	201	201
	<u>47,292</u>		<u>37,309</u>	
Interest charged by the Government of Canada	43,989	3,303	35,322	1,987
		30,487		20,762
Share of net losses arising from agreements				
Agreements for Sale and Mortgages				
Interest earned	2,824		2,866	
Interest charged by the Government of Canada	567	2,257	610	2,256
		11,291		11,944
Real Estate				
Operating loss		2,328		1,539
Gain on disposal of real estate		1,211		268
Loss on disposal of uninsured properties		5,419		3,191
Other Income		307,302		159,238
Grants, Direct Subsidies and Research		82,237		65,479
Margin on Financing Operations	89,999		74,381	
Administrative Expenses	(4,971)		(3,470)	
Recoveries—Fees earned for services	(24,167)	60,861	(19,635)	51,276
—Charged to the Minister				19,635
				<u>\$323,297</u>
Total Charged to the Minister Schedule V		\$523,706		
		21,376		14,203
Income before Income Taxes		10,609		7,105
Income Taxes		\$10,767		\$ 7,098
Net Income Transferred to Reserve Fund				

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF FINANCIAL ACTIVITIES

(in thousands of dollars)

	Year ended December 31, 1977		Year ended December 31, 1976	
	Direct Financing Operations	Grants, contribu- tions and subsidies on behalf of the Minister	Direct Financing Operations	Grants, contribu- tions and subsidies on behalf of the Minister
Financial resources provided				
Operations:				
Interest earned	\$ 713,282		\$ 631,393	
Cash recovered from the Minister		\$520,664		\$328,222
Other revenues	14,150		10,624	
	727,432		642,017	
Increase in accrued interest on borrowings	7,744		10,131	
Increase (decrease) in operating liabilities and deferred income	44,156		(4,974)	
Borrowings from the Government of Canada	912,500		1,235,500	
Loan repayments	511,746		382,698	
Increase (decrease) in agreements for sale and mortgages	(243)		4,269	
Profits realized on sales of assets acquired without cost from the Government of Canada	432		615	
Received from the Minister on prior year's disbursements	873	(873)	8,784	(8,784)
	<u>\$2,204,640</u>	<u>\$519,791</u>	<u>\$2,279,040</u>	<u>\$319,438</u>
Financial resources applied				
Operations:				
Interest expense	\$ 640,224		\$ 573,068	
Expenditures made on behalf of the Minister excluding depreciation		\$519,791		\$319,438
Administrative expenses excluding depreciation	64,503		60,419	
Income taxes	10,609		7,105	
	715,336		640,592	
Increase in accrued interest on loans	44,489		35,417	
Increase in operating assets	37,875		19,631	
Excess reserve fund transferred to the credit of the Receiver General	11,199		1,008	
Repayment of borrowings from the Government of Canada	320,711		314,843	
Loan advances	947,536		1,142,980	
Real estate additions (net)	39,325		40,001	
Investments under Federal-Provincial agreements	86,886		82,563	
Business premises, office furniture and equipment additions	1,283		2,005	
	<u>\$2,204,640</u>	<u>\$519,791</u>	<u>\$2,279,040</u>	<u>\$319,438</u>

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF INSURANCE,
GUARANTEE AND CONTRIBUTION FUNDS
(in thousands of dollars)

ASSETS	December		CONTINUITY OF FUNDS	Year	
	31, 1977	31, 1976		Ended December 31, 1977	Ended December 31, 1976
Mortgage Insurance Fund			Fees	\$ 52,123	\$ 35,376
Cash	\$ 2	\$ 5	Income from securities	32,063	25,991
Due from (to) Central Mortgage and Housing Corporation	(583)	2,224	Income from mortgages	8,292	8,097
Securities, at amortized cost	434,315	377,895	Real estate acquired on claims	46,802	12,899
Mortgages	101,226	98,281	Provision for revaluation of real estate	(4,294)	(1,977)
Real Estate	70,965	43,443		134,986	80,386
			Less: Net loss on operation and disposal of real estate	754	2,005
			Administrative expenses	3,249	2,749
				130,983	75,632
			Claims paid and legal expenses	46,906	13,070
			Increase in fund	84,077	62,562
			Balance, beginning of year	521,848	459,286
	<u>\$ 605,925</u>	<u>\$ 521,848</u>	Balance, end of year	\$ 605,925	\$ 521,848
Home Improvement Loan Insurance Fund			Fees	\$ 80	\$ 101
Cash	\$ 1	\$ 6	Income from securities	356	326
Due from Central Mortgage and Housing Corporation	(71)	(24)	Income from mortgages	8	9
Securities, at amortized cost	4,982	4,734	Recoveries on claims paid	162	192
Mortgages	98	102		606	628
			Less: Administrative expenses	175	173
				431	455
			Claims paid and legal expenses	239	222
			Increase in fund	192	233
			Balance, beginning of year	4,818	4,585
	<u>\$ 5,010</u>	<u>\$ 4,818</u>	Balance, end of year	\$ 5,010	\$ 4,818
Rental Guarantee Fund			Income from securities	\$ 394	\$ 333
Cash	\$ 1	\$ 2	Net profit on operation of real estate	300	223
Due from Central Mortgage and Housing Corporation	15	16		694	556
Securities, at amortized cost	6,420	5,812	Less: Administrative expenses	88	67
Real estate	3,002	3,002	Increase in fund	606	489
			Balance, beginning of year	8,832	8,343
	<u>\$ 9,438</u>	<u>\$ 8,832</u>	Balance, end of year	\$ 9,438	\$ 8,832
Home Insulation Contribution Fund			Initial funding from the Minister (Note 5)	\$ 40,350	
Cash	\$ 8		Income from securities	2,151	
Due from Central Mortgage and Housing Corporation	93			42,501	
Securities, at amortized cost	27,457		Less: Contributions	14,231	
	<u>\$ 27,558</u>		Administrative expenses	712	
			Balance, end of year	\$ 27,558	
Total Assets	\$ 647,931	\$ 535,498	Total Insurance, Guarantee and Contribution Funds	\$ 647,931	\$ 535,498

CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Significant Accounting Policies

Central Mortgage and Housing Corporation was constituted as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, and the Central Mortgage and Housing Corporation Act.

The principal accounting policies followed are:

(a) Revenue Recognition

Interest incomes is accounted for on the accrual basis. Recoveries from the Minister are recorded when expenditures are made on his behalf.

(b) Loans

Loans are capitalized as the cash is advanced. Costs incurred in connection with making loans are included in administrative expenses. No provisions are made for possible losses on loans since losses on insured loans are recoverable from the Mortgage Insurance Fund, while property acquired upon default on uninsured loans is transferred to Real Estate for subsequent disposal.

(c) Real Estate

Real Estate is recorded at cost. Property acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of default, together with any acquisition expenditures incurred and modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister.

Profits on the sale of Corporation funded real estate or real estate acquired without cost, to the extent that financing is provided for the transaction, are deferred and income recognized as repayments are received.

(d) Depreciation

Depreciation on Real Estate is recorded on a straight line basis. Rates are set in terms of the loan repayment originally negotiated, usually 40 or 50 years.

Depreciation on business premises, office furniture and equipment, is recorded on a diminishing balance basis at the following fixed annual rates:

Masonry buildings	5%
Frame buildings	10%
Furniture, fixtures and equipment	20%
Automotive equipment	30%

(e) Federal-Provincial Agreements

The investments recorded under Federal-Provincial Agreements include only costs to the Corporation and do not reflect amounts contributed by other parties. The Corporation's share of losses under these agreements is charged to the Minister.

(f) Income Taxes and Reserve Balance

The Corporation is required to pay taxes on its income. These taxes are recorded on a taxes payable basis which is not significantly different from the tax allocation basis. Income or loss after taxes is transferred to the Reserve Fund which is limited by statute to \$5,000,000. Any excess over this amount is transferred to the credit of the Receiver General.

(g) Insurance and Guarantee Funds

Real Estate acquired on claims against the Mortgage Insurance Fund is carried in the accounts at the amount of

the claim or the estimated realizable value whichever is lower. Real Estate acquired by the Rental Guarantee Fund is carried at cost. No depreciation is recorded on real estate owned by these funds.

2. Real Estate

The estimated amount of possible losses from the future disposal of real estate acquired as a result of default on loans is \$11 millions. This amount represents the difference between the book value of all properties held and their market value at December 31, 1977 as estimated by the Corporation.

3. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada to finance investments in loans, Federal-Provincial Agreements, real estate and agreements for sale, and mortgages arising from sale of real estate. These loans bear interest of varying rates and are repayable over periods not in excess of 50 years.

4. Loan and Investment Commitments Outstanding

At year end the Corporation had outstanding commitments to make loans and investments under Federal-Provincial Agreements approximating \$2,392 millions.

5. Home Insulation Contribution Fund

The Home Insulation Contribution Fund was created in the first quarter of 1977 by Parliament through an appropriation of \$40.3 millions. The Corporation is authorized to make contributions from this fund to persons insulating existing housing units or hostel buildings in Nova Scotia and Prince Edward Island. The Corporation's related administrative costs are recoverable from the Fund.

6. Anti-Inflation Legislation

The Corporation is subject to and has complied with the provisions of the Anti-Inflation Act as it applies to restraint on compensation.

7. Comparative Figures

Certain of the 1976 comparative figures have been reclassified to conform with the presentation adopted in 1977.

8. Other Information (Unaudited)

	1977	1976
	(in thousands of dollars)	
Mortgage Insurance Fund		
Insurance in force	\$17,874,000	\$15,130,000
Claims in process for payment	\$ 26,315	\$ 8,728
Home Improvement Loan Insurance Fund		
Insurance in force	\$ 25,600	\$ 25,500
Claims in process for payment	\$ 18	\$ 22
Home Insulation Contribution Fund		
Commitments outstanding	\$ 21,972	

CROWN ASSETS DISPOSAL CORPORATION

(Established by the Surplus Crown Assets Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 2, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1978 and the statements of operations, retained earnings and changes in financial position for the General Account and the statement of operations for the Agency Account for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting

principles applied, after giving retroactive effect to the method used to account for fixed assets as referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, except for the failure to remit funds to Canada within the time periods prescribed by the Surplus Crown Assets Act as referred to in Note 4 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

GENERAL ACCOUNT					
ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash	\$ 2,300	\$	Bank indebtedness	\$103,183	\$ 9,373
Bank term deposits	100,000	400,000	Accounts payable and accrued liabilities	61,692	88,528
Due from Agency Account	151,507	230,668	Due to Canada	27,216	300,000
Other assets	15,112	7,935		192,091	397,901
	268,919	638,603	Provision for employees' termination benefits	68,607	129,398
Fixed, at cost (Note 3)				260,698	527,299
Furniture and equipment	101,944	79,002	EQUITY OF CANADA		
Leasehold improvements	32,490		Retained earnings	71,449	140,767
	134,434	79,002			
Less: accumulated depreciation and amortization	71,206	49,539			
	63,228	29,463			
	<u>\$332,147</u>	<u>\$668,066</u>		<u>\$332,147</u>	<u>\$668,066</u>
AGENCY ACCOUNT					
ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash	\$ 148,824	\$	Bank indebtedness	\$ 65,712	\$ 368,411
Bank term deposits	350,000	1,750,000	Accounts payable and accrued liabilities	30,614	35,002
Deposit with Canada	500,000	500,000	Advance payments received from customers	34,033	7,555
Accounts receivable			Contractors' security deposits	151,507	230,668
Canada	38,585	64,266	Due to Canada and others—portion due		
Others	1,108,675	538,379	within one year	3,333,844	3,420,659
Current portion of long-term receivables	1,222,497	979,730		3,615,710	4,087,403
Accrued interest receivable	245,189	197,796	Due to Canada and others (Note 5)	9,337,360	9,818,874
	3,613,770	4,030,171	Less: current portion	3,333,844	3,420,659
Deferred charges	1,940	57,232		6,003,516	6,398,215
Long-term receivables less current portion	6,003,516	6,398,215		<u>\$ 9,619,226</u>	<u>\$ 10,485,618</u>
	<u>\$ 9,619,226</u>	<u>\$10,485,618</u>			

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

L. G. CRUTCHLOW
Director

G. A. BERGER
Director

CROWN ASSETS DISPOSAL CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

GENERAL ACCOUNT

	1978	1977
Income		
Commissions	\$ 1,617,207	\$ 1,599,679
Other	3,552	5,214
	1,620,759	1,604,893
Expenses		
Salaries and employee benefits	1,147,775	1,025,990
Rent	126,798	82,509
Communications	137,770	116,976
Maintenance and depreciation of furniture and equipment (Note 3)	26,213	22,292
Printing, stationery and office supplies	99,283	84,127
Travel	52,869	56,533
Moving and staff relocation	18,312	31,245
Professional and special services	33,533	31,338
Data processing	14,441	17,420
Advertising and publicity	8,793	704
Maintenance and transportation of goods sold	3,962	521
Other	20,328	4,819
	1,690,077	1,474,474
Excess of expenses over income for the year	\$ 69,318	\$ (130,419)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

GENERAL ACCOUNT

	1978	1977
FUNDS APPLIED		
Operations		
Excess of expenses over income for the year	\$ 69,318	\$ (130,419)
Items not requiring an outlay of funds		
Depreciation and amortization of fixed assets	21,667	15,778
Provision for employee termination benefits ..	6,193	5,998
	27,860	21,776
	41,458	(152,195)
Purchase of furniture and equipment	22,942	8,596
Leasehold improvements	32,490	
Employee termination benefits paid	66,984	
	122,416	8,596
(Decrease) increase in working capital	(163,874)	143,599
Working capital at beginning of the year	240,702	97,103
Working capital at end of the year	\$ 76,828	\$ 240,702

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

GENERAL ACCOUNT

	1978	1977
Balance at beginning of the year		
As previously reported	\$ 111,304	\$ (26,297)
Adjustments of prior years' fixed assets (Note 3)	29,463	36,645
As restated	140,767	10,348
Excess of expenses over income for the year	69,318	(130,419)
Balance at end of the year	\$ 71,449	\$ 140,767

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978
AGENCY ACCOUNT

	1978			1977		
	Due to Canada	Due to Others	Total	Due to Canada	Due to Others	Total
Balance at beginning of the year	\$ 9,762,310	\$ 56,564	\$ 9,818,874	\$ 8,070,359	\$ 11,013	\$ 8,081,372
Gross sales	11,715,029	689,150	12,404,179	11,098,691	846,363	11,945,054
Less: direct sales expenses	470,683	5,698	476,381	177,406	15,361	192,767
Net sales	11,244,346	683,452	11,927,798	10,921,285	831,002	11,752,287
Interest earned on long-term sales agreements	658,046		658,046	635,690	77	635,767
Other interest and miscellaneous income	166,848		166,848	241,587		241,587
Other income	824,894		824,894	877,277	77	877,354
Net proceeds before commissions	12,069,240	683,452	12,752,692	11,798,562	831,079	12,629,641
Less: commissions	1,535,233	81,974	1,617,207	1,508,034	91,645	1,599,679
Net proceeds	10,534,007	601,478	11,135,485	10,290,528	739,434	11,029,962
Less: remittances	20,296,317	658,042	20,954,359	18,360,887	750,447	19,111,334
	10,996,979	620,020	11,616,999	8,598,577	693,883	9,292,460
Balance at end of the year	\$ 9,299,338	\$ 38,022	\$ 9,337,360	\$ 9,762,310	\$ 56,564	\$ 9,818,874

The accompanying notes are an integral part of the financial statements.

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Corporation

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Crown Assets Disposal Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund. Lands and buildings and certain commodities are exempted from sale by the Corporation, and certain agencies are excluded from the provisions of the Act.

The Agency Account represents amounts on hand and/or uncollected on sales of surplus assets which have not yet been remitted to Canada.

The primary objective of the Corporation is to obtain on behalf of the Crown the highest return from the sale of surplus assets.

2. Significant accounting policies

Depreciation

Depreciation is recorded on the straight line method over five years which is the estimated useful life of the assets.

Amortization

Amortization is recorded on the straight line method over five years which is the term of the leases.

Deferred charges—Agency Account

Deferred charges represent the costs of maintaining and safeguarding certain surplus assets that have yet to be sold. These costs are charged to expense in the period in which the related sales occur.

3. Change in accounting policy

Fixed assets, depreciation and amortization

During the year, the Corporation adopted the policy of recording expenditures of a capital nature as fixed assets and introduced depreciation accounting. In prior years the cost of fixed assets was charged to expense in the period of acquisition. Under the new policy, a retroactive adjustment has been made to retained earnings at April 1, 1976 of \$36,645 and fixed assets and accumulated depreciation have been recorded in the accounts to date. Had this policy change not been made, the excess of expenses over income for the year would have been \$33,765 more. The 1977 accounts have been restated reducing the excess of income over expenses for that year by \$7,182.

4. Statutory financial limitations

The Surplus Crown Assets Act, section 11(2) requires that:

All moneys deposited in the Corporation's bank account except

- (a) moneys paid or advances to the Corporation by Her Majesty on account of working capital, and
- (b) such percentage of the net proceeds of sales and of all other moneys received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses

of the Corporation, shall be transferred or deposited to the credit of the Receiver General on requisition by the Minister of Finance but, if no such requisition is made, on a day not later than the 15th day of the month following receipt thereof by the Corporation.

These moneys have not always been remitted within the statutory period, due primarily to the time required to prepare the statement of operations for the Agency Account from which the remittance is calculated.

Order in Council 1970-534, 24 March, 1970 requires that all of the Corporation's surplus in excess of \$300,000 be paid to Canada at intervals of not longer than six months.

5. Due to Canada and others—Agency Account

This amount does not become payable until moneys are received from customers.

6. Income tax

The Corporation is not subject to the provisions of any income tax act.

7. Anti-inflation legislation

The Corporation is subject to, and has complied with, controls on compensation under the Anti-Inflation Program of the Government of Canada.

8. Commissions to agents

During the year, the Corporation paid \$55,000 to Gibson Shipbrokers Limited, its sales agent in Montreal, Quebec, and \$36,000 was retained from proceeds remitted to the Corporation by Vebeq, an agency of the Government of the Federal Republic of Germany.

9. Lease commitments

The Corporation is committed to pay \$151,448 per annum for rental of premises under various leases expiring by 1982.

10. Comparative figures

The comparative figures have been restated to conform to the current year's presentation.

DEFENCE CONSTRUCTION (1951) LIMITED

(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
May 26, 1978

THE HONOURABLE BARNEY DANSON, P.C., M.P.,
MINISTER OF NATIONAL DEFENCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1978 and the statements of expense, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for employee benefits referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash	\$103,040	\$179,126	Accounts payable and accrued liabilities	\$ 113,256	\$ 126,769
Accounts receivable—government departments and agencies	156,140	56,592	Sundry taxes	153,522	117,923
Other	7,629	9,005	Accrued employees' leave	237,527	214,091
	266,809	244,723		504,305	458,783
Contractors' security deposits (Note 4)	393,221	234,724	Contractors' security deposits (Note 4)	393,221	234,724
			Provision for employee benefits (Note 3)	1,719,480	1,697,811
				2,617,006	2,391,318
			DEFICIT OF CANADA		
			Capital stock		
			Authorized—1,000 shares of no par value		
			Issued—31 shares fully paid	31	31
			Deficit	(1,957,007)	(1,911,902)
				(1,956,976)	(1,911,871)
	\$660,030	\$479,447		\$ 660,030	\$ 479,447

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

A. G. BLAND
Director

L. E. DAVIES
Director

FINANCIAL STATEMENTS OF CROWN CORPORATIONS

DEFENCE CONSTRUCTION (1951) LIMITED—Continued

STATEMENT OF EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Administration		
Salaries	\$ 4,878,124	\$ 4,181,069
Employee benefits	439,150	432,156
Travel and removal	281,620	269,857
Office supplies and maintenance	176,659	118,333
Professional services	108,932	118,158
Telephone and telegraph	135,873	101,873
Office accommodation	108,020	96,583
Advertising	81,219	85,547
Postage, express and freight	56,680	42,008
Furniture, machinery and other equipment	29,722	18,822
Rental of machinery	16,320	10,349
Other	29,338	19,402
	6,341,657	5,494,157
Less: Recovery of expense (Note 5)	458,686	364,304
Net expense	\$ 5,882,971	\$ 5,129,853

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year		
As previously reported	\$ 1,679,602	\$ 1,492,394
Adjustment of prior years' employee benefits (Note 3)	232,300	255,300
	1,911,902	1,747,694
As restated	5,882,971	5,129,853
Net expense for the year	7,794,873	6,877,547
	5,837,866	4,965,645
Funding of costs by National Defence Vote 15		
Balance at end of the year	\$ 1,957,007	\$ 1,911,902

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Funding of costs by National Defence Vote 15	\$ 5,837,866	\$ 4,965,645
Increase in provision for employee benefits	21,669	133,847
	5,859,535	5,099,492
Funds applied		
Operations		
Net expense for the year	5,882,971	5,129,853
Increase in working capital deficiency	23,436	30,361
Working capital deficiency at beginning of the year	214,060	183,699
Working capital deficiency at end of the year	\$ 237,496	\$ 214,060

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and operations of the Company

Defence Construction (1951) Limited was incorporated in 1951 under the Canada Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The control and supervision of the Company was transferred from the Minister of Industry to the Minister of National Defence in April 1965.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence and may provide technical and administrative assistance on construction matters to other government departments when requested.

The deficit is funded from a Department of National Defence appropriation to the extent of annual cash requirements.

2. Significant accounting policies

Net expense

The accounts of the Company reflect only the administration expenditure incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by the Treasury Board.

Fixed assets

Fixed assets are charged to expense in the year of acquisition. As at March 31, 1978, the aggregate original cost of furniture, machinery and other equipment on hand amounted to \$292,364 (1977—\$268,588).

3. Changes in accounting policy

For the first time this year, a liability was recognized for furlough and life insurance benefits before they become due.

As a result, expenditures for 1978 and 1977 were charged (reduced) with an additional \$5,200 and (\$23,000) respectively and a retroactive adjustment of \$255,300 was recorded. As at March 31, the provision included the following amounts:

	1978	1977
Termination benefits	\$ 1,306,559	\$ 1,260,948
Life insurance for retired employees	349,421	378,563
Furlough benefits	63,500	58,300
	\$ 1,719,480	\$ 1,697,811

4. Contractors' security deposits

Contractors' security deposits represents bid deposits—\$326,596 (1977—\$189,999) and deposits on plans and specifications—\$66,625 (1977—\$44,725).

5. Recovery of expense

The Company provides government departments and agencies certain technical and administrative assistance regarding construction matters on a cost-recovery basis.

6. Comparative figures

The comparative figures have been restated to conform to the current year's presentation.

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1978—Concluded****7. Remuneration of officers**

The Company has six directors and five officers, one of whom is also a director. The aggregate remuneration paid the officers during the year was \$180,984 (1977—\$191,581). No directors' fees were paid.

8. Income tax

The Company is not liable for the payment of income taxes.

9. Supplementary information

The Company's contracting activity on behalf of government departments and agencies, is summarized below:

	1978	1977
	(\$000)	(\$000)
Contracts in progress at beginning of the year ...	157,331	132,010
Contracts awarded	124,823	96,814
	282,154	228,824
Contracts completed	74,037	71,493
Contracts in progress at end of the year	208,117	157,331
Payments on contracts in progress at end of the year	139,200	100,750
Work outstanding on contracts in progress at end of the year	68,917	56,581

ELDORADO AVIATION LIMITED

(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 7, 1978

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Eldorado Aviation Limited as at December 31, 1977 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the company as at December 31, 1977 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Current			Current		
Cash	\$ 4,378	\$ 400	Bank indebtedness	\$	\$ 6,406
Accounts receivable	7,642	2,793	Accounts payable and accrued liabilities	128,317	115,244
Operating supplies, at cost	75,113	81,859	Due to Eldorado Nuclear Limited	230,445	203,244
Deferred engine overhaul	186,593	182,105		358,762	324,894
Prepaid insurance	36,370	22,218			
	310,096	289,375	SHAREHOLDER'S EQUITY		
Property and equipment, at cost			Capital stock		
Aircraft including major spare parts	1,246,216	1,104,812	Authorized—50,000 shares of \$1.00 each		
Shop, hangar and loading equipment	73,250	121,034	Issued—28,006 shares fully paid	28,006	28,006
Office furniture and equipment	15,264	12,748	Retained earnings	257,039	257,039
	1,334,730	1,238,594		285,045	285,045
Less: Accumulated depreciation	1,001,019	918,030			
	333,711	320,564			
	\$ 643,807	\$ 609,939		\$643,807	\$609,939

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

C. G. BASCHENIS
Director

T. J. GORMAN
Director

ELDORADO AVIATION LIMITED—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977**

	1977	1976
Expenses		
Salaries, wages and employee benefits	\$ 919,435	\$ 783,734
Supplies	562,857	435,148
Repairs	294,859	195,456
Hangar expense	195,356	107,458
Depreciation	86,960	57,075
Insurance	63,160	55,342
Miscellaneous	56,975	36,066
Landing fees	27,458	21,841
Flight attendant expense	19,714	45,795
Travel	5,253	4,907
	<u>2,232,027</u>	<u>1,742,822</u>
Miscellaneous income	57,249	81,466
Net cost of operations	<u>2,174,778</u>	<u>1,661,356</u>
Recovered from:		
Eldorado Nuclear Limited	1,863,391	1,356,696
Northern Transportation Company Limited	311,387	304,660
	<u>2,174,778</u>	<u>1,661,356</u>
Net income for the year	\$ nil	\$ nil

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977**

	1977	1976
Source of working capital		
Depreciation expense recovered	\$ 86,960	\$ 57,075
Use of Working capital		
Additions to property and equipment	100,107	204,038
Decrease in working capital	13,147	146,963
Working capital deficiency, beginning of the year	35,519	(111,444)
Working capital deficiency, end of the year	<u>\$ 48,666</u>	<u>\$ 35,519</u>

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1977****1. Operations**

The Company is a Schedule D Crown corporation and is a wholly owned subsidiary of Eldorado Nuclear Limited and operates four fixed wing aircraft as well as three helicopters for use in hauling freight and passengers for the parent company and on a more limited basis for Northern Transportation Company Limited. The net cost of operations is recovered from the parent company and Northern Transportation Company Limited on the basis of hours flown.

2. Significant accounting policies**Deferred engine overhaul**

The costs of rebuilding engines are deferred and charged to operations over the estimated life of the rebuilt engine on the basis of actual hours flown.

Depreciation

Depreciation is recorded in the accounts on the diminishing balance method based on the estimated useful lives of the assets.

3. Change in estimated lives of fixed assets

To more closely match the level of utilization, the estimated useful lives of aircraft and aircraft parts have been increased thereby reducing the annual depreciation charge. As a result, the net cost of operations was \$19,969 less than would have been the case had the original estimated useful lives been used.

4. Remuneration of directors and officers

The Company paid no remuneration to its five directors nor to its five officers who were all directors.

5. Federal anti-inflation legislation

The Company is subject to restraint of profit margins, prices, dividends and employee compensation under the Federal Anti-Inflation Act and Regulations and has complied in all material respects therewith.

ELDORADO NUCLEAR LIMITED

(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 20, 1978

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO

I have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1977 and the statements of consolidated earnings, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these consolidated financial statements give a true and fair view of the financial position of the corporation as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the basis of establishing the deferred liability, with which I concur, as explained in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by the corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT DECEMBER 31, 1977

	1977	1976
Current assets		
Cash and short term investments at cost	\$ 41,994,117	\$ 19,453,490
Accounts receivable	6,652,737	7,875,167
Mine concentrates on loan (Note 5)		8,517,867
Inventories	29,909,363	22,207,606
Supplies	7,413,905	5,815,698
Prepaid expenses	484,852	373,987
	86,454,974	64,243,815
Current liabilities		
Accounts payable	12,649,226	6,449,408
Long term debt due within one year	6,723,668	
Other liabilities	140,728	155,037
	19,513,622	6,604,445
Working capital	66,941,352	57,639,370
Non-current assets		
Mine concentrates on loan (Note 5)	25,598,256	16,324,000
Property and equipment, net (Note 6)	54,939,907	41,112,631
Deferred charges (Note 7)	3,499,418	3,374,015
Accounts receivable (Note 8)	11,068,151	
Other assets	2,214,725	558,637
	97,320,457	61,369,283
Capital employed	\$ 164,261,809	\$ 119,008,653
Represented by:		
Long term debt (Note 9)	\$ 96,414,439	\$ 59,271,726
Other liabilities	5,759,594	4,582,323
	102,174,033	63,854,049
Shareholder's equity		
Share capital (Note 10)	6,586,080	6,586,080
Retained earnings	55,501,696	48,568,524
	62,087,776	55,154,604
	\$ 164,261,809	\$ 119,008,653

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

C. G. BASCHENIS

N. M. EDIGER

ELDORADO NUCLEAR LIMITED—Continued

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Revenue		
Sales of products and services.....	\$68,622,704	\$47,707,734
Expenses		
Cost of products and services sold	44,941,598	35,582,627
Exploration	4,457,292	4,175,081
Research and development	2,131,954	1,282,285
Administration	6,156,067	2,526,508
Other (income and) expense (Note 2)	4,002,621	1,068,137
Total expenses	61,689,532	44,634,638
Earnings before income taxes and extraordinary items	6,933,172	3,073,096
Income taxes	1,015,000	
Earnings before extraordinary items	5,918,172	3,073,096
Reduction of income taxes due to loss carry forwards (Note 3)	1,015,000	
Net earnings	6,933,172	3,073,096
Retained earnings at beginning of year		
As previously reported	49,540,588	45,495,428
Prior year's adjustment (Note 4)	972,064	
As restated	48,568,524	45,495,428
Retained earnings at end of year	\$55,501,696	\$48,568,524

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Source of working capital		
From operations:		
Earnings before extraordinary items	\$ 5,918,172	\$ 3,073,096
Add charges to earnings which did not require working capital:		
Depreciation	5,869,591	5,725,494
Amortization	170,502	87,976
Other	25,438	24,084
	11,983,703	8,910,650
Proceeds from income debentures	40,000,000	
Deferred interest on loans (Note 9)	3,866,381	3,631,498
Increase in other liabilities	1,151,833	780,232
Reduction of income taxes due to loss carry forwards	1,015,000	
	58,016,917	13,322,380
Use of working capital		
Increase in long term loans of mine concentrates	9,274,256	8,725,761
Additions to property and equipment	19,696,867	16,174,885
Accounts receivable (Note 8)	11,068,151	
Long term debt due within one year	6,723,668	
Increase in deferred charges	295,905	
Increase in other assets	1,656,088	195,285
	48,714,935	25,095,931
Increase (Decrease) in working capital	9,301,982	(11,773,551)
Working capital at beginning of year	57,639,370	69,412,921
Working capital at end of year	\$66,941,352	\$57,639,370

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1977

1. Accounting policies

A statement of significant accounting policies of the Company is provided separately in these financial statements.

2. Other income and expense

	1977	1976
Expenses		
Interest on long term debt	\$ 4,104,408	\$ 3,631,498
Loss on disposal of fixed assets	347,775	
Zirconium asset writedown	653,351	
Miscellaneous	204,834	34,120
Income		
Interest and other non-operating items ..	(1,307,747)	(1,623,733)
Government of Canada grants for exploration		(973,748)
	<u>\$ 4,002,621</u>	<u>\$ 1,068,137</u>

3. Income taxes

Income taxes for the year were offset as a result of losses carried forward. The accounts of the Company do not reflect the potential benefit of remaining loss carry-forwards and expenses recorded in the accounts in excess of deductions claimed for income tax purposes. At December 31, 1977 the Company has a loss carry-forward for tax purposes of \$5,083,000 which expires in 1978 and had recorded expenses of \$6,706,000 in excess of amounts claimed for tax purposes. These amounts may be used to reduce taxable income of future years.

4. Prior year's adjustment

The basis of establishing the deferred liability, as set up in the accounts at December 31, 1977, providing for committed future processing activities, has been changed from that of the previous year. As a result of the retroactive application of this adjustment, the 1976 financial statements have been restated by reducing the retained earnings at December 31, 1976 and the net earnings for that year by \$972,064 and increasing other liabilities as shown on the consolidated statement of financial position at December 31, 1976 by a similar amount.

5. Mine concentrates on loan

Mine concentrates on loan are recorded at inventory cost, which is lower than net realizable value. These costs are classified as either current or non-current assets, according to estimated or scheduled repayments.

Income from the mine concentrates on loan is included in current earnings.

6. Property and equipment

	1977	1976
Land	\$ 3,672,531	\$ 3,306,650
Buildings	39,464,388	33,542,502
Equipment	78,297,053	66,858,055
Construction in progress	3,643,770	1,824,520
	125,077,742	105,531,727
Less accumulated depreciation	70,137,835	64,419,096
	<u>\$ 54,939,907</u>	<u>\$ 41,112,631</u>
Depreciation for year	<u>\$ 5,869,591</u>	<u>\$ 5,725,494</u>

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1977—Concluded

7. Deferred charges

	1977	1976
Mine development-shaft sinking	\$ 3,010,312	\$ 2,714,407
Refinery preproduction	489,106	659,608
	<u>\$ 3,499,418</u>	<u>\$ 3,374,015</u>
Amortization for year	<u>\$ 170,502</u>	<u>\$ 87,976</u>

8. Accounts receivable

The Company agreed to extend financing arrangements for the payments due under one sales contract. The terms provide for payment over a 30 month period with financing charges related to the movement of the Consumer Price Index.

9. Long term debt

(a) Income debentures

On November 14, 1977, the Company issued income debentures to three Canadian chartered banks in the amount of \$40 million due on December 31, 1983 and bearing interest at approximately one-half of the bank's prime lending rate. The income debentures are not secured by any charge against the assets of the Company and certain prepayment and exchange privileges are available.

No deduction is allowed under the Income Tax Act for interest expense related to the income debentures.

(b) Loans from Canada

	1977	1976
8 3/4% notes due 1978-80	\$10,397,321	\$10,397,321
7 1/16% note due 1978	1,064,433	1,064,433
7% note due 1979	7,129,592	7,129,592
5 7/16% notes due 1980	11,547,739	11,547,739
4 15/16% notes due 1981	7,761,755	7,761,755
6 1/2% notes due 1982	10,062,226	10,062,226
5 3/4% notes due 1983	5,081,606	5,081,606
6 3/4% notes due 1984	10,093,435	6,227,054
Sub-Total	63,138,107	59,271,726
Less: Current portion of long term debt listed above	6,723,668	
Total	<u>\$56,414,439</u>	<u>\$59,271,726</u>

Prepayment of the notes may be made in specified groups without premium or penalty. Interest during 1977 on the loans was deferred until December 31, 1984. All deferred interest payments are supported by notes carrying a 6 3/4% interest rate.

- (c) The long-term debt due in each of the next five years is as follows: 1978—\$6,723,668; 1979—\$11,262,205; 1980—\$12,153,214; 1981—\$7,761,755; 1982—\$10,062,226.

10. Shareholder's equity

	1977	1976
Authorized:		
110,000 common shares of no par value		
Issued and fully paid:		
70,500 shares to Canada	<u>\$ 6,586,080</u>	<u>\$ 6,586,080</u>

11. Supplementary information

- (a) The Company's by-laws provide for nine Directors. At December 31, 1977 the Company had nine Directors and nine Officers. Two of the Directors are also Officers. Remu-

neration of Officers in 1977 totalled \$387,000 and remuneration of Directors as Directors in 1977 totalled \$31,417.

Interest bearing housing assistance loans totalling \$100,000 were granted to Officers, under the Company's policy which provides assistance to senior professional employees relocating from a lower cost to a higher cost housing area.

- (b) During 1977 sales commissions totalling \$411,011 were paid to Marubeni Corporation and Wambesco International by, who have been retained as sales agents since 1960. In December 1974, the agency agreement with Wambesco was terminated, to be effective December 31, 1976. In December 1977, an agreement was reached with Wambesco to terminate all rights to commission payments on future deliveries in return for cash payments totalling \$1.25 million. The full cost of this agreement was reflected in the 1977 accounts.
- (c) The actuarial valuation of the Eldorado Pension Plan (1959) as of December 31, 1976 revealed a deficiency of \$5,034,740 for the Eldorado companies. The total unfunded liability is being amortized and funded over 15 years as indicated in Eldorado's accounting policies and the Pension Benefits Standards Act.
- (d) The Company is subject to restraint of profit margins, prices, dividends and employee compensation under the federal Anti-Inflation Act and Regulations. All aspects will be covered at least until December 31, 1978 under the phase-out guidelines.
- (e) Certain 1976 accounts have been reclassified for comparison purposes.

12. Contingencies

In connection with its operations, the Company is the defendant in certain pending or threatened litigations. It is the opinion of management, based on legal counsel, that these actions will not result in any significant liabilities to the Company.

ELDORADO NUCLEAR LIMITED—Concluded**STATEMENT OF ACCOUNTING POLICIES**

The Company's accounting policies are in accordance with generally accepted accounting principles and have been applied on a basis consistent with that of the preceding year. The following policies are considered to be significant.

Consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Eldorado Aviation Limited.

Inventories

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Inventories of mine concentrates and refined products are valued at the lower of cost or net realizable value.

Cost for mine concentrates and for refined products is determined on a weighted average basis.

Supplies

Operating and general supplies are carried at cost.

Property and equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Depreciation

The principal depreciation method used is the straight line method based on ten years' estimated life.

Mine development and preproduction costs

Mine development costs incurred in shaft sinking programs and refinery preproduction costs are deferred until commencement of production. These costs are then amortized based on production over not more than ten years. Other mine development costs are charged to production as incurred.

Research and development and exploration costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Pension Plan

The Company has a contributory, defined benefit, trustee pension plan covering all of its regular full-time employees. Assets in the pension fund are valued by a moving average market value method, while liabilities are costed by the projected benefits entry age normal method.

Pension costs are amortized and funded at rates confirmed by the consulting actuary pursuant to periodic actuarial revaluations. All actuarially-determined deficiencies are amortized and funded over periods that adequately reflect their specific nature, up to a maximum of fifteen years.

Sales of products and services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and refinery conversion

services. Sales revenue is recorded in the fiscal year that title passes and/or delivery is effected.

EXPORT DEVELOPMENT CORPORATION

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 1, 1978

THE HONOURABLE JACK H. HORNER, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Export Development Corporation as at December 31, 1977 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS			LIABILITIES		
	1977	1976		1977	1976
Loans receivable			Loans payable		
Principal (Note 3).....	\$ 1,833,447,000	\$ 1,368,397,000	Short-term notes	\$ 49,570,000	\$ 51,357,000
Less: Participation by other lenders			Government of Canada (Note 4).....	1,084,838,000	1,044,457,000
(Note 3).....	121,196,000	25,247,000	Other (Note 4).....	435,550,000	115,506,000
	1,712,251,000	1,343,150,000	Accrued interest	39,812,000	28,418,000
Accrued interest and fees	38,984,000	26,255,000		1,609,770,000	1,239,738,000
	1,751,235,000	1,369,405,000	Loss provisions		
Investments			Provision for losses on loans receivable		
Cash and short-term deposits	71,794,000	34,072,000	(Note 3)	4,000,000	2,000,000
Deposits with Government of Canada	20,000,000	20,000,000	Provision for claims on insurance in		
Government of Canada bonds at amor-			force	5,026,000	5,771,000
tized cost (market value: 1977—				9,026,000	7,771,000
\$9,105,000; 1976—\$7,962,000).....	9,634,000	8,549,000	Other liabilities		
Accrued interest	902,000	683,000	Accounts payable.....	613,000	722,000
	102,330,000	63,304,000	Deferred revenue	12,502,000	6,007,000
Other assets	5,212,000	3,746,000	Deferred interest payable	7,883,000	7,487,000
			Canada account	4,220,000	3,632,000
				25,218,000	17,848,000
				1,644,014,000	1,265,357,000
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 5)	125,000,000	100,000,000
			Retained earnings		
			Reserve for underwriting and lending		
			contingencies	14,000,000	14,000,000
			Unappropriated	75,763,000	57,098,000
				89,763,000	71,098,000
				214,763,000	171,098,000
				\$ 1,858,777,000	\$ 1,436,455,000
	\$ 1,858,777,000	\$ 1,436,455,000			

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors:

J. A. MACDONALD
Chairman of the Board and President

J. R. HEGAN
Vice President—Finance

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEARS ENDED DECEMBER 31

	1977	1976
Export loans		
Interest earned	\$ 118,550,000	\$ 84,688,000
Fees earned	6,538,000	9,826,000
	125,088,000	94,514,000
Interest expense	102,284,000	72,260,000
Provision for loan losses (Note 3)	2,000,000	2,000,000
	20,804,000	20,254,000
Export credits insurance		
Premiums and fees earned	5,652,000	4,452,000
Provision for claims	1,109,000	1,528,000
	4,543,000	2,924,000
Investments		
Interest earned	8,224,000	5,803,000
Interest expense	7,803,000	5,395,000
	421,000	408,000
	25,768,000	23,586,000
Administrative expenses	7,103,000	6,028,000
Net income	18,665,000	17,558,000
Unappropriated retained earnings, January 1 ..	57,098,000	47,540,000
	75,763,000	65,098,000
Appropriated for underwriting and lending contingencies		8,000,000
December 31	75,763,000	57,098,000
Appropriated retained earnings December 31 ..	14,000,000	14,000,000
Total retained earnings—December 31	\$ 89,763,000	\$ 71,098,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED DECEMBER 31

	1977	1976
Cash provided		
Net cash generated from operations	\$ 24,176,000	\$ 24,228,000
Loans from Government of Canada	150,000,000	186,900,000
Loans from other lenders	313,588,000	115,497,000
Capital stock issued	25,000,000	20,000,000
Loans receivable repaid	128,988,000	107,202,000
Government of Canada bonds and deposits matured	4,000,000	23,976,000
Participation by other lenders	99,464,000	25,872,000
	745,216,000	503,675,000
Cash applied		
Loans receivable disbursed	580,339,000	451,942,000
Government of Canada loans repaid	115,239,000	92,079,000
Participation repaid to other lenders	5,319,000	3,508,000
Government of Canada bonds purchased	5,087,000	
Net reduction (increase) in short-term notes payable	1,787,000	(36,448,000)
Other	(277,000)	652,000
	707,494,000	511,733,000
Net increase (reduction) in cash and short-term deposits	\$ 37,722,000	\$ (8,058,000)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Export Development Corporation

Export Development Corporation is a Crown corporation established on October 1, 1969 by the Export Development Act, a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation has broad powers including the power to borrow, to lend and to guarantee loans, to enter into export credits insurance contracts and to issue guarantees in respect of export transactions and foreign investments. The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Contracts are entered into either under the authority of the Board of Directors ("Corporate Account") or under the authority of the Governor in Council ("Canada Account") and are so reflected in separate financial statements. The Act sets out separate loan and liability limits for Corporate Account and Canada Account, and for all purposes the Corporation treats Corporate Account and Canada Account separately. Canada Account transactions are administered by the Corporation for the Government of Canada. Funds required for such transactions are paid to the Corporation by the Government of Canada and the Corporation does not have any liability for transactions administered for Canada Account. All contracts of foreign investment insurance are issued for Canada Account.

2. Summary of Significant Accounting Policies

Export Loan Fees Earned

Export loan fees are taken into income as earned: administration fees are generally earned within ninety days of a loan agreement being signed; standby fees are earned over the loan disbursement period.

Insurance Premiums

For whole turnover export credits insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export credits insurance policies are taken into income on a reducing balance method, generally reflecting the diminishing exposure over the terms of the policies.

Provision for Insurance Claims

This provision is adjusted by a charge to income based on past claims experience and an assessment of existing coverage. Claims payments are charged and recoveries credited to the provision.

Interest Expense

Interest expense is prorated between export loans and investments on the basis of average funds employed.

Translation of United States Currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year. Resulting gains and losses are included in investment interest earned.

Provisions for Losses on Loans Receivable

Provisions for losses are based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of pressures, some of which are unpredictable. Accordingly, delays in the repayment of principal and interest may well occur from time to time.

In the case of loans made to sovereign borrowers, that is the governments of countries or their agencies, payment delays are

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1977—Concluded

not necessarily indicative of a future loss requiring a provision. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of outright repudiation or a write-off of asset value agreed to by creditors, in the opinion of management the ultimate collectibility of a sovereign obligation, and thus its asset value, is not subject to question although delays may have to be accepted.

Finally, if the review of the outstanding loans does not specifically indicate future loss, it is the policy of the Corporation nonetheless to set aside each year some provision in consideration of the total loan portfolio.

3. Loans Receivable

Loans receivable at December 31, 1977 mature as follows:

Overdue	\$ 6,157,000
1978	145,666,000
1979	207,831,000
1980	212,643,000
1981	233,357,000
1982	227,628,000
1983 and later	678,969,000
Total	<u>\$ 1,712,251,000</u>
Amount of commercial loans included above	<u>\$ 477,837,000</u>
Amount of U.S. \$ loans included above	<u>U.S. \$ 214,943,000</u>
Overdue interest	<u>\$ 2,368,000</u>

The review of export loans receivable at December 31, 1977 indicates no circumstance where a loss is likely in respect of a commercial obligor; nor, in respect of a sovereign obligor, any circumstance where there is likely to be either a repudiation or a write-off of asset value agreed to by creditors. In accordance with its policy as disclosed in Note 2, therefore, the Corporation has provided \$2,000,000 in 1977 for possible losses. At December 31, 1977 the total provision related to loans receivable is \$4,000,000.

During 1977, the Corporation rescheduled payments due of \$3,942,000. These reschedulings are intended to aid collectibility and servicing of the debt. Since inception of the export loans program in 1961, the Corporation has rescheduled \$65,377,000, of which \$591,000 is overdue at December 31, 1977.

Participation by other lenders includes \$81,144,000 with recourse to Export Development Corporation should the borrower default and \$40,052,000 without recourse to the Corporation.

4. Loans Payable

At December 31, 1977 loans payable to Government of Canada and other lenders bear interest at rates from 5-5/16% to 9-1/2%, annually, with an average cost to maturity of 7.93% and mature as follows:

1978	\$ 144,507,000
1979	152,877,000
1980	150,055,000
1981	231,783,000
1982	292,962,000
1983 and later	548,204,000
Total	<u>\$ 1,520,388,000</u>
Amount of U.S. \$ loans included above	<u>U.S. \$ 280,356,000</u>

5. Capital Stock

Capital stock, of which there are 4,000,000 shares authorized and 1,000,000 shares issued and fully paid, carries a par value of \$100 per share. Payments to date include an additional \$25,000,000 of contributed capital, the maximum amount provided in the Export Development Act.

6. Credits Insurance

The authority to enter into contracts of export credits insurance and related guarantees under the Export Development Act is limited to an aggregate of \$2,500,000,000 at any time. As at December 31, 1977, the Corporation is contingently liable for \$653,053,000 under such contracts.

7. Credits Insurance Claims

Claims payments to Canadian exporters were \$3,047,000 in 1977, and \$1,193,000 was recovered against outstanding claims. At December 31, 1977, the Corporation is undertaking recovery action on \$5,161,000 of claims paid.

8. Export Loans

Under the Export Development Act, the Corporation may have outstanding loans to foreign borrowers, outstanding guarantee agreements to other lenders and signed but undisbursed loan and guarantee agreements up to a maximum of \$4,250,000,000 at any time. As at December 31, 1977, the position of the Corporation is as follows:

Loans receivable	\$ 1,833,447,000
Less: Participation by other lenders without recourse to the Corporation	40,052,000
	<u>1,793,395,000</u>
Guarantees, for which the Corporation is contingently liable	8,479,000
Undisbursed funds on signed loan agreements	1,647,909,000
	<u>\$ 3,449,783,000</u>

It is anticipated that these undisbursed funds will be disbursed in 1978 and subsequent years as delivery of goods and services or progress on projects is achieved. The Corporation expects to fund these loans near the time of disbursement by issuing debt instruments and capital stock. The cost of funding is uncertain and cannot be assured to be below the yield on the undisbursed loans.

EXPORT DEVELOPMENT CORPORATION—Continued

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 1, 1978

THE HONOURABLE JACK H. HORNER, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Accounts Administered for the Government of Canada by Export Development Corporation as at December 31, 1977 and the statement of changes in Accounts Administered for the Government of Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Accounts Administered for the Government of Canada as at December 31, 1977 and the changes therein for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept for the Accounts Administered for the Government of Canada by Export Development Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers set out in the Export Development Act.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET

ACCOUNTS ADMINISTERED FOR GOVERNMENT
OF CANADA AS AT DECEMBER 31

ASSETS	1977	1976	LIABILITIES	1977	1976
Loans receivable			Deferred revenue	\$ 3,328,000	\$ 2,833,000
Principal (Note 2)	\$ 201,937,000	\$ 94,683,000	Funded by Canada	183,005,000	96,947,000
Less: Participation by other lenders (Note 2)	22,003,000				
	179,934,000	94,683,000			
Accrued interest and fees	2,179,000	1,465,000			
	182,113,000	96,148,000			
Corporate account	4,220,000	3,632,000			
	\$ 186,333,000	\$ 99,780,000		\$ 186,333,000	\$ 99,780,000

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors:

J. A. MACDONALD
Chairman of the Board and President

J. R. HEGAN
Vice-President—Finance

EXPORT DEVELOPMENT CORPORATION—Concluded**CHANGES IN ACCOUNTS
ADMINISTERED FOR GOVERNMENT OF CANADA
FOR THE YEARS ENDED DECEMBER 31**

	1977	1976
FUNDED BY CANADA, JANUARY 1	\$ 96,947,000	\$ 49,045,000
<i>Add:</i>		
Loans receivable disbursed	115,193,000	51,778,000
Export loans interest and fees earned	11,570,000	7,123,000
Export credits insurance premiums and fees earned	852,000	802,000
Foreign investment insurance premiums and fees earned	877,000	745,000
Claims recovered	25,000	
	<u>225,464,000</u>	<u>109,493,000</u>
<i>Deduct:</i>		
Loans receivable repaid	8,099,000	6,363,000
Loans receivable funded by others	22,003,000	
Administrative expenses	1,731,000	1,201,000
Claims paid	25,000	
Other remittances (net)	10,601,000	4,982,000
	<u>42,459,000</u>	<u>12,546,000</u>
FUNDED BY CANADA, DECEMBER 31 ..	\$ 183,005,000	\$ 96,947,000

The accompanying notes are an integral part of the financial statements.

**NOTES TO ACCOUNTS ADMINISTERED FOR
GOVERNMENT OF CANADA DECEMBER 31, 1977****1. General**

The Corporation administers certain loan and insurance programs for the Government of Canada and the funds required for these operations are provided by the Government of Canada. Accordingly, the Corporation has no direct financial interest in these programs. As cash is received by the Corporation it is remitted to the Government of Canada, net of amounts withheld to cover administration expenses which are charged on a cost recovery basis.

The significant accounting policies applied to these accounts differ from those of the Corporation in that no provision is made for insurance claims or loan losses.

Foreign investment insurance premiums are taken into income evenly over the terms of coverage, excepting that the first year's premium is taken into income in its entirety when received.

2. Loans Receivable Funded by the Government of Canada

Loans receivable at December 31, 1977, mature as follows:

1978	\$ 8,259,000
1979	8,841,000
1980	11,410,000
1981	17,318,000
1982	23,326,000
1983 and later	110,780,000
Total	\$ 179,934,000
Amount of U.S. \$ loans included above	U.S. \$ 7,939,000

During 1977 the Corporation rescheduled payments due of \$472,000. These reschedulings are intended to aid collectibility and servicing of the debt. Since inception of the export loans program, \$1,998,000 has been rescheduled, none of which is overdue at December 31, 1977.

Under the Export Development Act, the Corporation may sell its interest in instalments payable to it. As at December 31, 1977, \$22,003,000 has been sold in this manner.

3. Credits Insurance

The authority to enter into contracts of export credits insurance and guarantees under the Export Development Act is limited to a maximum of \$1,000,000,000 at any time. As at December 31, 1977, the contingent liability under such contracts is \$353,149,000.

4. Foreign Investment Insurance

The authority to enter into contracts of foreign investment insurance under the Export Development Act is limited to a maximum of \$250,000,000 at any time. As at December 31, 1977, the contingent liability under such contracts is \$152,122,000.

5. Export Loans

Under the Export Development Act, the Canada Account may have outstanding loans to foreign borrowers, outstanding guarantee agreements to other lenders and signed but undisbursed loan and guarantee agreements up to a maximum of \$850,000,000 at any time. As at December 31, 1977, the position is as follows:

Loans receivable	\$ 201,937,000
Guarantees	15,316,000
Undisbursed funds on signed loan agreements	315,745,000
	<u>\$ 532,998,000</u>

FARM CREDIT CORPORATION

(Established by the Farm Credit Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 9, 1978

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1978 and the statements of deficit—Farm Credit Act, retained earnings—Farm Syndicates Credit Act, income and expense, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes described in Notes 3 and 4 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Cash	\$ 2,013,595	\$ 5,693,597	Accounts payable and accrued liabilities ..	\$ 769,188	\$ 976,836
Accounts receivable	60,487	53,540	Due to Canada (Note 7)	1,838,104	1,591,074
Loans to farmers, secured by mortgages (Notes 4 and 5)	2,571,366,876	2,263,817,705	Fire insurance recoveries and other depo- sits	1,225,643	1,137,109
Loans to farm syndicates, secured by notes (Notes 4 and 5)	10,816,179	11,874,558	Provision for employee termination bene- fits (Note 4)	1,534,000	1,587,000
Agreements for sale (Note 5)	11,551,572	12,253,291	Canada loans (Note 8)	2,493,745,553	2,203,877,455
	2,593,734,627	2,287,945,554			
Less: Allowance for doubtful accounts ..	1,460,000	1,130,000			
	2,592,274,627	2,286,815,554			
Real estate (Note 6)	579,561	30,000			
Furniture, equipment and automobile at cost	1,117,370	995,293	EQUITY OF CANADA		
Less: Accumulated depreciation	724,599	655,560	Contributed capital (Note 9)	97,200,000	85,700,000
	392,771	339,733	Deficit Farm Credit Act	(895,921)	(1,876,991)
Deferred income taxes (Note 3)	298,866	253,467	Retained earnings—Farm Syndicates Credit Act	203,340	193,408
	\$ 2,595,619,907	\$ 2,293,185,891		\$ 2,595,619,907	\$ 2,293,185,891

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Corporation:

ROLLAND POIRIER
Chairman

MURRAY A. McBRIDE
Vice-Chairman

FARM CREDIT CORPORATION—Continued

STATEMENT OF DEFICIT—FARM CREDIT ACT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of the year		
As previously reported	\$ 1,655,899	\$ (778,327)
Adjustments for prior years		
Establishment of allowance for doubtful accounts		610,800
Establishment of provision for employee termination benefits		1,125,000
Balance, beginning of the year as previously restated	1,655,899	957,473
Adjustments for prior years		
Increase in provision for employee termination benefits (Note 4)	276,000	268,000
Interest earned on loans to farmers (Note 4)	198,559	
Recognition of deferred income taxes (Note 3)	(253,467)	(214,068)
Balance, beginning of the year as restated	1,876,991	1,011,405
Net (income) loss for the year	(981,070)	865,586
Balance, end of the year	\$ 895,921	\$ 1,876,991

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS—
FARM SYNDICATES CREDIT ACT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of year		
As previously reported	\$ 205,925	\$ 226,828
Adjustment for prior years		
Interest earned on loans to farm syndicates (Note 4)	12,517	60,000
Establishment of allowance for doubtful accounts		
As restated	193,408	166,828
Net income	9,932	26,580
Balance, end of the year	\$ 203,340	\$ 193,408

The accompanying notes are an integral part of the financial statements.

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

OPERATIONS UNDER THE FARM CREDIT ACT

	1978	1977
Income		
Interest earned on loans to farmers (Note 4)	\$ 178,904,737	\$ 151,782,814
Deduct: Interest on loans from Canada	163,350,762	139,717,361
	15,553,975	12,065,453
Fees earned	1,175,504	1,019,181
Other interest income	987,234	622,201
	17,716,713	13,706,835
Expense		
Salaries and employee benefits (Note 4)	13,075,158	12,452,071
Travel	1,204,822	1,248,430
Office accommodation	1,159,967	1,077,658
Provision for doubtful accounts	739,261	512,426
Telephone	250,973	217,980
Rental and maintenance of office equipment	248,773	197,734
Printing, stationery and office supplies	173,379	154,492
Depreciation	98,694	85,650
Postage and express	101,117	79,591
Miscellaneous	229,259	276,976
	17,281,403	16,303,008
Less: Allocated to operations under the Farm Syndicates Credit Act and the Small Farm Development Program	500,361	732,579
	16,781,042	15,570,429
Net operating income (loss)	935,671	(1,863,594)
Portion of net operating loss recovered under Agriculture Vote 60		958,609
Net income (loss) before income taxes and extraordinary item	935,671	(904,985)
Provision for income taxes (Note 3)		
Current	480,377	
Deferred	(45,399)	(39,399)
	434,978	(39,399)
Net income (loss) before extraordinary item	500,693	(865,586)
Extraordinary item:		
Income tax reduction (Note 3)	480,377	
Net income (loss) (Notes 3 and 4)	\$ 981,070	\$ (865,586)

The accompanying notes are an integral part of the financial statements.

OPERATIONS UNDER THE FARM SYNDICATES CREDIT ACT

	1978	1977
Income		
Interest earned on loans to farm syndicates (Note 4)	\$ 846,104	\$ 906,269
Deduct: Interest on loans from Canada	811,554	849,709
	34,550	56,560
Service charges and other	35,281	43,048
	69,831	99,608
Expense allocated to operations under this Act	59,476	72,882
	10,355	26,726
Provision for doubtful accounts	423	146
Net income (Notes 3 and 4)	\$ 9,932	\$ 26,580

FARM CREDIT CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1978—Concluded

OPERATIONS UNDER THE SMALL FARM DEVELOPMENT PROGRAM

	1978	1977
Income		
Interest earned on agreements for sale	\$ 774,272	\$ 786,259
Deduct: Interest on loans from Canada	713,786	711,174
	60,486	75,085
Application fees and other	22,072	12,424
	82,558	87,509
Expense		
Allocated to operations under this Program	440,886	659,697
Legal fees and other	3,568	16,199
	444,454	675,896
Deduct: Amount recovered from Agriculture Vote 1	444,454	675,896
Excess of income over expense due to Canada (Note 7)	\$ 82,558	\$ 87,509

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Loans from Canada	\$381,100,000	\$350,500,000
Repayments and prepayments of principal from borrowers	99,142,987	86,983,432
Capital contributed by Canada	11,500,000	10,700,000
Decrease (increase) in cash	3,680,002	(2,758,881)
Net income (loss)—Farm Credit Act	981,070	(865,586)
Net income—Farm Syndicates Credit Act ..	9,932	26,580
Increase in accrued interest on loans from Canada	3,933,504	8,583,564
	\$500,347,495	\$453,169,109
Funds applied		
Loans to borrowers	\$511,485,619	\$445,695,229
Less: Amount refinanced	123,859,005	92,372,046
	387,626,614	353,323,183
Repayment of loans from Canada	95,165,406	84,018,720
Increase in accrued interest on loan to borrowers	15,418,320	14,449,168
Other	2,137,155	1,378,038
	\$500,347,495	\$453,169,109

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1978

1. Corporate objective

The Farm Credit Corporation was established on October 5, 1959, by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop sound farm enterprise through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act on December 11, 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Pursuant to the Farm Credit Act and an agreement with the Department of Agriculture, the Corporation provides services pertaining to the purchase and sale of farm land in administering the Land Transfer Plan, a component of the Department's Small Farm Development Program. The Corporation's operating costs are reimbursed by the Department and the excess of income over expense is paid to Canada.

The transactions relating to each of these activities are accounted for separately by the Corporation.

2. Significant accounting policies

Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans to farmers, loans to farm syndicates and agreements for sale. This allowance represents the Corporation's estimate of future probable losses on the accounts outstanding at March 31, 1978, and includes a component which, on the basis of historical loss experience, covers future losses not yet identified and also a component to provide for specifically identified probable losses.

Actual losses on loans, recoveries on loans and the changes in the allowance are recorded in the related statement of income and expense as a provision for doubtful accounts.

Capital losses resulting from real property transactions under the Small Farm Development Program may be recovered through a separate parliamentary appropriation. No requirement for the application of this provision has yet occurred.

Revenue recognition

Interest on loans to farmers, loans to farm syndicates and agreements for sale is recorded as income on an accrual basis.

Appraisal fees received with applications are recorded as income when received. Appraisal fees retained from loan funds are recorded as income at the time the loans are disbursed.

Supervision fees are recorded as income annually on the related instalment due date. Discharge and partial discharge fees are recorded as income when the discharge takes place.

Service charges earned on loans to farm syndicates are recorded as income when loans are disbursed.

FARM CREDIT CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1978—Continued

3. Income taxes

It has been the policy of the Corporation to reflect in the statement of income and expense under the Farm Credit Act, a provision for income taxes relating to the combined operations under the Farm Credit Act and the Farm Syndicates Credit Act. The portion of the provision for income taxes applicable to operations under the Farm Syndicates Credit Act amounted to \$4,569 for the year ended March 31, 1978 and \$12,227 for the year ended March 31, 1977.

The Corporation is showing a \$480,377 reduction in corporate income taxes for the current year as an extraordinary item in the statement of income and expense under the Farm Credit Act. The taxes payable for the year have been eliminated because the Corporation deducted \$487,076 of prior period adjustments and \$557,221 of tax losses carry-forward from taxable income for tax purposes.

Previously, the Corporation had not recognized deferred income tax debits arising from timing differences between depreciation recorded in the accounts and the amount claimed for tax purposes. The Corporation has now reflected these deferred income tax debits which amount to \$298,866 at March 31, 1978. Recognition of these income tax debits has resulted in an increase of \$45,399 in net income for the current year under the Farm Credit Act. The balance of Deficit — Farm Credit Act at March 31, 1977, has been restated to show a retroactive credit of \$253,467 at that date. The amount of \$39,399, which applied to the year ended March 31, 1977, had the effect of reducing the net loss by the same amount and has been reflected in the statement of income and expense under the Farm Credit Act for that year. The remaining amount of \$214,068 is applicable to years prior to April 1, 1976, and the balance of Deficit — Farm Credit Act has been restated to reflect a decrease by this amount at that date.

In previous years, the Corporation excluded funds provided by parliamentary appropriation from its income for income tax purposes. During the year, reassessments from Revenue Canada-Taxation for 1972 through 1975 were upheld with the result that funds received underparliamentary appropriations for recovering the Corporation's operating losses were included in computing income. These reassessments reduced the loss carry-forward for tax purposes as at March 31, 1977 from \$26,004,124 to \$2,459,206, assuming similar reassessments for 1976 and 1977. The Corporation now includes funds provided by parliamentary appropriation in its income tax purposes.

The loss carry-forward for tax purposes which has not been recognized in the financial statements, amounts to \$1,901,985. The tax benefits pertaining to this loss carry-forward are available until March 31, 1982.

4. Adjustments for prior years

The balance of Deficit — Farm Credit Act at March 31, 1977 has been restated to show a retroactive charge of \$276,000 representing an additional provision for employee termination benefits required at that date. Of this amount, a charge of \$8,000 was applicable to the year ended March 31, 1977, and has been reflected in the statement of income and expense under the Farm Credit Act for that year. An amount of \$268,000 is applicable to years prior to April 1, 1976 and the balance of Deficit—Farm Credit Act has been restated to reflect an increase of this amount at that date. The provision for employee termination benefits at March 31, 1978, after reflecting these adjustments for prior years and changes in the provision for the current year, amounted to \$1,534,000.

A retroactive charge of \$198,559 relating to an adjustment of interest earned on loans to farmers has been reflected in the statement of income and expense under the Farm Credit Act for the year ended March 31, 1977 and the balance of Deficit — Farm Credit Act at March 31, 1977 has been increased accordingly. Loans to farmers, secured by mortgages, at March 31, 1977, have been reduced by a similar amount.

The balance of Retained Earnings — Farm Syndicates Credit Act at March 31, 1977 has been restated to show a retroactive charge of \$12,517 representing an adjustment of interest earned on loans to farm syndicates. This adjustment has been reflected in the statement of income and expense under the Farm Syndicates Credit Act for the year ended March 31, 1977. Loans to farm syndicates, secured by notes, at March 31, 1977, have been reduced by a similar amount.

5. Long-term receivables

Outstanding amounts are receivable over periods of up to thirty years at interest rates in effect at the time of approval.

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands)	
			1978	1977
Loans to farmers	30 years	5—10	\$ 2,571,367	\$ 2,263,818
Loans to farm syndicates	15 years	6 1/4—10	10,816	11,875
Agreements for sale ..	30 years	5—10	11,552	12,253
			<u>\$ 2,593,735</u>	<u>\$ 2,287,946</u>

A summary of the long-term receivables in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands)						1984 through 2008
	Total	1979	1980	1981	1982	1983	
5-5 7/8	\$ 329,111	\$ 28,936	\$18,133	\$18,629	\$19,023	\$19,275	\$ 225,115
6-6 7/8	327,657	22,702	10,810	11,161	11,576	12,134	259,274
7-7 7/8	506,518	30,841	12,692	13,522	14,375	15,280	419,808
8-8 7/8	819,810	49,054	15,437	16,231	16,991	18,058	704,039
9-9 7/8	556,412	27,893	7,332	7,986	8,654	9,292	495,255
10	54,227	3,508	709	729	770	799	47,712
	<u>\$ 2,593,735</u>	<u>\$162,934</u>	<u>\$65,113</u>	<u>\$68,258</u>	<u>\$71,389</u>	<u>\$74,838</u>	<u>\$ 2,151,203</u>

FARM CREDIT CORPORATION—Continued

NOTES OF THE FINANCIAL STATEMENTS

MARCH 31, 1978—Continued

At March 31, 1978, accrued interest of \$102,240,000 (\$86,822,000—1977) and arrears of \$21,105,000 (\$15,541,000—1977) are included and are shown as maturing in the year ending March 31, 1979.

Prepayments of principal from borrowers of \$45,700,000 (\$33,700,000—1977) were received during the year and applied as a reduction of principal.

6. Real estate

This represents farm property held by the Corporation for resale and is carried at the lower of cost and net realizable value. It consists of property acquired in the process of administering the outstanding loans to farmers and to farm syndicates and must be disposed of by the Corporation within five years of acquisition or such further period as the Governor in Council may prescribe.

7. Due to Canada

The amount due to Canada of \$1,838,104 (\$1,591,074—1977) is in respect of operations during the year under the Farm Credit Act and under the Small Farm Development Program and is determined as follows:

	1978	1977
Operations under the Farm Credit Act—		
Funds received from Agriculture		
Vote 65 (Vote 60—1977)	\$ 1,700,000	\$ 2,400,000
Less: Portion of net operating loss recoverable		958,609
	<u>1,700,000</u>	<u>1,441,391</u>
Operations under the Small Farm Development Program—		
Funds received from Agriculture Vote 1 ..	500,000	738,070
Less: Administrative expense	444,454	675,896
	<u>55,546</u>	<u>62,174</u>
Excess of income over expense	82,558	87,509
	<u>\$ 1,838,104</u>	<u>\$ 1,591,074</u>

8. Canada loans

The Corporation has borrowed funds, secured by note, from the Minister of Finance for the purpose of making farm loans, pursuant to section 13 of the Farm Credit Act and section 8 of the Farm Syndicates Credit Act. The Corporation also borrows funds pursuant to the Farm Credit Act, as authorized by Order in Council P.C. 1972-1490, dated June 29, 1972, for the purposes of the Small Farm Development Program. These borrowings are repayable in accordance with the terms and interest rates prescribed at the time of borrowing.

Outstanding amounts as at March 31, 1978, are as follows:

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands)	
			1978	1977
Farm Credit Act	20 years	3 1/2-9	\$ 2,417,481	\$ 2,130,174
Farm Syndicates Credit Act	5 years	5 1/4-9	10,551	11,629
Small Farm Development Program	20 years	6-9	10,086	10,380
Accrued interest			55,628	51,694
			<u>\$ 2,493,746</u>	<u>\$ 2,203,877</u>

A summary of the Canada loans in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands)						
	Total	1979	1980	1981	1982	1983	1984 through 1999
3-4 7/8	\$ 15,914	\$ 2,725	\$ 2,353	\$ 2,451	\$ 2,552	\$ 2,355	\$ 3,478
5-5 7/8	275,000	35,907	29,767	31,063	32,761	32,346	113,156
6-6 7/8	618,159	48,429	40,544	43,152	45,929	40,623	399,482
7-7 7/8	533,911	29,574	21,607	22,789	23,666	24,985	411,290
8-8 7/8	906,542	41,303	21,714	23,505	25,447	27,344	767,229
9	144,220	6,293	3,456	3,555	3,680	4,018	123,218
	<u>\$ 2,493,746</u>	<u>\$ 164,231</u>	<u>\$ 119,441</u>	<u>\$ 126,515</u>	<u>\$ 134,035</u>	<u>\$ 131,671</u>	<u>\$ 1,817,853</u>

FARM CREDIT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1978—*Concluded*

The amounts outstanding as of March 31, 1978, include accrued interest totalling \$55,628,000 (\$51,694,000—1977) and are shown as maturing in the year ending March 31, 1979.

9. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under section 12 of the Farm Credit Act. The statutory limit on this amount during the year has been \$100 million. Subsequent to the year-end, the limit has been increased as described in Note 14.

10. Interest rates

Loans to farmers bear an interest rate from the date of approval equal to the base rate defined in section 3(2) of the Farm Credit Act Interest Rates Regulations plus one per cent. The base rate is determined using the average yield on Government of Canada bonds payable in Canadian currency and due to mature in five to ten years. The lending rate is established for six-month periods commencing April 1st and October 1st each year and applies to all loans approved in the related six-month period.

However, if a new loan under the Farm Credit Act is made, a portion of which is to be used to repay an existing Farm Credit Act loan, the current lending rate and the rate on the existing loan are blended and a composite rate charged. Except for the provision for blended rates, rates on loans to farm syndicates are determined in the same manner using the yield on Government of Canada bonds maturing in one to five years plus one per cent.

Interest rates on borrowings from Canada by the Corporation under section 13 of the Farm Credit Act are established for six-month periods commencing April 1st and October 1st each year in accordance with the terms and conditions approved by the Governor in Council. Similarly, rates on borrowings under section 8 of the Farm Syndicates Credit Act are set on these dates for the same six-month periods.

11. Commitments to borrowers

Loans to borrowers approved but not disbursed as at March 31, 1978, amounted to \$62.6 million most of which were approved at 9-1/4%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1978, from funds to be borrowed by the Corporation from Canada at 8-1/2%.

12. Comparative figures

Certain figures for the previous year have been restated to conform to the current year's presentation.

13. Anti-Inflation Act

Under this legislation, the Corporation is subject to mandatory compliance with the controls on employees' compensation.

14. Amendment to the Farm Credit Act

An Act to amend the Farm Credit Act was proclaimed by the Government on May 11, 1978.

The amendments provide for a new loan limit of \$200,000 for a farm unit with one qualifying applicant and \$400,000 for a farm unit where there are two or more qualifying applicants. Previously, the borrowing ceilings were \$150,000 for persons under 35 years of age and \$100,000 for borrowers 35 and over. The only age restriction to remain is the 35-year age limit for young farmers wishing to phase into farming over a five-year period while retaining off-farm employment. Previously, standard loans were based on an appraised or productive value while loans to persons under 35 years of age were based on market value. The amended Act now provides that all loans be based on market value.

The Corporation's authorized capital has been increased from \$100 million to \$150 million, with the provision that further increases in excess of this amount may be authorized under an Appropriation Act. As a consequence, the Corporation's maximum borrowing capacity from the Minister of Finance has been increased to \$3.75 billion.

The statutory \$25 a year charge for supervision applied to loans exceeding 75 per cent of the appraised value has been eliminated. In addition, interest on arrears will be charged at the loan interest rate rather than the loan interest rate plus one-half per cent as previously charged.

The amended Farm Credit Act now contains a provision allowing the Corporation to provide for future losses on loans in accordance with generally accepted accounting principles.

FEDERAL BUSINESS DEVELOPMENT BANK

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF INDUSTRY,
TRADE AND COMMERCE,
OTTAWA, ONTARIO.

Sir:

I have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1978 and the statements of operations, retained earnings, changes in cash position and accumulated provision for possible future losses on loans and investments for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1978 and the results of its operations, the changes in its cash position and the changes in the accumulated provision for possible future losses on loans and investments for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

Yours very truly,

RAYMOND J. MORCEL, C.A.
of Price Waterhouse & Co.
Montreal, Quebec

May 19, 1978

STATEMENT OF ASSETS AND LIABILITIES

ASSETS	March 31		LIABILITIES	March 31	
	1978	1977		1978	1977
Cash	\$ 1,953,381	\$ 1,120,019	Cheques outstanding	\$ 17,618,970	\$ 12,686,670
Government of Canada Treasury Bills	31,136,163	27,303,275	Accrued interest on debentures	20,432,094	25,203,500
	33,089,544	28,423,294	Accrued interest on notes	16,598,897	10,459,855
Loans (Notes 2 and 3)	1,481,677,283	1,408,381,803	Other liabilities	3,338,169	3,443,109
Investments, at cost (Note 2)	12,147,563	6,281,388		57,988,130	51,793,134
	1,493,824,846	1,414,663,191	Debentures outstanding (Note 4)	645,200,000	816,800,000
Interest due and accrued	17,752,852	14,662,493	Debtenture premium and discount less amortization	731,790	1,130,966
	1,511,577,698	1,429,325,684		645,931,790	817,930,966
Less: Accumulated provision for possible future losses	57,000,000	47,000,000	Notes held by Canada (Note 5)	623,000,000	396,000,000
	1,454,577,698	1,382,325,684	Capital:		
Fixed assets at cost, less accumulated depreciation	4,047,655	2,468,625	Capital paid in by Canada under the Federal Business Development Bank Act	122,000,000	108,000,000
Other assets	1,861,149	4,041,172	Retained earnings, per statement attached	44,656,126	43,534,675
				166,656,126	151,534,675
	\$ 1,493,576,046	\$ 1,417,258,775		\$ 1,493,576,046	\$ 1,417,258,775

Approved By the Board:

F. DON ROSEBRUGH
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

FINANCIAL SERVICES	1978	1977
INCOME:		
Interest	\$ 167,104,909	\$ 152,596,207
Sundry	6,152,671	3,646,883
	173,257,580	156,243,090
EXPENSES:		
Salaries and employee benefits	34,989,184	28,245,904
Staff travel and transfers	3,317,499	2,355,237
Rental and other expenses—leased premises	4,745,277	3,858,297
Depreciation of fixed assets	1,177,644	705,930
Publicity	1,104,161	965,581
Telephone, telex and telegrams	1,312,096	1,093,433
Office supplies and expenses	1,335,512	1,178,752
All other operating expenses	2,224,062	1,733,511
Total operating expenses	50,205,435	40,136,645
Less: Charged to Management Services	580,000	586,000
Net operating expenses	49,625,435	39,550,645
Interest on term debt (including amortization of discount and premium on debentures)	103,002,037	94,584,381
Provision for losses on loans and investments	19,508,657	19,931,707
	172,136,129	154,066,733
Balance of income transferred to retained earnings	\$ 1,121,451	\$ 2,176,357

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of year	\$43,534,675	\$41,358,318
Balance of income for the year	1,121,451	2,176,357
Balance, end of year	\$44,656,126	\$43,534,675

STATEMENT OF ACCUMULATED PROVISION FOR
POSSIBLE FUTURE LOSSES ON LOANS AND
INVESTMENTS FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of year	\$47,000,000	\$31,000,000
Add:		
Recovery of amounts previously written off	223,080	152,770
Provision for losses for the year	19,508,657	19,931,707
	19,731,737	20,084,477
	66,731,737	51,084,477
Less: Amounts written off during the year	9,731,737	4,084,477
Balance, end of year	\$57,000,000	\$47,000,000

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

MANAGEMENT SERVICES	1978	1977
Salaries and employee benefits	\$ 3,050,088	\$ 2,033,992
Staff travel and transfers	707,075	308,694
Rental and other expenses—leased premises	391,179	210,101
Publicity	212,367	176,088
Office supplies and expenses	398,917	129,835
Training Seminars	476,401	358,191
Training and Information Services publications	231,678	697,026
CASE counselling fees	1,404,160	731,928
All other operating expenses	577,851	589,064
	7,449,716	5,234,919
Charged by Financial Services	580,000	586,000
Total expenditures	8,029,716	5,820,919
Less: Revenue from CASE counselling, Training Seminar registration, etc.	564,740	327,723
Amount recovered from the Department of Industry, Trade and Commerce Vote 50 (vote 60 in 1977)	\$ 7,464,976	\$ 5,493,196
Total expenditures were incurred as follows:		
Management Counselling	\$ 3,049,305	\$ 1,619,940
Management Training	1,709,480	1,163,840
Information Services	1,733,659	1,248,717
Administration	682,808	760,012
Capital expenditures	274,464	442,410
	7,449,716	5,234,919
Charged by Financial Services	580,000	586,000
	\$ 8,029,716	\$ 5,820,919

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
SOURCE OF CASH:		
Loans from Canada	\$278,000,000	\$301,000,000
Capital paid in by Canada	14,000,000	19,000,000
Repayments by borrowers and investees	312,419,980	231,760,665
	604,419,980	551,760,665
Net income	1,121,451	2,176,357
Items not requiring an outlay of cash—		
Increment in accumulated provision for possible future losses	10,000,000	16,000,000
Depreciation of fixed assets	1,177,644	705,930
Net changes in accrued interest	(1,722,724)	(2,252,177)
Cash provided from operations	10,576,371	16,630,110
	614,996,351	568,390,775
APPLICATION OF CASH:		
Disbursements to borrowers and investees	391,581,636	369,421,264
Repayment of maturing debentures	171,600,000	171,500,000
Repayment of maturing notes	51,000,000	13,000,000
Other	1,080,765	2,990,450
	615,262,401	556,911,714
Net increase (decrease) in cash position	\$ (266,050)	\$ 11,479,061
Increase in cash and Government of Canada Treasury Bills	\$ 4,666,250	\$ 9,103,045
Add: Decrease (increase) in cheques outstanding	(4,932,300)	2,376,016
	\$ (266,050)	\$ 11,479,061

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1978

1. Significant Accounting Policies:

Loans and Investments

Loans and investments are recorded as assets when disbursed. Each loan remains as an asset until it is repaid or until realization of its security. Each investment remains as an asset until it is sold or written off. Losses on loans and investments are provided for as described in the following paragraph.

Provision for losses on loans and investments

A charge against income is made to cover amounts written off on loans and investments during the period. In addition, a provision is established to provide for future losses. This provision includes a component which, on the basis of historical loss experience, covers future losses not yet identified, and also a component to provide for specifically identified probable losses.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where the Bank has taken possession of the assets pledged as security.

Fixed assets and depreciation

Fixed assets are recorded at historical cost. Leasehold improvements are depreciated under the straight-line method over the term of each individual lease. Other fixed assets are depreciated using the diminishing balance method at rates based on the estimated useful lives of such assets.

2. Loan and investment commitments:

The amounts not disbursed at March 31, 1978 on loans and investments authorized aggregated approximately \$138,000,000 (1977—\$111,000,000).

3. Loans to "interested persons" as defined by Section 36 of the Federal Business Development Bank Act:

On September 9, 1977 the Board of Directors approved a loan for \$100,000 to Field Sawmills Ltd., Courtenay, B.C. The Chairman of the Board of the company is Peter J. Gregory, a member of the British Columbia/Yukon Regional Advisory Council of the Bank.

4. The debentures issued to and held by the Bank of Canada at March 31, 1978 were as follows:

Rate %	Maturities by Fiscal Year (in thousands of dollars)				
	1979	1980	1981	1982	Total
6-6%	\$ 6,000	\$	\$	\$	\$ 6,000
7-7%	127,800	78,400	51,400	44,200	301,800
8-8%	15,400	70,400	40,000	39,800	165,600
9-9%	22,300	22,300	79,600	47,600	171,800
	<u>\$171,500</u>	<u>\$171,100</u>	<u>\$171,000</u>	<u>\$131,600</u>	<u>\$645,200</u>

5. The notes held by Canada at March 31, 1978 were as follows:

Rate %	Maturities by Fiscal Year (in thousands of dollars)					
	1979	1980	1981	1982	1983	Total
7-7%	\$35,000	\$35,000	\$34,000	\$21,000	\$	\$125,000
8-8%	4,000	3,000	5,000	18,000	36,000	173,000
9-9%	46,000	48,000	48,000	47,000	50,000	325,000
	<u>\$85,000</u>	<u>\$86,000</u>	<u>\$87,000</u>	<u>\$86,000</u>	<u>\$86,000</u>	<u>\$623,000</u>

6. Contingent liabilities:

The Bank is contingently liable as guarantor of loans aggregating \$7,881,000.

FEDERAL BUSINESS DEVELOPMENT BANK—Concluded

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1978—*Concluded*

7. Pension Fund:

The Bank maintains a Pension Fund for its employees which is contributory, trustee and funded. During the year, the Bank charged to operations special contributions into the Fund aggregating \$2,178,300 (principal and interest) in order to fully fund the experience deficiency of \$1,259,800 which had arisen in the calendar year 1976 and provide against a possible recurrence of such deficiency in 1977. According to the latest independent actuarial valuation, which was conducted as of December 31, 1977, these contributions, together with net experience gains realized in 1977, have caused the assets of the Fund to exceed the actuarially computed value of future benefits to employees.

8. Directors' and officers' remuneration:

As at March 31, 1978 the Bank had fourteen directors (fifteen in 1977) and ten senior officers (ten in 1977). One senior officer retired in February 1978. Remuneration of \$48,845 (\$59,500 in 1977) was paid to the ten directors selected from outside the public service of Canada. Remuneration of \$491,710 (\$453,573 in 1977) was paid to the senior officers. One senior officer is also a director.

FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

July 29, 1977

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF FISHERIES AND THE ENVIRONMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1977 and the statements of operations, deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1977 and the results of the operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policy as described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith, and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT APRIL 30, 1977

ASSETS		1977	1976	LIABILITIES		1977	1976
Current				Current			
Advances to agents	\$	201,398	\$ 305,035	Bank indebtedness	\$	306,872	\$ 135,992
Accounts receivable—trade		2,229,552	1,524,600	Accounts payable		586,580	530,703
—other (Note 4)		551,453	390,202	Due to agents—fish purchases		74,614	297,215
Grants receivable (Note 5)		175,952	209,522	Accrued interest payable		185,740	252,638
Inventory				Loans from Canada (Note 7)		9,540,251	9,493,473
—finished fish products		2,834,000	2,045,000	Provision for final payments to fishermen		2,200,000	697,714
—packaging material and parts		751,394	740,522			12,894,057	11,407,735
Prepaid expenses		188,800	104,422				
		6,932,549	5,319,303	DEFICIT OF CANADA			
Fixed Assets (Note 6)		5,793,662	5,597,114	Deficit (Note 8)		167,846	491,318
		\$12,726,211	\$10,916,417			\$12,726,211	\$10,916,417

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

P. MOSS
Director

W. R. PARKS
Director

FRESHWATER FISH MARKETING CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED APRIL 30, 1977

	1977	1976
Sales	\$24,461,073	\$21,934,192
Cost of sales	20,167,375	18,938,023
Gross margin	4,293,698	2,996,169
Selling and administrative expenses		
Interest	847,285	844,037
Salaries and employee benefits	511,480	513,513
Bad debt expense	73,305	79,000
Travel	53,420	54,033
Communications	52,617	43,536
Publicity	47,343	32,288
Office equipment rental and repairs	45,251	31,509
Insurance	34,765	12,501
Office supplies	29,108	27,687
Meetings and fees	20,188	39,397
Professional services	8,417	7,612
Other administrative expenses	47,047	47,646
	1,770,226	1,732,759

Income from operations before extraordinary item	2,523,472	1,263,410
Extraordinary item		
Payment to Co-operative Fisheries Limited under guarantee agreement		437,267
Net income for the year before provision for final payments to fishermen	2,523,472	826,143
Provision for final payments to fishermen	2,200,000	697,714
Net income for the year	\$ 323,472	\$ 128,429

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED APRIL 30, 1977

	1977	1976
Deficit (retained earnings) beginning of year		
As previously reported	\$ (95,063)	\$ 1,089,118
Adjustments of prior year's depreciation expense (Note 2)	(111,333)	(89,008)
Adjustment of prior years' provision for final payments to fishermen (Note 2)	697,714	369,637
As restated	491,318	1,369,747
Amount received in respect of prior years' operating losses (Note 8)		750,000
	491,318	619,747
Net income for the year	(323,472)	(128,429)
Deficit end of year	\$ 167,846	\$ 491,318

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED APRIL 30, 1977

	1977	1976
FUNDS PROVIDED		
Net income from operations	\$ 323,472	\$ 128,429
Add amounts not requiring an outlay of funds depreciation and amortization	473,809	413,533
Funds generated by operations	797,281	541,962
Amount received in respect of prior years' operating losses		750,000
	797,281	1,291,962
FUNDS APPLIED		
Additions to fixed assets	670,357	688,507
Increase in working capital	126,924	603,455
Working capital deficiency at beginning of year	6,088,432	6,691,887
Working capital deficiency at end of year	\$ 5,961,508	\$ 6,088,432

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 1977

1. Significant Accounting Policies

Inventories

Inventories have been valued on the following basis:

Finished fish products—at lower of cost and net realizable value.

Packaging material and parts—at the lower of cost and replacement cost.

Depreciation

The cost of fixed assets is written off by depreciation charges over the estimated useful lives of the fixed assets on the following basis:

Buildings	—Lake stations	10%	Declining balance
	—Plant	40 year	Straight line
Equipment	—Plant	20%	Declining balance
	—Mobile	30%	Declining balance
Packer vessel		15 year	Straight line
Leasehold improvements		Term of lease	Straight line

Payments to Fishermen

The Corporation purchases fish at initial prices established by the Board of Directors. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and are therefore charged to expense in the current year's Statement of Operations.

2. Changes in Accounting Policy

(a) Contributed Surplus

During the year the Corporation changed with retroactive effect the presentation of the proceeds of a grant from the Department of Regional Economic Expansion towards the construction of the Corporation's Transcona plant. Proceeds totalling \$515,752 which have previously been presented on the Balance Sheet as contributed surplus were reclassified as a reduction of fixed assets. As a consequence, the depreciation recorded for the year ended April 30, 1977 is \$19,830 less than would have been recorded under the former method. The reduction for the preceding year was \$22,325 and \$89,008 for the years 1972 to 1975.

(b) Final Payments to Fishermen

During the year, the Corporation adopted the policy of charging final payments to fishermen to operations in the

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 1977—*Concluded*

year to which they related. Previously, final payments were considered a distribution of retained earnings in the year paid. This change in policy has been applied retroactively and previous years' financial statements have been restated. As a result, net income for the year ended April 30, 1976 decreased by \$697,714 and retained earnings as at April 30, 1976 decreased by a corresponding amount. For the year ended April 30, 1975 net income decreased by \$369,637 and retained earnings as at April 30, 1975 decreased by a corresponding amount. The change in policy had no effect on the current year's operations.

3. Comparative Figures

The prior year's comparative figures have been restated to reflect changes in presentation and the change in accounting policy outlined in Note 2.

4. Mortgage Loan Receivable

Accounts receivable—other—includes \$106,000 (\$97,000—1976) which is a loan secured by a chattel mortgage. The loan, which was to be repaid by May 1, 1984 in monthly instalments, is in default, and the Corporation is proceeding with litigation.

5. Government Assistance for Fish Packing and Processing Stations

The Department of Indian Affairs and Northern Development has reimbursed the Corporation in the amount of \$89,000 to offset certain costs incurred by the Corporation in operating a fish packing and processing plant at Island Lake, Manitoba.

The Department of Indian Affairs and Northern Development and the Department of Northern Saskatchewan have agreed to reimburse the Corporation in the amount of \$77,000 and \$58,000 respectively to offset certain costs incurred by the Corporation in operating a fish packing and processing plant at Lake Athabasca, Saskatchewan.

The total of \$224,000 in government assistance has been offset against cost included in the Statement of Operations.

6. Fixed assets

At April 30, 1977 the fixed assets and related accumulated depreciation were as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 259,266	\$	\$ 259,266
Buildings	4,122,077	543,284	3,578,793
Equipment	2,835,053	1,448,430	1,386,623
Packer vessel	236,040	93,778	142,262
Construction in progress	47,243		47,243
Leasehold improvements	550,946	171,471	379,475
	<u>\$ 8,050,625</u>	<u>\$ 2,256,963</u>	<u>\$ 5,793,662</u>

Leasehold improvements

Leasehold improvements are amortized on the following basis:

	Cost	Amortization Period	Unamortized Balance
Hay River	\$ 358,319	20 years	\$ 283,536
Edmonton	95,502	10 years	28,646
Gunnar Agency	87,158	5 years	59,792
Savage Island Agency	9,967	5 years	7,501
	<u>\$ 550,946</u>		<u>\$ 379,475</u>

Depreciation and amortiza-

tion for the year

Depreciation
Amortization

\$ 427,021
46,788
<u>\$ 473,809</u>

7. Loans from Canada

These demand loans, secured by promissory notes, are made under Section 17 of the Act. At April 30, 1977 the outstanding loans included the following:

	Amount	Interest Rate
Working capital loans	\$ 700,000	9½%
	3,120,000	8½%
	800,000	7¾%
	<u>4,620,000</u>	
Fixed asset loans	3,431,251	4½%
	158,000	7½%
	623,000	9½%
	708,000	8¼%
	<u>4,920,251</u>	
	<u>\$ 9,540,251</u>	

Repayments of working capital loans are made within one year from the date the loan was granted. In general, fixed asset loans are repaid in amounts equal to the sum of the annual provision for depreciation on all fixed assets and proceeds derived from fixed asset transactions. The amount due on June 1, 1977 is approximately \$451,000.

8. Deficit

Contributions of \$3,000,000 towards the operating losses incurred by the Corporation in 1971/72 and 1972/73 have been requested from the Federal and participating Provincial and Territorial Governments. Of this amount, \$2,700,000 has been received: \$1,500,000 from Canada; \$150,000 from the Northwest Territories; \$150,000 from Ontario; \$150,000 from Alberta; and \$750,000 from Manitoba. These amounts have been credited to deficit in the year in which they were received. Under terms of an agreement with the Province of Manitoba, if the remaining \$300,000 is not received, the Manitoba contribution will become repayable.

9. Remuneration to Foreign Agents

During the year, the Corporation paid an aggregate amount of \$229,751 to the following foreign sales agents: Juhl Brokerage Incorporated, Miscosa Incorporated, Edwin Finsilver, and International Pacific Seafoods—United States; Legrande, Malo et Cie—France; Le Jos Oy—Finland; Malm and Stahl—Sweden.

GREAT LAKES PILOTAGE AUTHORITY, LTD. (Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 17, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1977 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS		1977	1976	LIABILITIES		1977	1976
Current				Current			
Cash and short-term deposits	\$	998,781	\$ 1,511,290	Accounts payable and accrued liabilities	\$	1,818,917	\$ 1,530,931
Accounts receivable		907,990	528,422	Due to Canada in respect of parliamentary appropriations		84,052	343,104
		1,906,771	2,039,712	Due to Public Service Superannuation Account		2,302	154,000
Fixed assets at cost (Note 2)		80,490	79,864	Deferred collections		1,905,271	2,038,212
Less: accumulated depreciation		33,027	27,815			886,000	685,000
		47,463	52,049	Provision for employee termination benefits		2,791,271	2,723,212
				EQUITY OF CANADA			
				Capital stock			
				Authorized—50 shares of \$100 par value		1,500	1,500
				Issued—15 shares fully paid		82,074	80,499
				Contributed capital		(920,611)	(713,450)
				Deficit		(837,037)	(631,451)
						\$ 1,954,234	\$ 2,091,761
		\$ 1,954,234	\$ 2,091,761				

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

F. JACKSON
Director

L. E. BELAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income		
Pilotage charges	\$ 6,239,425	\$ 4,751,374
Miscellaneous dispatching income	126,846	115,083
Interest and other income	46,420	74,760
	6,412,691	4,941,217
Expenses		
Pilots' fees, salaries and benefits	5,399,183	4,441,860
Special superannuation contribution	34,701	45,000
Staff salaries and benefits	626,522	534,269
Transportation and travel	489,375	349,731
Pilot boats	288,267	247,974
Employee termination benefits	261,750	227,999
Communications	41,988	38,586
Utilities, materials and supplies	37,459	22,272
Rentals	27,150	27,291
Professional and special services	23,432	65,988
Repairs and maintenance	13,202	9,186
Depreciation	5,788	6,036
	7,248,817	6,016,192
Loss for the year	\$ 836,126	\$ 1,074,975

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Balance at beginning of the year	\$ 713,450	\$ 798,116
Loss for the year	836,126	1,074,975
	1,549,576	1,873,091
Recovered from parliamentary appropriations	630,681	1,163,047
Deduct: Fixed asset acquisitions (net)	1,716	3,406
	628,965	1,159,641
Balance at end of year	\$ 920,611	\$ 713,450

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Balance at beginning of year	\$80,499	\$77,779
Parliamentary appropriations to finance additions to fixed assets during the year	1,575	2,720
Balance at end of year	\$82,074	\$80,499

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Funds provided		
Parliamentary appropriations	\$ 630,681	\$ 1,163,047
Funds applied		
Loss for the year	836,126	1,074,975
Items not requiring funds		
Provision for termination benefits	261,750	227,999
Depreciation	5,788	6,036
Payment of termination benefits	60,518	63,499
Additions to fixed assets	1,575	2,720
	630,681	907,159
Increase in working capital during the year		255,888
Working capital (deficiency), beginning of the year	1,500	(254,388)
Working capital, end of the year	\$ 1,500	\$ 1,500

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Nature of activities

The Great Lakes Pilotage Authority, Ltd. was established on February 1, 1972 pursuant to the Pilotage Act as a subsidiary of The St. Lawrence Seaway Authority. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within specified Canadian waters.

2. Significant accounting policies

(a) Parliamentary appropriations

Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis it is the practice to recover any deficit and capital expenditures made, from parliamentary appropriations provided for that purpose. Amounts received in excess of the deficit are shown under current liabilities.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the asset as follows:

Buildings	20 years
Furniture and equipment	10 years

Although charged in the Statement of Operations, depreciation is not recovered from parliamentary appropriations.

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

3. Fixed assets

At December 31, 1977 the fixed assets and related accumulated depreciation were as follows:

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977—*Concluded*

	1977		1976	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Buildings	\$ 60,600	\$ 24,000	\$ 60,600	\$ 20,000
Furniture & equipment	19,900	9,000	19,200	7,800
	<u>\$ 80,500</u>	<u>\$ 33,000</u>	<u>\$ 79,800</u>	<u>\$ 27,800</u>

4. Contingent liability

Under provisions of the Pilotage Act pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Plan. Certain pilots have exercised their option to become employees and have elected to purchase pension benefits in respect of past service. These elections have created an obligation to make employer contributions in respect of past service, and since 1976 the Authority has recorded these contributions in the accounts.

Pilots who have elected to become employees may purchase past service pension benefits either by monthly instalments which are to be paid over their remaining service periods or by the payment of a lump sum. For the pilots who have elected to pay on the instalment basis the Authority will be required to match past service pension contributions amounting to approximately \$350,000 over the remaining service lives of the pilots.

With respect to the 20 contract pilots who may elect, in the future, to become employees of the Authority, the contingent liability with respect to past service pension contributions has not yet been determined.

5. Remuneration of directors and officers

Expense includes remuneration of directors as directors, \$1,600 (1976-\$2,000), and remuneration of officers as officers, \$133,000 (1976-\$81,000). The Authority has six directors and five officers. Two officers are also directors.

6. Anti-inflation legislation

Under P.C. 1976-3079 of December 10, 1976 with retroactive effect from May 27, 1976, the Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints of prices, profit margins and compensation of employees. The Authority has filed six employee compensation reports with the Anti-inflation Board and is awaiting a decision with respect to three employee pilot agreements which expire March 31, 1978.

LAURENTIAN PILOTAGE AUTHORITY

(Incorporated under the Pilotage Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 17, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.
MINISTER OF TRANSPORT
OTTAWA, ONTARIO

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1977 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash and term deposits.....	\$ 1,108,665	\$ 1,157,319	Accounts payable and accrued liabilities	\$ 3,489,530	\$ 2,726,630
Accounts receivable	2,978,989	2,089,524	Due to Canada in respect of parliamentary appropriations		275,000
	4,087,654	3,246,843		3,489,530	3,001,630
Fixed (Note 3)			Provision for employee termination benefits	304,000	259,000
Land, buildings, pilot boats and equipment	283,502	278,639		3,793,530	3,260,630
Less: Accumulated depreciation	194,844	175,657			
	88,658	102,982			
			EQUITY OF CANADA		
			Contributed capital	278,128	278,128
			Retained earnings (deficit)		
			Appropriated		
			Reserve for renewal and/or acquisition of major fixed assets	100,000	
			Unappropriated (deficit)	4,654	(188,933)
			Retained earnings (deficit).....	104,654	(188,933)
				382,782	89,195
	\$ 4,176,312	\$ 3,349,825		\$ 4,176,312	\$ 3,349,825

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—Continued

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Unappropriated retained earnings (deficit) at beginning of the year		
As previously reported	\$ 1,069	\$ (425,866)
Prior years' adjustments		
Pilots' fees (Note 4)	(100,002)	(71,352)
Pilotage charges (Note 5)	(165,000)	(165,000)
Reversal or reserve	75,000	
As restated	(188,933)	(662,218)
Net income for the year	237,822	69,907
	48,889	(592,311)
Add:		
Recovery from parliamentary appropriations		347,613
Services provided free of charge by a government department	55,765	55,765
Retained earnings (deficit) at end of the year	104,654	(188,933)
Less:		
Appropriated retained earnings		
Reserve for renewal and/or acquisition of major fixed assets	100,000	
Unappropriated retained earnings (deficit) at end of the year	\$ 4,654	\$ (188,933)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income		
Pilotage charges	\$14,866,563	\$12,735,614
Expenses		
Pilots' fees, salaries and benefits	11,776,955	10,161,225
Pilot boats—cost of operations	1,425,162	1,209,748
Staff salaries and benefits	1,020,184	931,219
Professional and special services	177,649	216,220
Rentals	98,364	93,203
Communications	71,657	71,197
Utilities, materials and supplies	50,335	37,549
Transportation and travel	42,540	45,206
Bad debts expense	28,778	7,665
Repairs and maintenance	24,049	20,207
Other	20,295	35,692
	14,735,968	12,829,131
Net income (loss) from operations	130,595	(93,517)
Interest and other income	107,227	163,424
Net income for the year	\$ 237,822	\$ 69,907

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Funds provided		
Operations		
Net income for the year	\$237,822	\$ 69,907
Add: Expenses not requiring an outlay of funds		
Provision for employee termination benefits	63,732	85,114
Depreciation	19,187	33,513
Services provided free of charge by a government department	55,765	55,765
	376,506	244,299
Parliamentary appropriations		
Operations		347,613
Fixed assets		1,927
	376,506	593,839
Funds applied		
Payment of employee termination benefits	18,732	16,114
Additions to fixed assets	4,863	2,438
	23,595	18,552
Increase in working capital	352,911	575,287
Working capital (deficiency) at beginning of the year	245,213	(330,074)
Working capital at end of the year	\$598,124	\$245,213

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Nature of activities

The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec, on a self-sustaining financial basis.

2. Significant accounting policies

(a) Depreciation

Depreciation is calculated on the straight line basis and is based on the following estimated useful lives:

Buildings	20 years
Pilot boats	20 years
Furniture and equipment	10 years
Communications equipment	10 years
Vehicles	3½ years

(b) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of fixed assets financed from parliamentary appropriations, are shown as contributed capital.

(c) Services provided without charge

An estimate of rent for office space provided without charge by a government department is included as an expense and credited to Retained Earnings.

(d) Past service pension obligations

Contributions to the Public Service Superannuation Plan with respect to past service pension benefits for pilots are expensed when paid, generally over the remaining service lives of the pilots to whom the contributions pertain.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977—*Concluded*

3. Fixed assets

Fixed assets and related accumulated depreciation are as follows:

	1977		1976	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	\$ 9,300	\$ —	\$ 9,300	\$ —
Buildings	23,622	9,922	23,622	8,245
Pilot boats	117,000	78,000	117,000	65,000
Furniture and equipment	64,030	37,780	59,167	33,341
Communications equipment	47,896	47,488	47,896	47,417
Vehicles	21,654	21,654	21,654	21,654
	<u>\$283,502</u>	<u>\$194,844</u>	<u>\$278,639</u>	<u>\$175,657</u>

4. Contractual and employee agreements

During the year an arbitration decision was rendered requiring the Authority to pay additional pilots' fees of \$100,002 in respect of prior years' services. Of this amount, \$28,650 relates to services provided to the Authority during 1976 and has been charged to expense of that year. The remaining \$71,352 is applicable to years prior to January 1, 1976 and has been applied to increase the deficit at that date.

An additional claim for \$44,500 in respect of an employee agreement has been received by the Authority. The Authority feels that its position is defensible and that the final outcome should not result in any material payments.

5. Pilotage charges in dispute

During the year the Authority settled certain disputes related to charges for pilotage services rendered prior to 1976. The estimated total cost of settling claims arising out of prior years' pilotage charges has exceeded previous provisions by \$165,000 and accordingly the deficit at January 1, 1976 has been increased by that amount.

6. Past service pension obligations

Under provisions of the Pilotage Act contract pilots may elect to become employees of the Authority and to purchase past service pension entitlements under the Public Service Superannuation Plan. These elections require the Authority to make matching contributions in respect of past service.

Pilots who have elected to become employees may purchase past service pension benefits either by monthly installments which are to be paid over their remaining service periods or by the payment of a lump sum. Virtually all of the 15 employees who have past service pension entitlements under the Act have elected to pay on the installment basis and therefore the Authority will be required to make past service pension contributions, which total approximately \$220,000, over the remaining service lives of such pilots.

With respect to the 222 contract pilots who may elect, in the future, to become employees of the Authority, the contingent liability with respect to past service pension contributions has not been determined.

7. Income tax

The Authority is not subject to the provisions of any income tax act and consequently has no taxable income.

8. Comparative figures

The presentation of certain of the 1976 comparative figures has been amended to conform to the 1977 format.

9. Anti-inflation legislation

The Authority is subject to the Anti-inflation Act and the regulations promulgated thereunder, which provide for restraints on prices, profit margins and compensation of employees. The Authority has complied in all material respects with the controls.

LOTO CANADA INC.
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 2, 1978

THE HONOURABLE IONA CAMPAGNOLO, P.C., M.P.,
MINISTER OF STATE, FITNESS AND AMATEUR SPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1978 and the statements of operations and changes in cash and deposit certificates for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and the changes in its cash and deposit certificates for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS		1978	1977	LIABILITIES		1978	1977
Cash and deposit certificates				Accounts payable and accrued liabilities		\$ 3,418,492	\$ 2,170,326
Funds reserved in Prize Account		\$39,206,521	\$40,809,550	Unclaimed prizes—completed draws		28,554,833	5,143,650
Funds available for general purposes		3,221,258	7,819,406	Provision for prizes—future draws		1,204,050	3,577,950
		42,427,779	48,628,956	Deferred revenue		9,728,388	38,789,894
Accrued interest		43,438	368,653	Due to the Receiver General for Canada		766,227	585,164
Advances and accounts receivable		175,491	196,159			43,671,990	50,266,984
Deferred expenses		1,025,283	1,073,217				
				SHAREHOLDER'S EQUITY			
				Capital stock—1 common share authorized,		1	1
				issued and outstanding			
		\$43,671,991	\$50,266,985			\$43,671,991	\$50,266,985

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors:

CHARLES V. KEATING
Director

GUY COUSINEAU
Director

LOTO CANADA INC.—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1978

	1978 (Note 4)	1977 (Note 3)
Revenue		
Lottery ticket sales	\$225,214,100	\$107,181,940
Less: discounts to wholesalers	22,074,934	9,615,542
	203,139,166	97,566,398
Contribution from the Olympic Lottery of Canada Corporation		1,300,000
	203,139,166	98,866,398
Prizes		
Completed draws	106,536,720	55,294,800
Provision for prizes—future draws		3,510,900
Bonuses to sellers of winning tickets	435,900	372,550
	106,972,620	59,178,250
	96,166,546	39,688,148
Selling, distribution and administration expenses	25,850,357	14,006,718
Net revenue before interest income	70,316,189	25,681,430
Interest income	3,999,213	2,595,458
Net revenue for the year transferred to the credit of the Receiver General for Canada	\$74,315,402	\$28,276,888

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CASH AND DEPOSIT CERTIFICATES FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977 (Note 3)
Funds provided		
Proceeds from issue of common shares	\$	\$ 1
Net revenue for the year	74,315,402	28,276,888
Increase in accounts payable and accrued liabilities	1,248,166	2,170,326
Unclaimed prizes—completed draws	23,411,183	5,143,650
Decrease (increase) in accrued interest	325,215	(368,653)
Advances and accounts receivable	20,668	(196,159)
Deferred expenses	47,934	(1,073,217)
	99,368,568	33,952,836
Funds applied		
Paid to Receiver General for Canada	74,134,339	27,691,724
Decrease (increase) in provision for prizes—future draws	2,373,900	(3,577,950)
Decrease (increase) in deferred revenue	29,061,506	(38,789,894)
	105,569,745	(14,676,120)
(Decrease) increase in cash and deposit cer- tificates	(6,201,177)	48,628,956
Balance at beginning of the period	48,628,956	
Balance at end of the period	\$42,427,779	\$ 48,628,956

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF SELLING, DISTRIBUTION AND ADMINISTRATION EXPENSES FOR THE YEAR ENDING MARCH 31, 1978

	1978	1977 (Note 3)
Advertising	\$10,493,801	\$ 6,285,140
Sales promotion material	3,362,074	1,834,233
Ticket printing, handling and warehousing	3,132,082	1,168,550
Salaries and employee benefits	2,515,960	1,149,852
Sales promotion programs	1,930,388	1,244,658
Net expense of public drawings	1,318,588	402,038
Professional fees	701,858	751,781
Travel and sales conference	612,249	353,208
Office supplies and equipment rental	317,186	129,281
Building rental	382,164	150,799
Public relations expense	322,630	
Marketing research and other expenses	222,256	227,597
Telephone and telegraph	179,068	83,889
Furniture and equipment	273,307	185,633
Maintenance, improvements and other expenses	61,196	36,354
Directors' fees	25,550	3,700
	\$25,850,357	\$14,006,718

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1978

1. Objective of the Corporation

Loto Canada Inc. was established as a Crown corporation under the provisions of Vote L27a, Appropriation Act No. 4, 1976, and was incorporated under the provisions of the Canada Business Corporations Act on June 7, 1976.

The Corporation's objective is to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation are required to be paid over to the Receiver General for Canada to be credited to a National Lottery Account and distributed as follows:

- 82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;
- 12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province;
- 5.0%—for the purpose of physical fitness, amateur sport and recreation programs.

2. Significant accounting policies

Determination of net revenue

The Corporation's net revenue is determined on the basis of lottery ticket sales, prizes and expenses in respect of completed draws. Proceeds from the sale of lottery tickets, interest income thereon and direct expenses related to future draws are deferred until completion of the relevant draws.

Unclaimed prizes—Completed draws

Unclaimed prizes are carried in the accounts for a twelve-month period subsequent to the relevant draw, when in accordance with the National Lottery Regulations any claim for the prizes is then void.

These voided prizes are transferred to "provision for prizes—future draws" for distribution as additional prizes at a later date.

The amount set aside by the Corporation in the previous fiscal period was fully utilized during the current year.

Furniture and equipment

Purchases of furniture and equipment were recorded as an administrative expense in the year of acquisition.

3. Prior Period

The figures for 1977 represent the period from incorporation, June 7, 1976 to March 31, 1977.

4. Draw #6

Although Draw #6 occurred on Sunday, April 2, 1978, all related transactions were completed by March 31, 1978. Accordingly, they are included in the statement of operations for 1977-78.

THE NATIONAL BATTLEFIELDS COMMISSION
(Constituted under an "Act respecting the National
Battlefields at Quebec")

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
May 9, 1978

THE HONOURABLE H. FAULKNER, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the National Battlefields Commission as at March 31, 1978 and the statements of operating expense, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 2b) to the financial statements, the Commission does not provide for depreciation on fixed assets which are susceptible to deterioration and obsolescence.

In my opinion, except for the effect of not recording depreciation of fixed assets referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1978, and its operating expense and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
GENERAL FUND					
Current			Current		
Cash	\$ 11,682	\$ 29,120	Accounts payable and accrued liabilities	\$ 16,858	\$ 34,018
Bank term deposits and accrued interest	52,718	96,360	Provision for employee termination benefits	47,499	36,688
Accounts receivable	4,652	2,871			
Inventory	32,672	28,715	EQUITY OF CANADA		
Prepaid expense	11,879		Operating and capital fund	2,351,139	2,318,309
	113,603	157,066	Master development plan fund	40,702	62,755
Fixed assets (Note 3)	2,342,595	2,294,704		2,391,841	2,381,064
	\$ 2,456,198	\$ 2,451,770		\$ 2,456,198	\$ 2,451,770
SPECIAL LAND PURCHASE FUND					
ASSETS			FUND		
Cash	\$ 2,042	\$ 863	Balance at beginning of the year	\$ 57,700	\$ 53,769
Bank term deposits and accrued interest	32,900	30,337	Interest income	3,742	3,931
Investment in bonds of Canada, at cost (market value: 1978—\$21,465; 1977—\$21,730)	26,500	26,500	Balance at end of the year	61,442	57,700
	\$ 61,442	\$ 57,700		\$ 61,442	\$ 57,700

The accompanying notes are an integral part of the financial statements.

Certified correct:

L. TASCHEREAU
Secretary

Approved on behalf of the Commission

F. TREMBLAY
President

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*OPERATING AND CAPITAL FUND
STATEMENT OF OPERATING EXPENSE
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Expense		
Administration		
Salaries	\$ 48,599	\$ 40,624
Professional services	16,934	9,325
Other	14,105	9,999
	79,638	59,948
Operating and Maintenance		
Salaries and employee benefits	507,870	456,668
Policing services	117,560	105,823
Repairs and maintenance of roads, driveways, buildings and equipment	134,268	80,089
Heating, gas and oil	20,120	20,671
Supplies and small tools	14,998	9,574
Tree surgery	15,713	6,428
Electric light and power	13,766	12,607
Snow removal	4,120	3,825
Advertising	3,972	
Miscellaneous	3,247	3,275
	835,634	698,960
	915,272	758,908
Revenue		
Interest	5,134	8,019
Miscellaneous	4,849	2,015
	9,983	10,034
Net operating expense	\$905,289	\$748,874

The accompanying notes are an integral part of the financial statements.

GENERAL FUND
STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Operating and capital fund		
Balance at beginning of the year	\$ 2,318,309	\$ 2,260,783
Parliamentary appropriations		
Operations	892,000	764,600
Capital expenditures	52,000	48,400
	944,000	813,000
	3,262,309	3,073,783
Net operations expense	905,289	748,874
Write-off of fixed assets	5,881	6,600
	911,170	755,474
Balance at end of the year	2,351,139	2,318,309
Master development plan fund		
Balance at beginning of the year	62,755	87,477
Expense for the year	22,053	24,722
Balance at end of the year	40,702	62,755
	\$ 2,391,841	\$ 2,381,064

The accompanying notes are an integral part of the financial statements.

GENERAL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriations	\$944,000	\$813,000
Proceeds on sale of fixed assets	5,249	
	949,249	813,000
Funds applied		
Net operating expense—operating and capital fund	905,289	748,874
Expense for the year—Master development plan fund	22,053	24,722
	927,342	773,596
Less: Expense not requiring funds		
Increase in the provision for employee termina- tion benefits	10,811	243
	916,531	773,353
Additions to fixed assets	59,021	52,362
	975,552	825,715
Decrease in working capital	26,303	12,715
Working capital at beginning of the year	123,048	135,763
Working capital at end of the year	\$ 96,745	\$123,048

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1978

1. Commission's Activities

The Commission is constituted under an "Act respecting The National Battlefields at Quebec", for the purpose of acquiring, preserving and developing an historic battlefields park.

2. Significant accounting policies

(a) Inventory

The inventory includes supplies, spare parts and tools and is valued at the lower of average cost and replacement cost.

(b) Fixed assets

Fixed assets are financed by parliamentary appropriations and are recorded in the accounts at cost. A corresponding amount is credited to the Equity of Canada. Gains or losses on disposal of fixed assets are credited or charged directly to Equity of Canada. In general, fixed assets of the Commission are not revenue producing and no depreciation is recorded in the accounts.

(c) Special Land Purchase Fund

Funds have been received from provincial and municipal governments and others for the exclusive purpose of acquiring certain land. These funds, together with interest revenue earned, are accounted for separately from the General Fund. Bonds held by the Special Land Purchase Fund are carried at cost as it is the Commission's intention to hold such bonds to maturity.

3. Fixed assets

Fixed assets, at cost, include:

	1978	1977
Land ..	\$ 724,710	\$ 724,710
Buildings	153,339	153,339
Roadways, driveways and grading	786,025	771,645
Equipment	616,591	583,080
Illuminated fountain	61,930	61,930
	\$ 2,342,595	\$ 2,294,704

NATIONAL CAPITAL COMMISSION (Established by the National Capital Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 9, 1978

THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.
MINISTER OF STATE FOR URBAN AFFAIRS
OTTAWA, ONTARIO.

I have examined the balance sheet of the National Capital Commission as at March 31, 1978 and the statements of operations, proprietary interest and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 1 (a) (iii) to the financial statements, the Commission does not provide for depreciation on capital assets which are susceptible to deterioration and obsolescence. Such assets include all or portions of balances representing parkways, bridges and approaches, recreational facilities, property held for development, administration buildings, vehicles, machinery and equipment and office equipment and furniture.

In my opinion, except for the effect of not recording depreciation of capital assets, referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1978, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash and short-term deposits	\$ 2,776,247	\$ 10,898,238	Accounts payable and accrued liabilities	\$ 13,763,447	\$ 10,541,777
Cash on deposit in the National Capital Fund (Note 4)	37,750,000	18,000,000	Due to Canada in respect of parliamentary appropriations	1,570,282	1,432,033
Accounts receivable			Unsettled expropriation of property (estimated)	2,766,500	2,900,000
Federal government departments and agencies	2,762,329	476,818	Holdbacks and deposits from contractors and others	721,641	775,903
Tenants and others	642,916	377,264	Accrued interest payable (Note 3)	8,326,659	
Amounts recoverable from Provincial and Municipal governments (Note 5)	5,821,971	5,956,192		27,148,529	15,649,713
Inventories—supplies, small tools and nursery stock	937,255	871,172	Long term		
Prepaid expense	455,907	395,148	Loans from Canada—(Note 3)	88,009,157	87,331,385
	51,146,625	36,974,832	Accrued interest payable (Note 3)		6,247,041
Capital assets (Notes 1(a) and 2)			Provision for termination benefits—net of current portion	2,135,300	1,878,317
Real property	303,152,814	292,609,420		90,144,457	95,456,743
Equipment and furniture	4,947,084	4,264,100	EQUITY OF CANADA		
	308,099,898	296,873,520	National Capital Fund operations—unexpended balance	32,021,341	20,747,753
			Proprietary interest	209,932,196	201,994,143
				241,953,537	222,741,896
	\$ 359,246,523	\$ 333,848,352		\$ 359,246,523	\$ 333,848,352

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. O. SORENSON
Assistant General Manager, Finance

Approved on behalf of the Commission

E. C. AQUILINA
Chairman

C. BEAUCHAMP
Commissioner

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF NATIONAL CAPITAL FUND OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Capital project expenditures		
Real property		
Property acquisition (net of sales and excluding recognized gains)	\$ 2,792,077	\$ 965,504
Construction	7,099,639	8,118,762
	9,891,716	9,084,266
Survey, studies and other	1,429,469	1,252,515
Contributions to shared cost programs		
Road Network—Quebec	7,819,879	2,756,731
Road Network—Ontario		334,693
Sewers and watermains—Quebec	2,592,268	1,933,693
Sewers and watermains—Ontario	1,883,768	1,439,616
Regional transit	1,030,454	1,133,963
Other	828,858	1,119,291
	14,155,227	8,717,987
Total expenditures	25,476,412	19,054,768
Appropriated for the year by parliament	36,750,000	32,000,000
Net increase during the year	11,273,588	12,945,232
Unexpended balance at beginning of the year	20,747,753	7,802,521
Unexpended balance at end of the year	\$32,021,341	\$20,747,753

The accompanying notes are an integral part of the financial statements.

STATEMENT OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Expense		
Management and planning		
Management and general services	\$ 4,310,228	\$ 3,732,944
Planning	1,523,901	1,194,269
Office equipment acquisitions	208,720	67,138
	6,042,849	4,994,351
Operation and maintenance		
Administration, design and services	1,490,382	1,191,094
Parks and parkways	4,632,990	4,201,781
Government grounds	4,581,339	3,762,382
Gatineau Park	2,282,280	1,909,533
Public activities	1,783,893	1,424,248
Rental properties	4,061,785	3,428,381
Machinery and equipment acquisitions	739,941	543,189
	19,572,610	16,460,608
Other		
Grants in lieu of municipal taxes:		
Rental properties	1,141,196	1,151,474
Other Commission properties	1,055,723	1,185,043
Losses on destruction or disposal of capital assets	542,592	126,640
Interest on loans to acquire real property including Greenbelt property	5,555,854	4,951,814
Contributions for the encouragement of bilingualism	350,087	450,000
	8,645,452	7,864,971
	34,260,911	29,319,930
Income		
Property rental	5,119,594	4,612,145
Interest	504,190	505,881
Gain on sales of real property and capital assets	640,987	1,336,991
Miscellaneous	352,436	417,926
	6,617,207	6,872,943
Net cost of operations	27,643,704	22,446,987
Deduct net proceeds from parliamentary appro- priations	24,741,380	22,091,867
Net cost of operations not currently requiring parliamentary appropriations	\$ 2,902,324	\$ 355,120

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance at beginning of the year		
As previously reported	\$ 205,581,827	\$ 196,242,354
Prior years' adjustment—capital assets, net (Note 7)	(3,587,684)	(3,587,684)
As restated	201,994,143	192,654,670
Increase arising on acquisition of capital assets		
General operations	948,661	610,327
National Capital Fund operations (net of sales and excluding recognized gains)	9,891,716	9,084,266
	10,840,377	9,694,593
	212,834,520	202,349,263
Deduct net cost of operations not currently requiring parliamentary appropriations	2,902,324	355,120
Balance at end of the year	\$ 209,932,196	\$ 201,994,143

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds provided		
Parliamentary appropriations		
Urban Affairs Vote 25 (Vote 30 in 1976-77).....	\$26,311,662	\$23,620,900
Less: Repayable to Canada.....	1,570,282	1,529,033
	24,741,380	22,091,867
National Capital Fund	36,750,000	32,000,000
Loans from Canada	2,000,000	10,000,000
Sale of real property	65,054	2,205,199
Total funds provided	63,556,434	66,297,066
Funds applied		
Net cost of operations	27,643,704	22,446,987
Less: Items not providing or requiring funds (net)	2,878,983	894,934
Net cost of operations affecting funds	24,764,721	21,552,053
Acquisition of real property out of		
National Capital Fund	10,210,148	9,084,980
Loans from Canada	813,124	8,136,915
	11,023,272	17,221,895
Less: Decrease in estimate for unsettled expropriations and adjustments to capital assets	138,118	621,734
Acquisition of real property (net)	10,885,154	16,600,161
Contributions out of the National Capital Fund to shared cost programs	14,155,227	8,717,987
Survey, studies and other expenditures out of the National Capital Fund	1,429,469	1,252,515
Repayment of loans from Canada	1,322,227	2,204,661
	16,906,923	12,175,163
Accrued interest payable—long term liability becoming current	8,326,659	
Total funds applied	60,883,457	50,327,377
Increase in working capital	2,672,977	15,969,689
Working capital, beginning of the year	21,325,119	5,355,430
Working capital, end of the year	\$23,998,096	\$21,325,119

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Significant accounting policies

(a) Capital assets

(i) Real property

Real property is recorded in the accounts at cost or nominal value. The nominal value represents the original cost of property acquisitions less proceeds from sale of part of the property. All proceeds from sales which occurred up to March 31, 1974 were credited to the asset account. Where the proceeds from such sales exceeded the total costs of acquisitions for a particular group of property, the property group has been valued at \$1. Gains or losses on sales of property since March 31, 1974 are reflected in the Statement of General Operations and the assets are credited with the cost of the property sold. As gains or losses on sales made prior to March 31, 1974 are determined, they are presented as prior years' adjustments to proprietary interest.

(ii) Other than real property

Capital assets other than real property are recorded in the accounts at cost. The acquisitions are financed by parliamentary appropriations provided for operating expenditures.

(iii) Depreciation

Capital assets are generally not revenue producing and no depreciation is recorded in the accounts. Treasury Board is co-ordinating a study on depreciation policy for Crown Corporations. Commission policy will be formulated within that overall framework.

(iv) Destruction or disposal of capital assets

Losses arising from the destruction or disposal of capital assets are charged to general operations of the year.

(b) Capital Projects

The National Capital Act defines capital projects as expenditures for the acquisition of property, for contributions, or for other works, and requires that each be specifically approved by the Governor in Council. Projects are financed through the National Capital Fund and through sales of property originally acquired through the National Capital Fund. In the latter case, only the cost portion of the proceeds is used to finance capital projects and reduce the amount required from the Fund. Only those projects producing Commission-owned real property are capitalized; studies and contributions to the works of other authorities are not capitalized.

The Commission also makes expenditures for acquisitions of real property out of the loans from Canada referred to in Note 3. The terms of these loans require that the loans and interest thereon be repaid if the property acquired from such loans is sold, granted, conveyed or otherwise disposed of, and further that if the monies received are in excess of what is required to repay the loans, the excess shall be applied against other loans made to the Commission. The excess is reflected in the Statement of General Operations but does not provide funds that can be used by the Commission for operating purposes.

(c) Inventories

Inventories of supplies and small tools are carried at most recent cost. Nursery stock is valued at replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Interest and grants in lieu of taxes

The cost of real property does not include interest on loans used to finance the acquisition thereof nor the grants in lieu of taxes thereon.

NATIONAL CAPITAL COMMISSION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1978—Concluded

2. Capital assets—Real property

The following are the major categories of real property at March 31:

	1978	1977 Restated
Greenbelt	\$ 38,599,782	\$ 38,604,260
Parkways	57,141,930	56,162,964
Parks	26,484,268	23,059,881
Bridges and approaches	19,424,533	19,304,329
Historic sites	9,524,915	8,615,730
Recreational facilities	3,333,022	3,105,399
Rental and agency properties	145,290,428	140,886,959
Unsettled expropriations	2,766,500	2,900,000
Administration and service buildings	6,221,666	5,604,128
	<u>308,787,044</u>	<u>298,243,650</u>
Less: Provision for assets to be transferred at less than cost	(5,634,230)	(5,634,230)
	<u>\$303,152,814</u>	<u>\$292,609,420</u>

The provision for assets to be transferred at less than cost in the amount of \$5,634,230 pertains to property to be transferred at a future date in accordance with the agreements detailed below:

- agreements with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- agreement with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
- agreement with the City of Ottawa for lands for the Queensway right-of-way from the eastern city limits to the Rideau Canal to be transferred free of charge;
- agreement with the Province of Quebec for the transfer of lands for \$1 used as a right-of-way for Highway No. 550; and
- agreement with the Province of Ontario for the transfer of lands for \$1 used as a right-of-way for Highway 417.

3. Loans from Canada

The Commission purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon such terms and conditions as to interest, terms of repayment and otherwise as approved by the Governor in Council.

Interest on loans from Canada is payable semi-annually at rates varying from 4% to 9.125% and averaging 6.5%. No dates for repayment of principal are specified except that loans and interest are required to be repaid by the full proceeds of sales. Effective April 1, 1974, payment of interest on loans borrowed for the purpose of acquiring property in the Greenbelt has been deferred until March 31, 1979. At March 31, 1978, the accrued interest payable amounted to \$8,326,659.

4. Cash on deposit in the National Capital Fund

The National Capital Fund is a special account in the Consolidated Revenue Fund of Canada. Amounts are paid from this fund to the Commission from time to time as required to finance the cost of capital projects. Payments are made by the Minister of Finance on the recommendation of the Minister of State for Urban Affairs.

5. Commitments

Subject to being provided with future funds from Parliament, the Commission is committed to make contributions to other levels of government:

- to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's share during the period 1971-72 to 1981-82 is currently estimated at \$150 million of which \$40.1 million has been expended after provision for an estimated amount recoverable of \$3 million which is included in amounts recoverable from Provincial and Municipal governments;
- to the Province of Quebec and the Outaouais Regional Community one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$40 million of which \$10.5 million has been expended after provision for an estimated amount recoverable of \$3.1 million which is included in amounts recoverable from Provincial and Municipal governments and accounts receivable—tenants and others;
- to the Province of Ontario and the Regional Municipality of Ottawa-Carleton one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be \$16.1 million of which \$15.4 million has been expended; and
- under agreement with the Province of Quebec, the Commission is committed to expenditures totalling \$4 million as a 50% contribution towards the construction of Place d'Accueil in Hull. To date expenditures totalling \$3.1 million have been incurred.

6. Contingent liabilities

- Legal action has been taken against the Commission claiming \$4.5 million for wrongful termination of certain agreements. The Commission has denied any liability in its statement of defence and has filed a counterclaim for approximately \$2 million.
- Legal action has been taken against the Commission and others, claiming damages estimated at \$1.6 million for nuisance, during the construction of a collector sewer on Commission property.

7. Comparative figures

Prior period adjustments

- The balance of proprietary interest at March 31, 1977, previously reported as \$205,581,827, has been restated to show a retroactive reduction of \$3,587,684, representing the cumulative amount by which capital assets as at March 31, 1977 had been revalued due to not having previously recorded the following:

Provision for real property to be transferred at less than cost (Note 2)	\$ (5,634,230)
Gains on real property sales made prior to March 31, 1974 (Note 1 a(i))	2,045,433
Reinstatement of equipment and furniture previously written off.	1,113
	<u>\$ (3,587,684)</u>

- The current liabilities at March 31, 1977 previously reported at \$15,102,530 have been restated to include accrued vacation and termination benefits of \$547,183 originally recorded as a long term liability.

Restatements

Certain other figures for 1977 presented for comparative purposes have been restated to conform to the 1978 presentation

NATIONAL HARBOURS BOARD

(Established by the National Harbours Board Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
February 17, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the National Harbours Board as at December 31, 1977 and the statements of operations, deficit, contributed assets and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Board as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes resulting from depreciating fixed assets in the year of acquisition and crediting Parliamentary appropriations to operations as referred to in Notes 2 and 3, respectively, to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977
(\$000's)

ASSETS	1977	1976	LIABILITIES	1977	1976
		(Restated)			(Restated)
Current:			Current:		
Cash	\$ 8,462	\$ 8,535	Accounts payable and accrued liabilities	\$ 22,372	\$ 22,485
Investments (Note 4)			Grants in lieu of municipal taxes	18,274	15,258
(market value: 1977—\$112,422; 1976—				40,646	37,743
\$101,576)	114,949	104,031			
Accounts receivable	15,301	14,162	Other:		
Materials and supplies	2,032	1,852	Provisions for employee benefits	7,200	6,602
	140,744	128,580	Financing provided by province (Note 8) ..	24,763	25,000
			Loans and advances (Note 9) ..	484,998	471,216
Other:			Interest in arrears on loans and advances		
Long-term accounts receivable (Note 5)	8,212	8,500	(Note 10) ..	256,844	240,332
Debentures of Saint John Harbour Bridge				773,805	743,150
Authority (Note 6)	14,822	14,884		814,451	780,893
	23,034	23,384			
Fixed (Notes 2 and 7)			DEFICIT OF CANADA		
Land and harbour facilities	700,402	679,623	Contributed assets ..	98,809	97,442
Less: Accumulated depreciation	324,621	181,762	Less: Deficit	373,701	228,510
	375,781	497,861		274,892	131,068
	\$ 539,559	\$ 649,825		\$ 539,559	\$ 649,825

The accompanying notes and schedule 1 are an integral part of the financial statements.

Approved by the Board:

PIERRE A. H. FRANCHE
Chairman

J. H. VREESWIJK
Vice-Chairman

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977
(\$000's)

	1977	1976
	(Restated)	
Revenue		
Harbour services	\$ 20,810	\$ 19,357
Grain services	19,364	17,911
Container services	31,401	23,238
Rentals	16,308	15,523
Shipping services and other	5,375	5,454
Bridges	4,872	4,395
	98,130	85,878
Expenses		
Salaries and employee benefits	39,400	36,098
Purchased services	33,792	30,575
Energy and utilities	3,797	3,229
Depreciation (Notes 2 and 15)	12,613	12,302
Grants in lieu of municipal taxes	9,595	9,543
Loss on disposal of fixed assets	591	2,914
Other	6,260	5,383
	106,048	100,044
Operating loss before the under noted items	7,918	14,166
Parliamentary appropriations (Note 3)	3,413	3,322
	4,505	10,844
Interest expense	22,481	21,015
Interest Income	8,582	8,066
	13,899	12,949
Loss before special depreciation charge and extraordinary items	18,404	23,793
Special depreciation charge (Note 2)	133,642	
	152,046	23,793
Extraordinary items		
Burrard Inlet (Note 11)	(6,855)	6,516
Deferred accounts receivable		2,615
	(6,855)	9,131
Net loss for the year	\$ 145,191	\$ 32,924

The accompanying notes and schedule 1 are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1977
(\$000's)

	1977	1976
	(Restated)	
Balance—beginning of the year		
As previously reported	\$ 216,553	\$ 184,470
Adjustments of prior years'		
Depreciation (Note 2)	12,423	11,116
Accounts receivable	98	
Parliamentary appropriations (Note 3)	(564)	
As restated	228,510	195,586
Net loss for the year	145,191	32,924
Balance—end of the year	\$ 373,701	\$ 228,510

The accompanying notes and schedule 1 are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977
(\$000's)

	1977	1976
	(Restated)	
Source of funds		
Net loss for the year	\$ (145,191)	\$ (32,924)
Deduct—Items not requiring an outlay of funds		
Loan interest deferred (Note 10)	19,076	18,580
Depreciation (Notes 2 and 15)	12,613	12,302
Special depreciation charge (Note 2)	133,642	
Provisions for employee benefits	598	418
Net loss on disposal of fixed assets	591	2,914
Burrard Inlet crossing (Note 11)	(6,855)	6,516
Deferred accounts receivable		2,615
	14,474	10,421
Contributed assets	1,367	
Loans and advances	18,073	4,353
Long-term accounts receivable	288	237
Proceeds from sale of fixed assets	752	183
Debentures of Saint John Harbour Bridge Authority	62	57
	35,016	15,251
Application of funds		
Additions to fixed assets	25,518	19,011
Financing provided by province (Note 8)	237	130
	25,755	19,141
Increase (decrease) in working capital	9,261	(3,890)
Working capital—beginning of the year	90,837	94,727
Working capital—end of the year	\$ 100,098	\$ 90,837

The accompanying notes and schedule 1 are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED ASSETS
FOR THE YEAR ENDED DECEMBER 31, 1977
(\$000's)

	1977	1976
	(Restated)	
Balance—beginning of the year	\$97,442	\$97,442
Assets transferred during the year to the Board from Government of Canada on the basis of an appraisal estimate	1,343	
share of cost of wharf contributed by user	24	
Balance—end of the year	\$98,809	\$97,442

The accompanying notes and schedule 1 are an integral part of the financial statements.

NATIONAL HARBOURS BOARD—Continued

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Significant Accounting Policies

(a) Financial Statements

The financial statements of the National Harbours Board include the accounts of all the ports and other facilities under its administration.

(b) Investments

Investments are shown at amortized cost, with premium or discount amortized over the periods to maturity dates. Funds are invested temporarily in Government of Canada direct and guaranteed securities pending disbursements for capital projects and other purposes.

(c) Fixed Assets and Depreciation

Assets are recorded at cost except for those transferred to the Board from the Crown which are recorded at appraisal estimates. Depreciation has been calculated on the straight-line method commencing with the year of acquisition, for the full year, using rates based on the estimated useful lives of the assets.

The Board's policy is to capitalize additions, purchases of assets and original dredging costs which provide long-term benefit.

Expenditures for maintenance and repairs are charged to operating expenses as incurred.

(d) Appropriations from Parliament

Amounts receivable or received by the Board from parliamentary appropriations to cover certain operating losses are credited to operations. (See Note 3)

(e) Pension Costs

Annual pension contributions are charged to operations in the amounts paid to the Public Service Superannuation Account.

(f) Insurance

The Board assumes the risks against fire and general perils, as well as for workmen's compensation claims.

(g) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are provided based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act.

(h) Provisions for employee benefits

The Board accrues in its accounts annually the estimated liability for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Board policy. The estimated account due within one year is included in current liabilities.

2. Change in Accounting for Fixed Assets and Depreciation

During the year the National Harbours Board carried out a major review of its fixed assets with the assistance of an independent firm of consultants. As a result, a standard classification system was adopted and a complete physical inventory of its assets was conducted. New useful life estimates with an upper limit of forty years were adopted due to the potential impact of obsolescence. Furthermore, as a result of this study the following changes in accounting policies for fixed assets were implemented:

(a) Capital dredging was determined to be a depreciable asset, where formerly this class of asset was not depreciated.

(b) Depreciation was deemed applicable to newly acquired assets in their year of acquisition for the full year, while no depreciation would be recorded in the year of disposal. Previously depreciation was taken in the last year but not at all during the first.

As a consequence of the above changes in accounting policies the Board recorded a retroactive adjustment of prior years' depreciation by increasing the 1976 opening balance of the deficit account by \$11,116,000. Furthermore, as a result of the changes in the estimated useful lives of the fixed assets to reflect technological change, the Board recorded a special depreciation charge in its 1977 accounts amounting to \$133,642,000.

3. Change in Accounting for Parliamentary Appropriations

During the year the Board revised its policy with regard to accounting for parliamentary appropriations from the Government of Canada. Previously, such grants were credited to the deficit account when received. As these appropriations are for the purpose of defraying expenses of specific ports which are not recoverable from ordinary revenues, the Board has decided to reflect them in the statement of operations in the year they apply, in order to provide a proper matching of revenues and expenses.

Accordingly, the Board's accounts for the year ended December 31, 1976 have been restated to include appropriations in the statement of operations as a reduction in net operating loss. Parliamentary appropriations pertaining to 1976 operations received in 1977 totalling \$564,000 have been reflected in the statement of operations for 1976, included with the appropriation in respect of the Jacques Cartier Bridge for the same year, which was received in 1976.

Parliamentary appropriations reflected in the statement of operations are as follows:

	1977	1976
	(\$000's)	(\$000's)
Jacques Cartier Bridge	\$ 2,903	\$ 2,758
Halifax		425
Prince Rupert	510	130
Baie des Ha! Ha!		9
	<u>\$ 3,413</u>	<u>\$ 3,322</u>

4. Investments

Security	Rate of Interest	Maturity	Amount
			(\$000's)
Canada Treasury Bills	7.05—7.42%	1978	\$ 65,950
Bonds: Government of Canada	3%—10%	1978-1996	38,042
Canadian National Railways	4%	1981	10,957
			<u>\$ 114,949</u>

5. Long-term Accounts Receivable

Included in long-term accounts receivable are agreements of sale which are receivable over periods up to 31 years with interest at rates varying from 5¼ to 9%. They comprise \$6,924,000 in respect of the sale of two grain elevators at Vancouver and \$1,308,000 in respect of the sale of real property at Montreal. Of the total amount of \$8,232,000, \$7,944,000 is shown as the

NATIONAL HARBOURS BOARD—Continued

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1977—Continued

long-term portion and \$288,000 receivable within one year is included under current assets.

6. Debentures of Saint John Harbour Bridge Authority

The debentures, bearing interest at rates from 6 11/16 to 8 1/2%, were acquired in accordance with the provisions of Vote L106b, Appropriation Act No. 7, 1967, 1967-68, c. 8, which also authorized advances to the Board for such purposes.

The total amount of the debentures is \$14,883,000 comprised of \$14,822,000 shown as non-current assets and \$61,000 receivable in 1978.

The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures. The parliamentary advances are included in Loans and Advances. The resultant offsetting income and expense amounting to \$1,020,000 is not reflected in the Statement of Operations.

7. Fixed Assets

(\$000's)

Asset	Cost	Accumulated Depreciation	Net	Rate of Depreciation
Land	110,435		110,435	
Dredging	27,614	18,428	9,186	2.5%
Berthing Structures ..	225,037	111,342	113,695	2.5—10%
Buildings	138,778	74,580	64,198	2.5—10%
Utilities	24,121	9,147	14,974	3.3—10%
Roads and Surfaces ..	102,636	62,860	39,776	2.5—10%
Machinery and Equipment	60,061	47,168	12,893	5—20%
Office Furniture and Equipment	1,303	1,096	207	20%
Works Under Construction	10,417		10,417	
	<u>700,402</u>	<u>324,621</u>	<u>375,781</u>	

8. Financing Provided by Province

Under an agreement dated July 13, 1972, the Province of New Brunswick advanced \$25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Board.

An agreement effective January 1, 1976, calls for the equal sharing of net operating income from the terminal until the Province's capital investment, without interest, is repaid. During the year, the debt to the Province was reduced by \$237,000.

9. Loans and Advances

These represent amounts loaned to the Board by the Government of Canada and, except for those which are not represented by certificates of indebtedness and which are non-interest bearing, have interest rates ranging from 2 3/4% to 10%.

The total debt is comprised of the following:

	1977 (\$000)	1976 (\$000)
Non-interest bearing advances with no fixed terms of repayment	\$ 6,490	\$ 6,490
Certificates issued prior to January 1, 1947 having no dates for repayment of principal or payment of interest (a)	15,337	15,337
Certificates issued between January 1, 1947 and July 8, 1970 having no dates for repayment of principal and for which the terms for repayment of interest have expired (a)	287,826	267,875
Certificates issued between January 1, 1947 and July 8, 1970 having no dates for repayment of principal and for which the terms for payment of interest expire subsequent to December 31 (a)	92,290	116,592
Certificates of indebtedness issued after July 8, 1970 (b)	83,055	64,922
	<u>\$484,998</u>	<u>\$471,216</u>

(a) Certificates amounting to \$139,901,000 of the principal balance outstanding at December 31, 1977 are treated as non-active loans by the Government of Canada and have been charged to net debt in the Public Accounts of Canada in the years in which the funds were advanced.

(b) At December 31, 1977 principal in arrears relative to loans issued subsequent to July 8, 1970 amounted to \$3,393,000.

Future repayments required with respect to loans received but not yet due, are as follows:

(\$000's)

1978	2,786
1979	3,033
1980	3,301
1981	3,592
1982	3,911
After 1982	63,039

10. Interest in Arrears on Loans and Advances

Interest on matured debt is continuing to accrue in the Board's accounts at the rate applying to the particular certificates of indebtedness on the dates they matured. The Board does not accrue interest on unpaid interest.

Included in the balance of interest in arrears on loans and advances are arrears of interest totalling \$118,547,000 at December 31, 1977 (\$113,563,000 at December 31, 1976) which relate to loans and advances which have been charged to net debt in the Public Accounts.

11. Burrard Inlet Crossing

In 1976 the Board wrote off, as an extraordinary expense, the engineering study costs incurred in prior years in connection with a proposed bridge-tunnel to be built across Burrard Inlet.

These costs totalling \$4,291,000 were funded by advances from the Government of Canada and together with accrued interest of \$2,225,000 had been carried as an asset in the Board's accounts. Interest of \$339,000 on the Government's advances was charged to operating expense in 1977, thereby increasing the Interest in Arrears to \$2,564,000.

NATIONAL HARBOURS BOARD—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1977—*Concluded*

On January 19, 1978, Treasury Board approved the deletion of the debt due to the Crown, including interest as at December 31, 1977. Accordingly, the Board has reduced its liabilities to the Government of Canada by \$6,855,000 as at December 31, 1977, and reflected this reduction in liabilities as an extraordinary item of income in the statement of operations for the year then ended.

12. Capital Expenditures

Capital expenditures for the completion of work under construction, and other authorized major additions to fixed assets are estimated at \$13,686,000. Of this amount, it is estimated that \$6,064,000 will be expended in the year ended December 31, 1978, and the balance in subsequent years.

13. Contingent Liabilities

Claims aggregating approximately \$11,800,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board but are not reflected in these financial statements. In the opinion of the Board and its legal advisers, the Board's position is defensible and the final outcome of such claims should not result in any material financial liability.

14. Anti-Inflation Legislation

The Board is subject to controls on employees' compensation under the terms of the Federal Government's Anti-Inflation Legislation which became effective October 14, 1975. User charge increases are controlled by Treasury Board. The Board is in compliance with these controls.

15. Restatement of Comparative Figures

During 1977, changes were made to the classification of certain items and for comparative purposes the related figures for 1976 have been restated. In addition, as a consequence of the changes in accounting principles, 1976 operating results have been restated as follows (in thousands of dollars):

Net loss for the year as previously reported		\$34,841
Add: Increase in depreciation expense	\$ 1,307	
Correction of accounts receivable	98	1,405
		<u>36,246</u>
Deduct: Parliamentary appropriations		3,322
Net loss for the year as restated		<u>\$32,924</u>

16. Canada Ports Act

The Minister of Transport has introduced legislation known as the Canada Ports Act, which received first reading in Parliament in 1977. This Act, if and when passed, provides for the establishment of separate ports commissions to administer the principal harbours and ports in Canada including those administered by the National Harbours Board. It also provides that any harbours, works and property remaining under the jurisdiction of the Board on the day the National Harbours Board Act is repealed will be transferred to the Minister of Transport.

SCHEDULE OF NET OPERATING (LOSS) OR GAIN
FOR THE YEAR ENDED DECEMBER 31, 1977
(Before Parliamentary Appropriations, Net Interest Expense,
Special Depreciation Charge and Extraordinary Items)

(\$000's)

SCHEDULE 1

	Income	Expense	Net Operating (Loss) Gain	
			1977	1976
				(Restat- ed)
St. John's	732	1,031	(299)	(124)
Halifax	5,993	7,038	(1,045)	(1,620)
Saint John	4,847	6,239	(1,392)	(1,177)
Belledune	96	92	4	29
Sept-Îles	677	652	25	(628)
Chicoutimi	514	357	157	41
Baie-des-Ha! Ha!	110	33	77	(48)
Quebec	5,633	5,586	47	(793)
Trois-Rivières	1,024	1,239	(215)	75
Montreal	25,919	29,975	(4,056)	(6,097)
Jacques Cartier Bridge	130	3,087	(2,957)	(3,139)
Champlain Bridge	4,742	5,827	(1,085)	(16)
Prescott	1,771	1,520	251	(24)
Port Colborne	1,181	1,250	(69)	(151)
Churchill	5,220	4,135	1,085	(1,647)
Vancouver	39,241	36,793	2,448	1,706
Prince Rupert	300	1,194	(894)	(553)
	<u>\$98,130</u>	<u>\$106,048</u>	<u>\$ (7,918)</u>	<u>\$ (14,166)</u>

NORTHERN CANADA POWER COMMISSION

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

July 19, 1978

THE HONOURABLE J. H. FAULKNER, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1978 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and, except for the failure to obtain an Order-in-Council prior to implementing new rate schedules as described in Note 11 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
	(thousands of dollars)			(thousands of dollars)	
Current			Current		
Cash in bank	\$ 680	\$ 4,891	Due to Canada (Note 3)	\$ 9,192	\$ 16,678
Accounts receivable—utilities	5,558	5,801	Accounts payable and accrued liabilities	2,916	4,399
—other	1,381	2,004	Contractors' holdbacks	1,054	1,206
Inventories, at cost—fuel & lubricants	5,095	4,604	Current portion of loans from Canada	4,117	3,544
—other supplies	2,060	1,909		17,279	25,827
	14,774	19,209	Loans from Canada (Note 4)	181,622	176,991
Property & Equipment				198,901	202,818
Electric power plants	149,915	142,085	DEFICIT OF CANADA		
Transmission and distribution systems	32,292	29,687	Deficit	4,153	4,530
Other utilities	5,126	5,086			
Staff accommodation	3,989	3,953			
Warehouses, motor vehicles and general facilities	6,518	5,997			
	197,840	186,808			
Less: accumulated depreciation	23,062	20,167			
	174,778	166,641			
Projects under construction	5,115	12,056			
	179,893	178,697			
Deferred charges	81	382			
	\$ 194,748	\$ 198,288		\$ 194,748	\$ 198,288

The accompanying notes are an integral part of the financial statements.

Certified correct:

ROGER PHILLIPS
Comptroller

Approved on behalf of the Commission:

JAMES SMITH
Chairman

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	(thousands of dollars)	
Income		
Sale of power	\$ 33,914	\$ 25,490
Sale of heat	3,234	3,113
Other	737	939
	<u>37,885</u>	<u>29,542</u>
Expense		
Operation and maintenance	14,776	19,976
Engineering and general administration (Note 5)	2,712	1,891
Depreciation	3,807	2,937
Cancelled projects (Note 6)	1,861	
Amortization of deferred charges	102	118
Transfer of Moose Factory operations		181
	<u>23,258</u>	<u>25,103</u>
Net income before interest expense	14,627	4,439
Interest expense, net (Note 7)	14,250	10,594
Net income (loss) for the year	\$ 377	\$ (6,155)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	(thousands of dollars)	
Balance at beginning of year	\$ 4,530	\$ (1,625)
Deduct net income (loss) for the year	377	(6,155)
Balance at end of the year	\$ 4,153	\$ 4,530

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
	(thousands of dollars)	
Funds provided		
Operations		
Net income for the year	\$ 377	\$
Item not requiring an outlay of funds		
Depreciation	3,807	2,937
Property and equipment written off	1,664	106
Deferred charges written off	221	
Amortization of deferred charges	102	118
Interest on loans from Canada		1,090
Transfer of Moose Factory operations		181
	<u>6,171</u>	<u>4,432</u>
Canada —loans for capital expenditures	8,300	21,000
—interest added to loan balances	788	3,307
—project investigation expenditures	153	1,003
Proceeds on disposals of property and equipment	1,883	177
	<u>17,295</u>	<u>29,919</u>
Funds applied		
Net loss for the year		6,155
Additions to property and equipment	8,703	22,770
Repayment of loans from Canada	4,457	8,007
Additions to deferred charges	22	518
	<u>13,182</u>	<u>37,450</u>
Increase (decrease) in working capital	4,113	(7,531)
Working capital (deficiency) at beginning of the year	(6,618)	913
Working capital (deficiency) at end of the year	\$ (2,505)	\$ (6,618)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1978

1. Authority and Objective of the Commission

Northern Canada Power Commission, a Schedule C Crown corporation, was established by the Northwest Territories Power Commission Act of 1948 and presently operates under the Northern Canada Power Commission Act as last amended in 1975.

The objective of the Commission is to provide utility services north of the 60th parallel where such services might not otherwise be available at reasonable economic rates.

2. Significant accounting policies

Property and equipment

Property and equipment, with the exception of those gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct payments for goods and services, project costs include interest at current rates on funds used to finance construction during the construction period and a share of engineering and general administration which is directly attributable to the capital projects.

Gains or losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off against operations in the year the losses are recognized. Gains or losses on the disposal of assets which have entered the production cycle are charged against accumulated depreciation.

NORTHERN CANADA POWER COMMISSION—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1978—Concluded

Depreciation

Depreciation on property and equipment, financed by loans from Canada, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan which is being repaid by the annuity method over the estimated economic life of the asset. The Commission charges straight-line depreciation over the estimated economic life on the assets purchased from internally generated funds and on the head office building.

The following are the estimated economic lives of the principal classes of assets:

Hydroelectric plants	30 - 40 years
Diesel engines and associated equipment	15 years
Fuel storage equipment	20 years
Buildings	20 years
Heating systems	20 years
Transmission and distribution systems	20 years
Office and general equipment	10 years
Motor vehicles	4 years

Deferred charges

Deferred charges represent the unamortized costs of relocating the head office from Ottawa to Edmonton and the unamortized costs related to the transfer of the Resolute Bay plant to the Commission. In each case, the remaining costs will be fully written off in the next financial year.

3. Due to Canada

This item represents principal and interest installments on loans from Canada which fell due at March 31, 1977 and which remain unpaid.

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at current rates is accrued during the course of construction of a project and added to the amount borrowed. Upon completion of each project, the total loan including accrued interest is repaid by equal annual installments of principal and interest over the estimated economic life of the related asset which varies from four to forty years.

At March 31, 1978, these loans carried interest rates ranging from 3.125% to 10.375% and mature as follows:

	Principal	Interest
	(thousands of dollars)	
1979	\$ 4,117	\$ 15,256
1980	4,427	14,945
1981	4,763	14,610
1982	4,795	14,248
1983	4,971	13,880
1984 to 2008	162,616	
	185,689	
Deduct current portion	4,117	
	181,572	
Advance: project investigation	50	
	<u>\$181,622</u>	

At March 31, 1978, the weighted average interest rate applicable to loans on completed projects was 8.3%.

5. Engineering and general administration

Engineering and general administration is net of amounts charged to capital and recoverable projects. Allocations to capital and recoverable projects in 1978 totalled \$996,000 and in 1977 amounted to \$2,335,000. The decreased allocation to capital and recoverable projects in 1978 is a direct result of the reduced capital program.

6. Cancelled projects

During the year the Commission charged to current operations the preliminary construction costs of the cancelled Snare Cascades Hydro Project of \$1,209,000, development costs of \$265,000 and recognized losses of \$387,000 on assets not put into production.

7. Interest expense

Interest expense is net of amounts charged to capital projects and interest earned from short-term investments. Capitalized interest charges were \$1,128,000 in 1978 and \$3,307,000 in 1977. Interest earned on short-term investments in 1978 amounted to \$420,000 and \$112,000 in 1977.

8. Contingent liabilities

Recognition of lawsuits against the Commission at March 31, 1978 has been made in the accounts in an amount which the Commission considers adequate to provide for any settlement which may arise out of such claims.

9. Commitments

Commitments for the completion of capital projects under construction and contractual obligations for services and equipment to be delivered were approximately \$3,900,000 at March 31, 1978.

10. Insurance

The Commission purchases catastrophe insurance on specified assets as protection against major losses up to \$6,500,000. Business liability insurance coverage is maintained in an amount considered necessary to provide adequate protection to the Commission. Other coverage in effect includes fleet, aircraft, airstrip, boiler and comprehensive general liability insurance. Special coverage for major projects under construction is purchased by the commission or by its contractors if required by the Commission.

11. Rate regulations

Regulations pursuant to Section 10 of the Northern Canada Power Commission Act, for the purpose of establishing public utility rates, require the approval of the Governor-in-Council and, according to the Statutory Instruments Act, shall not come into force until the date registered with the Clerk of the Privy Council.

An Order-in-Council authorizing certain rate increases applied in April 1977 was, inadvertently, not obtained until September 22, 1977 and registered with the Clerk of the Privy Council until September 26, 1977.

12. Disclosure of agents

During 1977-78, H.K. Hartley Ltd. was engaged to act as a procurement agent on behalf of the Commission. The aggregate of all remuneration paid to this agent was \$5,304.

13. Comparative figures

Comparative figures have been restated to conform to the current year's presentation. Within property and equipment, assets have been reclassified to accurately reflect costs associated with each category. Investigation costs which are recoverable from Canada and were included in deferred costs in the prior year have been restated as accounts receivable.

14. Anti-Inflation Act

The Commission has been designated as a Level 1 supplier and is required to comply with the Anti-Inflation Act and related regulations, which provide for the restraint of profit margins, dividends and employee compensation. The commission has complied with the legislation in every respect.

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES

(Continued under the Canada Business Corporation Act)

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

February 13, 1978

THE HONOURABLE OTTO LANG, P.C., M.P.,

MINISTER OF TRANSPORT,

OTTAWA, ONTARIO.

I have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1977 and the consolidated statements of operations and deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements give a true and fair view of the financial position of the corporation as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL

*Auditor General of Canada*CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1977

ASSETS	1977	1976
Current assets		
Cash	\$ 829,498	\$ 602,717
Short-term bank deposits	9,200,000	8,700,000
Accounts receivable	1,484,602	2,073,578
Operating and general supplies	1,553,060	1,791,563
Prepaid expenses	161,658	127,538
	<u>13,228,818</u>	<u>13,295,396</u>
Current liabilities		
Bank indebtedness	36,566	425,603
Accounts payable and accrued liabilities	1,481,125	1,584,022
Accrued interest	1,761,788	3,761,788
Current portion of long-term debt	705,398	155,000
	<u>3,984,877</u>	<u>5,926,413</u>
Working capital	<u>9,243,941</u>	<u>7,368,983</u>
Non-current assets		
Insurance investment fund	1,401,000	1,004,000
Property and equipment (Note 3)	46,110,242	50,382,546
	<u>47,511,242</u>	<u>51,386,546</u>
Capital employed	<u>\$56,755,183</u>	<u>\$58,755,529</u>
Represented by:		
Long-term debt (Note 4)	\$39,793,133	\$40,711,490
Provision for insurance	1,401,000	1,004,000
	<u>41,194,133</u>	<u>41,715,490</u>
Shareholders' Equity		
Share capital (Note 5)	25,052,000	25,052,000
Deficit	9,490,950	8,011,961
	<u>15,561,050</u>	<u>17,040,039</u>
Total long-term liabilities and equity	<u>\$56,755,183</u>	<u>\$58,755,529</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

S. D. CAMERON
*Director*W. B. HUNTER
Director

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—Continued

CONSOLIDATED STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income		
Freightage revenue (Note 6)	\$22,011,742	\$20,142,842
Charter, rental and other	2,851,775	3,158,663
	24,863,517	23,301,505
Operating expenses		
Cargo haulage	7,512,405	7,322,436
Terminal operations	5,512,538	5,230,365
Maintenance and repairs	4,367,668	5,097,841
Administration and marketing	2,078,673	2,367,028
Depreciation	4,634,538	4,799,733
	24,105,822	24,817,403
Net profit (loss) from operations	757,695	(1,515,898)
Other expense (net) (Note 7)	2,236,684	3,872,237
Net loss	1,478,989	5,388,135
Deficit at beginning of the year	8,011,961	3,660,012
Transfer from contributed surplus		(1,036,186)
Deficit at end of the year	\$ 9,490,950	\$ 8,011,961

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Source of working capital		
Net loss	\$ 1,478,989	\$ 5,388,135
Items not requiring working capital	4,944,247	5,125,865
Working capital from (used by) operations	3,465,258	(262,270)
Sale of property and equipment	144,548	204,040
Issue of common shares		24,900,000
	3,609,806	24,841,770
Use of working capital		
Purchase of property and equipment	419,491	524,687
Reduction of long-term debt	918,357	7,459,779
Transfer to insurance investment fund	397,000	373,000
	1,734,848	8,357,466
Increase in working capital	1,874,958	16,484,304
Working capital (deficiency) at beginning of the year	7,368,983	(9,115,321)
Working capital at end of the year	\$ 9,243,941	\$ 7,368,983

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1977

1. Corporate objective

The principal objective of the Company is to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

2. Accounting policies

The Company's accounting policies are in accordance with generally accepted accounting principles. The following policies are considered to be significant.

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Yellowknife Transportation Company Limited and Grimshaw Trucking and Distributing Ltd. both of which are wholly owned.

Operating and general supplies

Inventories of operating and general supplies are valued at the lower of cost or estimated replacement cost.

Insurance investment fund—provision for insurance

Except for assets of a subsidiary and certain specified assets of the Company which are insured in total for \$20,000,000 the Company is self-insured for physical loss or damaged to real property and equipment. A fund in respect of self-insured losses is being accumulated by annual charges against income. Proceeds are invested in short-term bank deposits. It is the policy of the Company to carry general and third party liability insurance.

Property and equipment

Investment in property and equipment is recorded at cost. The cost of major additions and replacements are capitalized; maintenance, repairs and minor replacements are charged to operations. On retirement or disposal, the resulting gains or losses are reflected in current earnings.

Depreciation

Boats and barges are depreciated on a unit of production basis taking into account the estimated ton-mile productive capacity of each vessel over a 15 year period with a minimum charge of four per cent per annum calculated on a 25 year maximum useful life. The cost of other depreciable assets is amortized on a straight-line basis over an estimated useful life of 10 to 20 years for buildings, other structures and site development and 5 to 10 years for other equipment.

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES—*Concluded*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1977—*Concluded*

Pension plan

The Company participates in the Eldorado Pension Plan (1959), a contributory fixed benefit trusted plan covering all of the regular full-time employees of Northern Transportation Company Limited. Current service costs are funded and charged to operations as they accrue. Unfunded liabilities as determined by actuarial valuation are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

3. Property and equipment

	1977	1976
Land	\$ 1,641,182	\$ 1,511,911
Boats and barges	57,743,922	57,755,703
Buildings, other structures and site development	18,081,322	18,041,962
Other equipment	15,939,703	15,981,258
	<u>93,406,129</u>	<u>93,290,834</u>
Accumulated depreciation	47,295,887	42,908,288
	<u>\$46,110,242</u>	<u>\$50,382,546</u>

4. Long-term debt

Notes payable to Government of Canada:

	1977	1976
8.41% note due 1978—1986	\$ 1,820,000	\$ 2,020,000
7.45% note due 1982—1991	31,180,000	31,180,000
8.375% note due 1989	4,853,141	5,000,000
8.5% notes due 1990	2,500,000	2,500,000
	<u>40,353,141</u>	<u>40,700,000</u>
Individual notes may be prepaid without premium or penalty		
Mortgage payable by Subsidiary Company:		
Prime bank rate plus 1¼% 1978-1983	145,390	166,490
	<u>40,498,531</u>	<u>40,866,490</u>
Less current portion	705,398	155,000
	<u>\$39,793,133</u>	<u>\$40,711,490</u>

5. Share capital

	1977	1976
Authorized:		
400,000 common shares of no par value		
Issued and fully paid:		
250,520 shares to Canada	<u>\$25,052,000</u>	<u>\$25,052,000</u>

6. Freightage revenue

Included in freightage revenue is an amount of \$252,695 (1976—\$202,042) approved by Parliament to defray the excess of costs incurred over revenue earned from the 1977 Keewatin resupply operation.

7. Other expense (net)

	1977	1976
Expense:		
Interest on debt	\$3,157,459	\$ 4,580,267
Income:		
Interest on short-term deposits	(833,484)	(661,163)
Gain on disposal of property and equipment	(87,291)	(46,867)
	<u>\$2,236,684</u>	<u>\$ 3,872,237</u>

8. Income taxes

The Company has claimed for income tax purposes certain expenses, principally capital cost allowances on depreciable assets, in amounts lower than those charged against operations. Accordingly, income taxes payable on income of future years may be reduced by claiming allowances for tax purposes in excess of amounts charged against operations. At December 31, 1977, the undepreciated capital cost exceeds the net book value of depreciable assets by approximately \$15,300,000. Pursuant to Section 149(1)(d) of the Income Tax Act the Company's subsidiaries are not subject to income tax.

9. Lease commitments

The Company and its subsidiaries lease certain equipment, land and real estate under long-term contracts and is committed in 1978 to rental payments of \$598,000; 1979—\$576,000; 1980—\$506,000; 1981—\$281,000 and 1982—\$265,000.

10. Pension plan

At December 31, 1976 the present value of the unfunded liability of the plan determined by actuarial evaluation was \$1,399,174. This liability is being retired by annual payments of \$131,513 to 1991.

11. Federal anti-inflation legislation

The Company is subject to the Anti-Inflation Act which provides for the restraint of profit margins, prices, dividends and compensation. Management is of the opinion that the Company has complied with the intent of the Act and Regulations and that no significant liability will arise as a result of the legislation.

PACIFIC PILOTAGE AUTHORITY
(Established by the Pilotage Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 17, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1977 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the accounting changes described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977		1976	LIABILITIES	1977		1976
Current				Current			
Cash and short-term deposits	\$ 499,965		\$ 80,012	Accounts payable and accrued liabilities	\$ 409,762		\$ 324,188
Accounts receivable	698,375		543,211	Due to Canada in respect of parliamentary appropriations			100,000
Prepaid expenses	10,073		12,579	Payable under lease agreement	13,823		12,799
	1,208,413		635,802		423,585		436,987
Fixed				Provision for employee termination benefits	169,989		119,855
Buildings, pilot boats and equipment (Note 4) ..	1,049,567		1,029,190	Payable under lease agreement—net of current portion (Note 3)	216,260		230,083
Less: Accumulated depreciation	349,798		280,969		809,834		786,925
	699,769		748,221	EQUITY OF CANADA			
				Contributed capital	806,122		806,122
				Retained earnings (deficit)			
				Appropriated			
				Reserve for renewal and/or acquisition of major fixed assets	150,000		
				Unappropriated (deficit)	142,226		(209,024)
				Retained earnings (deficit)	292,226		(209,024)
					1,098,348		597,098
					\$ 1,908,182		\$ 1,384,023
	\$ 1,908,182		\$ 1,384,023				

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

P. V. O. EVANS
Chairman

D. M. MACKAY
Member

PACIFIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income		
Pilotage charges	\$ 8,284,366	\$ 6,849,669
Other income	7,240	1,720
	<u>8,291,606</u>	<u>6,851,389</u>
Expense		
Pilots' fees, salaries and benefits	5,380,326	4,625,170
Staff salaries and benefits	426,690	385,182
Employee termination benefits	50,134	28,629
Pilot boats—operating costs	931,087	861,445
Transportation and travel	742,922	619,405
Professional and special services	58,144	51,543
Depreciation	68,829	68,828
Utilities, materials and supplies	38,344	21,550
Rentals	26,974	27,644
Communications	21,269	35,679
Interest expense	19,430	20,378
Provision for doubtful accounts	17,167	16,235
Repairs and maintenance	9,040	7,647
	<u>7,790,356</u>	<u>6,769,335</u>
Net income for the year	\$ 501,250	\$ 82,054

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Balance at beginning of the year		
As previously reported	\$ (200,282)	\$ (336,219)
Prior year's adjustment		
Capitalization of lease (Note 3)	(8,742)	(6,800)
As restated	(209,024)	(343,019)
Net income for the year	501,250	82,054
Add: Recovered from parliamentary appropriation		51,941
Retained earnings (deficit) at end of the year	292,226	(209,024)
Less: Appropriated retained earnings		
Reserve for renewal and/or acquisition of major fixed assets	150,000	
Unappropriated retained earnings (deficit) at end of the year	\$ 142,226	\$ (209,024)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Funds provided		
Net income for the year	\$ 501,250	\$ 82,054
Add: Items not requiring funds		
Depreciation	68,829	68,828
Provision for employee termination benefits	50,134	28,629
	<u>620,213</u>	<u>179,511</u>
Parliamentary appropriation		51,941
Insurance recovery		1,889
	<u>620,213</u>	<u>233,341</u>
Funds applied		
Amount due under lease agreement transferred to current	13,823	12,799
Payment of termination benefits		17,082
Additions to fixed assets	20,378	2,794
	<u>34,201</u>	<u>32,675</u>
Increase in working capital	586,012	200,666
Working capital (deficiency) at beginning of the year ..	198,815	(1,851)
Working capital at end of the year	\$ 784,827	\$ 198,815

The accompanying notes are an integral part of the financial statements.

PACIFIC PILOTAGE AUTHORITY—Concluded

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1977

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972, pursuant to the Pilotage Act to establish, operate, maintain and administer an efficient pilotage service within the compulsory areas established by the Pacific Pilotage Regulations. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis. The Authority became self-sustaining during 1976.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

2. Significant accounting policies

(a) Depreciation

Depreciation of capital assets is calculated on a straight-line basis and is based on the estimated useful life of the asset as follows:

Buildings	20 years
Pilot boats	20 years
Floats	10 years
Communication equipment	10 years
Office furniture and equipment	10 years

(b) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, plus the cost of capital assets financed from parliamentary appropriations, are shown as contributed capital.

(c) Capitalized lease

The Authority leases a boat from Canada under a long-term financing lease. Under the terms of the lease agreement, the Authority assumes the right and obligation of ownership of the boat. As a result, the lease is treated as a purchase and the principal portion of the lease payments is capitalized and depreciated over the estimated useful life of the boat. The corresponding liability is reduced by the principal portion of the lease payment and the interest portion is expensed in the year to which it relates.

3. Prior year's adjustment

During the year a lease under which the Authority had rented a pilot boat from Canada since 1973, was capitalized. This retroactive change in accounting policy increased the deficit at December 31, 1975 by \$6,800. Comparative figures for pilot boats—operating costs and depreciation in 1976 have been restated to reflect the new accounting policy.

4. Fixed assets

At December 31, 1977, the fixed assets and related accumulated depreciation were as follows:

	1977		1976	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Buildings	\$ 40,000	\$ 11,665	\$ 40,000	\$ 9,837
Floats	9,810	4,662	9,810	3,509
Pilot boats	461,615	143,748	461,615	119,017
Chartered pilot boat	275,865	65,518	275,865	51,725
Communication equipment	220,773	102,608	204,338	79,220
Office furniture and equipment	41,504	21,597	37,562	17,661
	<u>\$ 1,049,567</u>	<u>\$ 349,798</u>	<u>\$ 1,029,190</u>	<u>\$ 280,969</u>

5. Pilot boat—operating costs

Pilot boats' costs recovered from ships' agents previously not shown on financial statements in 1977 of \$79,068 (1976, \$65,950) are included as income—pilotage charges and as expense—pilot boats—operating costs. The 1976 comparative figures have been restated to conform with this presentation. This change has had no effect on the determination of net income in either year.

6. Long-term commitment

The Authority has an outstanding commitment in respect of a contract for the provision of launch services involving an annual payment, which may vary according to changes in costs and usage, up to and including 1990. The amount payable in 1978 is expected to be \$178,700. This commitment may be terminated at the discretion of the Authority on exercise of its option to purchase, with the amount to be determined on the date the option is exercised.

7. Contingent liabilities

Contingent liabilities exist with respect to:

- Legal actions wherein shipping companies dispute the legality of the regulations pursuant to which the Authority has collected compulsory pilotage of \$82,585.
- Legal action against the Authority and others alleging damages of \$723,000 for the imposition of certain pilotage charges and tug and draft requirements.

In the opinion of legal counsel, the Authority's position is defensible and the final outcome should not result in any significant payments.

8. Income tax

The Authority is not subject to the provisions of the Income Tax Act and consequently has no taxable income.

9. Anti-Inflation Act

The Authority became subject to the Anti-Inflation Act on May 27, 1976, and is satisfied that it has complied with the legislation in all material aspects for the year ended December 31, 1977.

PETRO-CANADA

Calgary, Canada
February 25, 1978

AUDITORS' REPORT

TO THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.
THE MINISTER OF ENERGY, MINES AND RESOURCES
HOUSE OF COMMONS
OTTAWA, CANADA

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1977 and the consolidated statement of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report as required by Section 77(1) of the Financial Administration Act that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
CURRENT ASSETS			CURRENT LIABILITIES		
Cash and short-term deposits	\$ 21,453,000	\$ 33,886,000	Accounts payable and accrued liabilities	\$ 31,466,000	\$ 33,699,000
Accounts receivable	20,392,000	17,195,000	Portion of long-term debt due within one year	20,400,000	10,000,000
Inventories	4,009,000	2,625,000		51,866,000	43,699,000
Portion of long-term receivables due within one year	1,651,000	651,000	LONG-TERM DEBT (Note 6)	193,600,000	230,000,000
Prepaid expenses	572,000	474,000	DEFERRED INCOME TAXES	82,082,000	60,184,000
	48,077,000	54,831,000			
INVESTMENT IN PANARCTIC OILS LTD. (Note 3)	91,807,000	80,000,000	SHAREHOLDER'S EQUITY CAPITAL (Note 8)		
PROPERTY, PLANT AND EQUIPMENT, net (Note 4)	718,846,000	576,309,000	Preferred shares	258,300,000	158,800,000
OTHER ASSETS, at cost			Common shares	280,000,000	225,000,000
Long-term receivables, net	2,045,000	2,049,000		538,300,000	383,800,000
Work performance deposits	1,011,000	807,000	RETAINED EARNINGS	12,848,000	3,333,000
	3,056,000	2,856,000		551,148,000	387,133,000
DEFERRED CHARGES (Note 5)	16,910,000	7,020,000	COMMITMENTS (Note 9)		
	\$ 878,696,000	\$ 721,016,000		\$ 878,696,000	\$ 721,016,000

On behalf of the Board:

W. H. HOPPER
Director

D. McD. MANN
Director

PETRO-CANADA—Continued

CONSOLIDATED STATEMENT OF EARNINGS AND
RETAINED EARNINGS
(FOR THE YEAR ENDED DECEMBER 31, 1977)

	1977	1976 (Note 2)
REVENUE		
Operating revenue	\$ 88,718,000	\$ 31,504,000
Interest income	3,975,000	7,835,000
	92,693,000	39,339,000
EXPENSES		
Operating	13,810,000	5,541,000
General and administrative	13,198,000	5,238,000
Interest on long-term debt	10,553,000	5,157,000
Depreciation	2,854,000	1,082,000
Depletion	17,028,000	7,226,000
Amortization	4,589,000	546,000
Research	248,000	
	62,280,000	24,790,000
EARNINGS BEFORE INCOME TAXES	30,413,000	14,549,000
PROVISION FOR INCOME TAXES (Note 7)		
Deferred	21,898,000	11,633,000
Alberta royalty tax credit	(1,000,000)	(417,000)
	20,898,000	11,216,000
NET EARNINGS FOR PERIOD	9,515,000	3,333,000
RETAINED EARNINGS AT BEGINNING OF PERIOD	3,333,000	
RETAINED EARNINGS AT END OF PERIOD	\$ 12,848,000	\$ 3,333,000

CONSOLIDATED STATEMENT OF CHANGES IN
FINANCIAL POSITION
(FOR THE YEAR ENDED DECEMBER 31, 1977)

	1977	1976 (Note 2)
SOURCE OF FUNDS		
Net earnings for period	\$ 9,515,000	\$ 3,333,000
Add charges not involving an outlay of funds	46,369,000	20,487,000
Funds provided from operations	55,884,000	23,820,000
Proceeds from issue of long-term debt	4,000,000	240,000,000
Proceeds from issue of shares	154,500,000	383,800,000
	214,384,000	647,620,000
USE OF FUNDS		
Acquisition of subsidiary company		342,440,000
Less working capital acquired		10,275,000
		332,165,000
Investment in Panarctic Oils Ltd.	11,807,000	80,000,000
Acquisition of property, plant and equipment	166,958,000	206,897,000
Increase in other assets	200,000	406,000
Increase in deferred charges	9,940,000	7,020,000
Reduction of long-term debt	40,400,000	10,000,000
	229,305,000	636,488,000
INCREASE (DECREASE) IN WORKING CAPITAL	(14,921,000)	11,132,000
WORKING CAPITAL AT BEGINNING OF PERIOD	11,132,000	
WORKING CAPITAL (DEFICIENCY) ET END OF PERIOD	\$ (3,789,000)	\$ 11,132,000

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1977

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada ("the Corporation") and its wholly owned subsidiary, Petro-Canada Exploration Inc. The excess of the purchase price of the subsidiary over the underlying net book value at the date of acquisition has been allocated to the related assets acquired and additional depletion and amortization provided accordingly.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Investment in Panarctic Oils Ltd.

The Corporation accounts for its investment in Panarctic Oils Ltd. on the equity method. The activities of Panarctic Oils Ltd. are in the exploratory stage and all expenses less sundry income have been capitalized; the company is deemed not to have earned a profit or sustained a loss.

(d) Property, Plant and Equipment

The Corporation follows the full cost method of accounting for oil and gas properties whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, carrying charges of non-producing properties, drilling both productive and non-productive wells and overhead related to exploration.

The costs incurred, except as noted below, are depleted on the unit of production method based on estimated proven oil and gas reserves. For purposes of calculating depletion, natural gas production and reserves are converted to equivalent barrels of crude oil based on the relative energy content of each commodity. In addition, separate cost centres have been established for each of the Frontier areas, presently comprising Mackenzie Delta/Beaufort Sea, Arctic Islands, Labrador Shelf and Scotian Shelf. Annual costs accumulated in these separate cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. Where exploration proves to be successful, amortization will be suspended and the unamortized balance of the cost centre will be depleted on the unit of production method when production commences. Where exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre will be charged to earnings at that time.

Expenditures on the Syncrude Project and related leases are accumulated in a separate cost centre and will be depleted on the unit of production method when production commences. Expenditures on other bituminous sands leases are also accumulated in a separate cost centre and are amortized, depleted or otherwise charged to earnings in accordance with the policy described above for the Frontier areas.

Depreciation of plant and production equipment directly associated with oil and gas activities is provided on the unit of production method. Depreciation of other property and equipment is provided on the straight line method at rates varying from 10% to 25%, designed to amortize the cost of the assets over their estimated useful lives.

(e) Deferred Charges

The Corporation is deferring costs relating to its participation in the Polar Gas Project. These costs relate to feasibility studies in connection with a gas transmission system from the

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1977—Continued

Arctic Islands to Eastern Canada. Under the participation agreement, subject to the project's feasibility and approval by the necessary regulatory authorities, the participants shall be entitled to have the costs they have incurred treated as an equity investment in a company incorporated to construct and operate the transmission facilities, or be reimbursed out of any financing of such company. In the event that a decision is made not to proceed with the project, costs will be charged to earnings at that time.

Costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to an Arctic Liquefied Natural Gas Project and to the production of hydrocarbons from conventional heavy oil deposits are being deferred. When production commences, total expenditures will be amortized based on the estimated useful lives of the projects. In the event that a decision is made not to proceed with a project, all associated costs will be charged to earnings at that time.

Debt issue expense is being amortized on a straight line basis over the life of the debt.

(f) Research Costs

Research costs are charged against income as incurred.

(g) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming tax depreciation, exploration, development and other costs which exceed the related amounts charged to expense in the financial statements.

2. Comparative Figures

The Corporation was incorporated pursuant to an Act of the Parliament of Canada which received Royal Assent on July 30, 1975. The inaugural meeting of the Board of Directors was held on January 20, 1976 after which operations commenced. Effective August 1, 1976 the Corporation acquired all of the issued shares of its subsidiary company. Accordingly, the 1976 comparative figures in the consolidated statements of earnings and retained earnings and changes in financial position include the operating results of the subsidiary company from August 1 to December 31, 1976.

Certain reclassifications have been made to the 1976 comparative figures to conform with the current year's presentation.

3. Investment in Panarctic Oils Ltd.

During 1977, the Corporation subscribed to a further financing of Panarctic Oils Ltd., increasing its investment at December 31, 1977 to \$91,807,000 (1976—\$80,000,000). This additional investment maintained the Corporation's ownership of the issued common shares of Panarctic Oils Ltd. at approximately 45%. These shares are not traded on the open market and therefore do not have a quoted market value.

4. Property, Plant and Equipment

Property, plant and equipment consists of:

	1977		1976	
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas properties				
—Non-Frontier areas	\$350,490	\$23,990	\$326,500	\$322,890
—Frontier areas	76,934	4,733	72,201	27,438
Plant and production equipment	47,502	2,679	44,823	41,571
Bituminous Sands				
—Syncrude Project and related leases (construction in progress)	259,064		259,064	170,405
—Other bituminous sands leases and expenditures thereon	10,737	352	10,385	10,254
Other property and equipment	6,540	667	5,873	3,751
	<u>\$751,267</u>	<u>\$32,421*</u>	<u>\$718,846</u>	<u>\$576,309</u>

*consists of depreciation—\$3,346,000, depletion—\$23,990,000 and amortization—\$5,085,000 (at December 31, 1976—\$1,082,000, \$7,226,000 and \$546,000 respectively).

5. Deferred Charges

Deferred charges consist of:

	1977	1976
At cost:		
Polar Gas Project	\$10,887	\$ 7,020
Heavy oil projects	3,504	
Arctic Liquefied Natural Gas Project	2,000	
Other	211	
Unamortized debt issue expense	308	
	<u>\$16,910</u>	<u>\$ 7,020</u>

6. Long-Term Debt

Long-term debt consists of:

	1977	1976
Bank Income Debentures	\$210,000	\$ 240,000
Income Debenture		
Other long-term debt, non-interest bearing	4,000	
	<u>214,000</u>	<u>240,000</u>
Less principal due within one year	<u>20,400</u>	<u>10,000</u>
	<u>\$193,600</u>	<u>\$230,000</u>

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1977—Continued

Bank Income Debentures

On February 1, 1977 the Corporation issued Bank Income Debentures to a Canadian chartered bank in the amount of \$240 million, which have maturity dates from December 31, 1978 to December 31, 1983 and bear interest at approximately 52% of the bank's prime lending rate, as announced from time to time. No deduction is allowed under the Income Tax Act for interest expense relating to the Bank Income Debentures (Note 7). The proceeds of the issue were used to repay an Income Debenture which was outstanding at December 31, 1976, held by the same bank.

While the Bank Income Debentures are not secured by any charge against the assets of the Corporation, there are certain restrictions with respect to the disposition or encumbrance of the investment by the Corporation in its subsidiary company.

Repayment of Long-term Debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1978—\$20,400,000, 1979—\$30,400,000, 1980—\$40,400,000, 1981—\$50,400,000, 1982—\$50,400,000.

7. Income Taxes

The provision for income taxes of \$20,898,000 (1976—\$11,216,000) differs from the result which would be obtained by applying the combined Canadian Federal and Provincial income tax rate of 47% to the earnings before income taxes of \$30,413,000 (1976—\$14,549,000). This difference results from the following items:

	1977		1976	
	Amount	% of earnings before income taxes	Amount	% of earnings before income taxes
Computed "expected" tax expense.....	\$14,294	47.0%	\$ 6,838	47.0%
Increase (decrease) in taxes resulting from:				
Royalties and other payments to Provincial Governments.....	25,311	83.2	9,462	65.0
Provincial income tax rebate plans.....	(4,463)	(14.7)	(1,126)	(7.7)
Tax depletion on Canadian production income.....	(8,611)	(28.3)	(3,402)	(23.4)
Federal resource allowance.....	(13,156)	(43.3)	(5,060)	(34.8)
Federal frontier exploration allowances.....	(2,568)	(8.4)		
Non-deductible interest on Bank Income Debentures (Note 6).....	4,960	16.3	2,424	16.7
Amortization of excess of assigned value over book value of assets acquired on purchase of subsidiary company.....	5,131	16.9	2,080	14.3
Provision for income taxes.....	<u>\$20,898</u>	<u>68.7%</u>	<u>\$11,216</u>	<u>77.1%</u>

8. Capital

Authorized:

The initial authorized capital of the Corporation was \$500 million divided into 100 common shares of the par value of \$5 million each. This was increased to 116 common shares on the acquisition of the capital stock of Panarctic Oils Ltd.

Pursuant to the Petro-Canada Act, and subject to certain conditions and limitations as to the aggregate amount, the authorized capital of the Corporation is increased by the issue of preferred shares. Accordingly, at any time, the authorized and issued preferred shares are identical. At December 31, 1977, 258,299,853 preferred shares of the par value of \$1 each had been issued, such preferred shares, which are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued (to the Government of Canada):

PETRO-CANADA—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1977—Concluded

	1977		1976	
	Number of Shares	Considera- tion	Number of Shares	Considera- tion
Common shares				
Balance at beginning of period	45	\$ 225,000		\$
For cash	11	55,000	29	145,000
In consideration for the acquisition of the investment and obligations of the Govern- ment of Canada in Panarctic Oils Ltd.			16	80,000
Balance at end of period	56	\$ 280,000	45	\$ 225,000
Preferred shares				
Balance at beginning of period	158,799,853	\$ 158,800		\$
For cash	99,500,000	99,500	65,000,000	65,000
In consideration for the acquisition of the interests of the Government of Canada in the Syncrude Project			93,799,853	93,800
Balance at end of period	258,299,853	\$ 258,300	158,799,853	\$ 158,800

9. Commitments

In addition to commitments incurred in normal exploration activities, the Corporation has the following undertakings:

- (a) The Corporation is a participant in a project operated by Syncrude Canada Ltd. to produce synthetic crude oil from the Athabasca Oil Sands. The project is expected to be completed in 1978 at an estimated cost of \$2.1 billion. The Corporation's 15% interest will require a total commitment of approximately \$315 million of which \$259 million had been expended to December 31, 1977. Associated with the Syncrude Project are facilities which are not owned by the participants, consisting of an electricity generating plant, a fuel gas supply pipeline and a pipeline to transport plant product to Edmonton. The Corporation, together with the other participants, has minimum usage commitments relating to these facilities.
- (b) The Corporation is committed to expenditures of approximately \$8 million in connection with the financing of Panarctic Oils Ltd.

10. Remuneration of Directors and Officers

During 1977 the Corporation had ten directors and fifteen officers of whom three served in both capacities (1976—ten directors and ten officers of whom three served in both capacities). The following aggregate remuneration was paid or payable:

	Directors		Officers	
	1977	1976	1977	1976
By Petro-Canada	\$ 57	\$ 34	\$ 727	\$ 308
By subsidiary company			83	
	\$ 57	\$ 34	\$ 810	\$ 308

11. Anti-Inflation Program

The Corporation is subject to the Anti-Inflation Act which provides for a restraint on profit margins and compensation to employees.

12. Subsequent Event

Subsequent to December 31, 1977 the Corporation issued 25,500,000 preferred shares of the par value of \$1 each to the Government of Canada for a cash consideration of \$25,500,000.

ROYAL CANADIAN MINT

(Incorporated under the Royal Canadian Mint Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 23, 1978

THE HONOURABLE JEAN-PIERRE GOYER, P.C., M.P.,
MINISTER OF SUPPLY AND SERVICES
OTTAWA, ONTARIO.

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1977 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1977 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash	\$18,646,692	\$ 8,743,668	Accounts payable and accrued liabilities		
Accounts receivable	6,834,108	3,647,424	Government departments	\$17,225,971	\$ 2,115,992
Government departments	2,028,605	588,640	Other	3,831,818	2,662,449
Other	14,246,269	10,283,687	Contractors' holdbacks	61,195	99,706
Inventories (Note 4)	546,000	14,344	Numismatic advance payments	992,390	62,000
Prepaid expenses	42,301,674	23,277,763	Payable to Government of Canada		
			Loan interest	633,231	1,955,389
Fixed (Note 5)			Loan including current portion of long term debt	3,953,850	4,542,000
Land, buildings and equipment	21,600,538	21,376,198	Income in excess of statutory limitations (Note 2)	6,690,919	4,472,735
Less: Accumulated depreciation	5,999,188	4,714,690		33,389,374	15,910,271
	15,601,350	16,661,508	Long-term		
			Government of Canada loans (Note 6)	24,877,000	26,142,000
			Less: Current portion	2,953,850	4,542,000
				21,923,150	21,600,000
			Provision for employee termination benefits	1,590,500	1,429,000
				23,513,650	23,029,000
			Reserve for losses (Note 2)	1,000,000	1,000,000
	\$57,903,024	\$39,939,271		\$57,903,024	\$39,939,271

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. A. LAHAIE
Director of Administration and Finance

Approved:

Y. GARIEPY
Master of the Mint

ROYAL CANADIAN MINT—Continued

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Revenue		
Domestic circulating coins	\$27,139,103	\$27,915,348
Canadian numismatic coins	26,480,969	4,934,646
Canadian Olympic coins		4,816,461
Refinery	1,222,534	1,176,452
Foreign contracts	4,942,578	957,476
Miscellaneous	1,457,317	223,360
	<u>61,242,501</u>	<u>40,023,743</u>
Expenses		
Cost of materials used	36,257,099	16,843,148
Salaries, wages and benefits	10,239,318	11,187,911
Loan interest	2,201,712	2,114,429
Utilities and supplies	1,698,920	2,215,653
Transportation and communication	1,354,343	672,013
Professional and special services	1,323,827	241,474
Depreciation	1,284,498	1,731,639
Advertising	1,164,539	67,583
Building and equipment rental	942,177	1,346,327
Security services	337,102	634,672
Repairs and maintenance	151,333	139,123
Miscellaneous	293,561	132,924
	<u>57,248,429</u>	<u>37,326,896</u>
Net income	<u>\$ 3,994,072</u>	<u>\$ 2,696,847</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Working capital derived from		
Net income	\$ 3,994,072	\$ 2,696,847
Items not involving working capital		
Depreciation	1,284,498	1,731,639
Increase in provision for employee termination benefits	161,500	30,000
	<u>5,440,070</u>	<u>4,458,486</u>
Government of Canada loans	4,277,000	
	<u>9,717,070</u>	<u>4,458,486</u>
Working capital applied to		
Purchase of fixed assets	224,340	989,912
Reduction in Government of Canada loans	3,953,850	4,542,000
Increase in income in excess of statutory limitations	3,994,072	2,696,847
	<u>8,172,262</u>	<u>8,228,759</u>
Increase (decrease) in working capital	1,544,808	(3,770,273)
Working capital at beginning of the year	7,367,492	11,137,765
Working capital at end of the year	<u>\$ 8,912,300</u>	<u>\$ 7,367,492</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1977

1. Corporate objectives

- to produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay and refine gold, silver and other metals;
- to buy and sell gold, silver and other metals;
- to assay, refine, store and otherwise deal with gold, silver and other metals for the account of Her Majesty or others;
- to prepare and store shipments of coin, gold, silver and other metals and to move such shipments to or from the Mint;
- to make medals, plaques and other devices.

2. Statutory financial limitations

Significant financial limitations set out in the Royal Canadian Mint Act respecting loans from the Minister of Finance and the reserve for losses are as follows:

- Loans are made on such terms and conditions as are approved by the Governor in Council.
- Loans made to the Mint for fixed assets and working capital may not in the aggregate exceed \$35 million which includes a maximum of \$5.0 million for working capital.
- Additional loans made for temporary purposes may not in the aggregate exceed \$1 million and each shall be repaid within twelve months from the day on which the loan is made.
- The Mint may make a provision from income for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed \$1 million. Any amounts in excess of those required to cover previous losses and the reserve shall be applied to non-tax revenues of Canada.

Income in Excess of Statutory Limitations

	1977	1976
Excess profits at beginning of the year	\$ 4,472,735	\$ 1,775,888
Net income for the year	3,994,072	2,696,847
	<u>8,466,807</u>	<u>4,472,735</u>
Amount paid in the year	1,775,888	
Balance at end of the year	<u>\$ 6,690,919</u>	<u>\$ 4,472,735</u>

3. Significant Accounting Policies

(a) Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined as follows:

- metals and supplies are valued at average cost
- work in process and finished goods are valued at standard cost which approximates actual cost

(b) Fixed assets

All fixed assets are stated at cost. Depreciation is calculated on a straight-line basis at the following annual rates:

Land improvements	5%
Buildings	5%
Equipment	10%

ROYAL CANADIAN MINT—Concluded

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1977—Concluded

(c) Prepaid expenses

Major advertising costs relating to a numismatic program have been recorded as prepaid expenses and charged against income over the duration of the program. This program will be terminated in 1978.

4. Inventories

	1977	1976
Metals	\$ 9,212,584	\$ 5,597,506
Work in process	3,446,284	2,930,460
Finished goods	243,298	260,163
Operating and maintenance supplies	1,344,103	1,495,558
	<u>\$14,246,269</u>	<u>\$10,283,687</u>

5. Fixed assets

	1977		1976	
	Cost	Accumulated Depreciation	Net	Net
Land	\$ 626,178	\$	\$ 626,178	\$ 626,178
Land Improvements	983,848	145,618	838,230	887,422
Buildings	10,779,992	1,590,072	9,189,920	9,717,118
Equipment	9,210,520	4,263,498	4,947,022	5,430,790
	<u>\$21,600,538</u>	<u>\$ 5,999,188</u>	<u>\$15,601,350</u>	<u>\$ 16,661,508</u>

6. Government of Canada loans

Loans from Canada bear interest at rates ranging from 7- $\frac{3}{4}$ % to 9- $\frac{3}{4}$ % per annum and are payable in varying instalments over the next twenty years. The following payments on principal become due within the next five years:

1978	\$ 2,953,850
1979	5,153,850
1980	1,953,850
1981	1,953,850
1982	1,953,850
	<u>\$13,969,250</u>

7. Remuneration to agents

A total remuneration of \$549,262 was paid to Rceta International and Comarex A.G. as agents of the Royal Canadian Mint during 1977.

8. Safekeeping

As at December 31, 1977, the Mint held in safekeeping the following inventories which are excluded from the accounts:

On behalf of the Department of Finance:

i) Gold and silver at year end market value	\$41,428,000
ii) Coins, at face value	4,018,000
	<u>\$45,446,000</u>

On behalf of others:

i) Gold and silver at year end market value	\$11,828,000
ii) Unprocessed ore at approximate market value less cost to complete	10,725,000
	<u>\$67,999,000</u>

9. Mint displays

The Mint maintains displays of minted products in Ottawa and Winnipeg. These contain Canadian and foreign coins and medals of undetermined value. As these coins are not intended for resale, they are excluded from the accounts.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
July 14, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.
MINISTER OF TRANSPORT
OTTAWA, ONTARIO

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1978 and the statements of operations, accumulated deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Authority as at March 31, 1978 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to changes in accounting for depreciation and employee termination benefits referred to in Note 3 to the financial statements, on a basis consistent with that of the previous year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1978

ASSETS	1978	1977	LIABILITIES	1978	1977
Current			Current		
Cash and short-term bank deposits	\$ 11,604,413	\$ 9,970,074	Accounts payable.....	\$ 2,821,776	\$ 2,745,724
Due from Canada	1,788,000	580,990	Accrued liabilities	8,501,767	4,997,573
Accounts receivable	1,126,527	1,325,599		11,323,543	7,743,297
Inventories of supplies, at cost	1,581,800	1,498,345			
	16,100,740	13,375,008	Other		
Investments			Loans from Canada (Note 4).....		624,950,000
Canada bonds, at cost market value			Deferred interest on loans (Note 4).....	210,000,000	216,407,016
\$22,255,290 (1977—\$19,090,138)	23,161,031	19,258,381	Accrued employee termination benefits		
Agreements of sale (Note 5)	636,764	707,902	(Note 3)	6,929,825	6,149,854
Subsidiary company, at cost (Note 6)	1,500	1,500		216,929,825	847,506,870
Joint venture, at cost (Note 7)	8,000	8,000		228,253,368	855,250,167
	23,807,295	19,975,783			
Fixed			EQUITY OF CANADA		
Land, locks, canals and other deep-water-			Contributed capital (Note 4)	624,950,000	119,527,264
way facilities	777,508,893	779,030,408	Deficit (Notes 3 and 4)	(185,551,332)	(303,890,311)
Less: Accumulated depreciation (Note 3) ...	149,764,892	141,494,079		439,398,668	(184,363,047)
	627,744,001	637,536,329		\$ 667,652,036	\$ 670,887,120
	\$ 667,652,036	\$ 670,887,120			

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. H. GRAHAM
Treasurer

R. J. FORGUES
Comptroller

Approved:

PAUL D. NORMANDEAU
President

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1978

	Montreal- Lake Ontario Section	Welland Section	Thousand Islands Bridge	Non-Toll Canals	1978	Total 1977
Income						
Tolls	\$ 22,506,563	\$	\$	\$	\$ 22,506,563	\$ 18,882,682
Lockage fees		4,050,627			4,050,627	3,808,247
Interest	2,130,401	335,498			2,465,899	2,119,813
Other	1,032,592	1,335,979	640,596	85,395	3,094,562	2,724,705
Total income	25,669,556	5,722,104	640,596	85,395	32,117,651	27,535,447
Expenses						
Operation	4,073,454	6,148,305		404,615	10,626,374	9,738,283
Maintenance	6,202,749	9,327,804	73,356	552,286	16,156,195	14,125,411
Administration	2,258,300	2,591,333	251,326	344,387	5,445,346	4,581,489
Headquarters	2,473,392	3,678,035	36,000	97,295	6,284,722	5,639,886
Research and development		1,978,541			1,978,541	
Depreciation (Note 3)	3,808,581	4,557,501			8,366,082	8,303,601
Employee termination benefits (Note 3)	334,913	445,058			779,971	503,721
Interest expense						46,215,452
Deferred planning costs (Note 9)		4,442,679			4,442,679	
Total expenses	19,151,389	33,169,256	360,682	1,398,583	54,079,910	89,107,843
Net income (loss) for the year before parliamentary appropriations	6,518,167	(27,447,152)	279,914	(1,313,188)	(21,962,259)	(61,572,396)
Parliamentary appropriations		18,001,914		1,313,188	19,315,102	32,014,758
Amount transferred to the statement of accumulated deficit	\$ 6,518,167	\$ (9,445,238)	\$ 279,914	\$	\$ (2,647,157)	\$ (29,557,638)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of the year		
As previously reported	\$ 172,838,827	\$ 150,919,349
Prior years' adjustments (Note 3)		
Depreciation	124,901,630	117,767,191
Employee termination benefits (Note 3)	6,149,854	5,646,133
As restated	303,890,311	274,332,673
Add: Amount transferred from statement of operations	2,647,157	29,557,638
	306,537,468	303,890,311
Less: Amount transferred from contributed capital (Note 4)	120,986,136	
Balance, end of the year	\$ 185,551,332	\$ 303,890,311

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Balance, beginning of the year	\$ 119,527,264	\$ 119,274,401
Add (deduct):		
Conversion of loans from Canada (Note 4)	624,950,000	
Fixed asset purchases financed from parliamentary appropriation	1,567,897	315,344
Fixed assets written off (Note 2)	(109,025)	(62,481)
	745,936,136	119,527,264
Less: Amount transferred to deficit account (Note 4)	120,986,136	
Balance, end of the year	\$ 624,950,000	\$ 119,527,264

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1978

	1978	1977
Funds applied		
Net loss for the year before parliamentary appropriations	\$ 21,962,259	\$ 61,572,396
Less: Items not requiring an outlay of funds		
Depreciation	(8,366,082)	(8,303,601)
Provision for employee benefits	(779,971)	(503,721)
Deferred interest on loans		(24,201,273)
Deferred planning costs	(4,442,679)	
Funds utilized by operations	8,373,527	28,563,801
Fixed asset additions	3,125,458	548,841
Increase in Canada Bonds	3,902,650	3,745,100
Payment of deferred interest	6,407,016	
	21,808,651	32,857,742
Funds provided		
Parliamentary appropriations	20,882,999	32,330,102
Decrease in agreements of sale	71,138	65,207
	20,954,137	32,395,309
Decrease in working capital	854,514	462,433
Working capital, beginning of the year	5,631,711	6,094,144
Working capital, end of the year	\$ 4,777,197	\$ 5,631,711

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1978

1. Objectives and Operations

The St. Lawrence Seaway Authority was established under The St. Lawrence Seaway Authority Act and is classified as a proprietary Crown Corporation under Schedule D of the Financial Administration Act. The Authority was incorporated to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property including bridges incidental to the deep waterway as deemed necessary by the Governor in Council. The Authority has also been entrusted with operating the Canadian lock and canal at Sault Ste. Marie and the Cornwall Canal hereafter referred to as the Non-Toll Canals.

2. Significant Accounting Policies

(a) Parliamentary Appropriations

The operating deficits and capital expenditures of the Welland Canal Section and Non-Toll Canals are recovered from parliamentary appropriations. Parliamentary appropriations to finance capital expenditures of the Welland Canal Section are added to Contributed Capital. Recoveries for operating deficit are reflected in the statement of operations as a reduction of the net loss for the year. The recoveries for operating deficits do not include depreciation, accrued employee termination benefits and deferred planning costs. The amounts recoverable are recorded at the time deficits and capital expenditures are incurred. The amounts not yet recovered from Canada are shown as due from Canada on the balance sheet.

(b) Investments

The investment in the wholly-owned subsidiary, Great Lakes Pilotage Authority, is recorded at cost since the Authority does not exercise any control over the subsidiary's operation. Accordingly, these financial statements have not been consolidated since such statements would serve no useful purpose. Separate financial statements for the subsidiary are available and summary financial information is included in Note 6.

The investment in the joint venture, The Seaway International Bridge Corporation Ltd. is recorded at cost. All income from the operation of the bridge after payment of operating expenses is transferred to the participants each year by agreement and included in other income.

The investment in Canada bonds is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold.

(c) Fixed Assets

Fixed assets purchased or constructed by the Authority are recorded at cost. Assets transferred to the Authority are recorded at values established at the date of transfer which generally approximate the historical cost to the transferee.

It is the policy of the Authority to capitalize all expenditures for additions, replacements or major improvements which increase the capacity of the deep waterway system.

Expenditures for repairs and maintenance are charged against expense as incurred.

The cost of assets sold, retired or abandoned and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals related to the Montreal-Lake Ontario Section are currently included in the statement of operations. The net cost of disposals on the Welland Canal Section is charged directly against contributed capital, since these assets were acquired through appropriation. Effective April 1, 1978 all gains or losses will be charged against operations.

Non-Toll Canal assets with a value of \$8,363,976 are under the administration of the Authority but do not form part of the deep waterway system. Since the Authority does not hold title, the assets are not recorded in the accounts.

Depreciation is provided on a straight line method using rates based on the estimated useful lives of the assets. Depreciation rates for major categories of assets are as follows:

—Locks, channels, canals and remedial works	1%
—Buildings, bridges and tunnels	2%
—Movable equipment	2-20%

No depreciation has been provided on interest in the amount of \$32,822,016 capitalized during construction of the Welland Modernization Project as it is anticipated the interest will be cancelled and reversed in the near future as part of the second phase of the refinancing of the Authority.

(d) Income Taxes

The Authority, as a Schedule D Crown corporation is subject to the provisions of the Income Tax Act. The Authority has incurred substantial losses in prior years which can be carried forward and applied against taxable income in future years. While the exact amount of these losses carry forward benefits has not been determined pending completion of the refinancing plan, management does not anticipate that the Authority will be in a taxable position within the next few years.

(e) Employee Termination Benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

(f) Pension Plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(g) Grants in Lieu of Taxes

Grants in lieu of municipal and school taxes are recorded when paid.

3. Changes in Accounting Policies

As part of the refinancing plan described in Note 4 the following accounting policies were adopted during the year:

- (a) The Authority retroactively adopted the policy of providing for depreciation on all depreciable fixed assets except for unpaid interest capitalized during construction of the Welland Modernization Project. Previously, depreciation had only been provided on certain assets with a total cost of approximately \$16,000,000 in the Montreal-Lake Ontario Section.
- (b) The Authority retroactively adopted the policy of accruing for employee termination benefits in the period in which the benefits are earned by the employees. Previously, employee termination benefits were expensed when they were paid on termination. The net effect of these changes on the 1976/77 financial statements, which have been restated, was to increase the previously reported net loss for the year ended March 31, 1977 by \$7,638,160 increase the deficit by \$131,051,484, increase the accumulated depreciation by

THE ST. LAWRENCE SEAWAY AUTHORITY—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH, 1978—Concluded

\$124,901,630 and record accrued employee termination benefits of \$6,149,854.

4. Refinancing Plan

On April 1, 1977, loans from Canada of \$624,950,000 were converted to equity by parliamentary appropriation. Under the original terms of the interest bearing loans, interest was charged at rates ranging from 3¼ to 8¾%. In addition, interest was charged at rates ranging from 6% to 10¾% on the deferred interest. Effective April 1, 1977, further accrual of interest on the deferred interest was cancelled by the Governor in Council.

In addition the Authority has also offset \$120,986,136 of contributed capital against deficits incurred prior to March 31, 1978. It is also the intention of the Authority to seek approval from Parliament to have the remaining deferred interest payable cancelled and reversed.

The parliamentary appropriation authorizing the conversion of the loans from Canada to equity also authorizes the Minister to fix, from time to time, that amount that shall be paid by the Authority annually out of its toll revenue as return on capital. It is anticipated that no return on capital will be required until the new toll structure is fully implemented over the next three years.

5. Agreements of Sales

These agreements of sale are receivable over periods up to 10 years at interest rates varying from 5¼ to 9¾%.

6. Investment in Subsidiary

Summary financial information of the Great Lakes Pilotage Authority for the year ended December 31, 1977 is as follows:

Balance Sheet	
Current assets	\$ 1,906,771
Fixed assets less accumulated depreciation	47,463
Total assets	1,954,234
Less	
Current liabilities	1,905,271
Accrued employee termination benefits	886,000
Total liabilities	2,791,271
Excess of liabilities over assets	\$ 837,037
Statement of Operations	
Income	\$6,412,691
Expense	(7,248,817)
Net loss for the year	\$ 836,126
Amount recovered by parliamentary appropriation ..	\$ 630,681

7. Investment in Joint Venture

The Seaway International Bridge Corporation, Ltd. is owned jointly by the Authority and The Saint Lawrence Seaway Development Corporation. The joint venture was incorporated to operate and manage the international toll bridge system between Cornwall, Ontario and Roosevelttown, New York. By agreement the annual income from the bridge system, after payment of operating expenses is first applied towards the amortization of the cost of the North Channel Bridge together with interest, then applied towards the amortization of the Raquette River Bridge, and the balance, if any, is divided equally between both parties.

The bridge system is owned directly by the participants and does not form part of the joint venture assets.

Summary financial information of the joint venture for the year ended December 31, 1977 is as follows:

Balance Sheet	
Current assets	\$ 26,234
Fixed assets less accumulated depreciation	13,361
Total assets	39,595
Less	
Current liabilities	23,595
Net assets	\$ 16,000
Statement of Income and Expense	
Income	\$909,094
Expenses	(591,019)
Bridge user charge paid to the Authority	(318,075)
Net income for the year	\$ Nil

8. Services Provided by Government Departments

The Department of Transport provides services for aids to navigation, channel sweeping and icebreaking necessary for the safe operation of the deep waterway system. These are provided without charge to the Authority.

9. Write-Off of Deferred Planning Costs

Deferred planning costs represent costs which were previously capitalized in anticipation of future capital expansion. This planning is now obsolete and accordingly these costs have been written off.

10. Contingent Liabilities

Claims and lawsuits have been brought against the Authority and the Authority has initiated claims and lawsuits against others. These claims and lawsuits have arisen in the normal course of business and management does not anticipate that any material losses will arise upon resolution of these actions.

Contractual expenditures, committed but not expended, at March 31, 1978 amounted to \$1,546,000.

11. Anti-Inflation Act

The Authority is subject to controls on employee compensation under the terms of the Federal Government's Anti-Inflation Legislation. The Authority is in compliance with these controls.

The tariff of tolls is governed by an International Agreement approved by the Governments of Canada and the United States of America and therefore is not subject to the Anti-Inflation Legislation.

12. Subsequent Events

Effective with the opening of the navigation season 1978, a revised tariff of tolls will be implemented which provides for incremental increases of rates over the next three navigation seasons.

The Authority has been assigned the responsibility to operate and maintain the Jacques Cartier and Champlain Bridges at Montreal, Quebec effective April 1, 1978. It is anticipated that a separate corporation will be incorporated to own, operate and maintain these bridges.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.
(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
 Ottawa, Ontario
 February 8, 1978

THE HONOURABLE OTTO E. LANG, P.C., M.P.,
 MINISTER OF TRANSPORT,
 OTTAWA, ONTARIO

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1977 and the statement of income and expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements the Corporation has not recorded the cost of future benefits accruing to employees.

In my opinion, except for the failure to record the amount of future employee benefits referred to in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at December 31, 1977 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS	1977	1976	LIABILITIES	1977	1976
Current			Current		
Cash.....	\$24,021	\$32,027	Due to The St. Lawrence Seaway Authority.....	\$ 8,075	\$12,669
Accounts receivable.....	2,213	2,384	Accounts payable.....	6,418	8,378
Bridge paint inventory, at cost.....		826	Deferred income from tolls.....	9,102	7,847
	26,234	35,237		23,595	28,894
Equipment, at cost.....	82,941	76,641	Debentures—non-interest bearing, due December 31, 2012.....	8,000	8,000
Less: Accumulated depreciation.....	69,580	66,984	SHAREHOLDER'S EQUITY		
	13,361	9,657	Capital Stock		
			Authorized—50 common shares with a par value of \$1,000 each		
			Issued and fully paid—8 shares.....	8,000	8,000
	\$39,595	\$44,894		\$39,595	\$44,894

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

PAUL D. NORMANDEAU
President and Director

DAVID W. OBERLIN
Vice-President and Director

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—Concluded

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Income		
Tolls	\$858,650	\$747,783
Other	50,444	46,403
	<u>909,094</u>	<u>794,186</u>
Expense		
Salaries and wages	397,337	367,288
Employee benefits	67,080	53,088
Bridge user charge	318,075	252,670
Maintenance materials and services	52,221	43,521
Advertising	23,495	20,833
Grant in lieu of municipal taxes	16,547	16,891
Rental of toll collection machines	13,376	12,902
Electricity, fuel and water	6,836	7,229
Office supplies	4,113	7,358
Provision for depreciation	2,884	4,590
Insurance	2,422	2,022
Miscellaneous	4,708	5,794
	<u>909,094</u>	<u>794,186</u>
Net income for the year	\$ nil	\$ nil

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1977

1. Significant accounting policies

a) General

The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Roosevelttown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development, Corporation. By agreement between the Seaway entities, the annual income from the operation of the bridge system, after payment of operating expenses, is transferred to the St. Lawrence Seaway Authority as a bridge usage charge.

b) Deferred income from tolls

Unredeemed toll tokens are recorded as deferred revenue.

c) Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on a straight line method at the following rates:

Automotive	20%
Office and Shop	10%
Toll equipment	10%

d) Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from the financial statement.

2. Termination benefits

The financial statements do not reflect the amount of the future termination benefits accruing to employees. Actual costs are expensed in the year of termination or retirement, and in 1977 such costs amounted to \$9,000 (1976—\$4,700). The amount of unrecorded future benefits earned to December 31, 1977 is estimated at \$135,500 (1976—\$75,000).

3. Remuneration of directors and officers

The Corporation has eight directors and seven officers, five of whom are also directors. No remuneration was paid to them during the year.

4. Anti-Inflation legislation

The Corporation is subject to controls on employee compensation under the terms of the Federal Government's Anti-Inflation legislation which became effective October 14, 1975. User charge increases are controlled by Canadian Transport Commission. The Corporation is in compliance with these controls.

TELEGLOBE CANADA

(Established by the Teleglobe Canada Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
June 22, 1978

THE HONOURABLE JEANNE SAUVÉ, P.C., M.P.
MINISTER OF COMMUNICATIONS
OTTAWA, ONTARIO

I have examined the balance sheet of Teleglobe Canada as at March 31, 1978 and the statements of retained earnings, income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in Note 4 to the financial statements, partnership accounts in respect of Commonwealth financial arrangements have been finalized only for the year ended March 31, 1974, under the current Agreement, and for the years up to and including the year ended March 31, 1971, under the preceding arrangements. For unfinalized years, the Corporation has recorded its estimates of the amounts recoverable from the partnership and has provided for the repayment of provisional settlements in excess of those amounts. However, complete information is not available as to the probable results of the final settlements for those years.

In my opinion, subject to the determination of adjustments arising from final settlements of Commonwealth financial arrangements, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1978 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET

	thousands of dollars			thousands of dollars	
	March 31, 1978	March 31, 1977		March 31, 1978	March 31, 1977
ASSETS			LIABILITIES		
Current Assets			Current Liabilities		
Cash and short-term deposits	\$ 55,640	\$ 46,473	Accounts payable and accrued liabilities	\$ 49,046	\$ 31,808
Accounts receivable	38,273	24,957	Income tax payable		1,021
Prepaid expenses	1,318	1,252	Estimated amount due to Commonwealth Partners (Note 4b)	17,024	15,735
Income tax recoverable	1,067		Long-term debt maturing within one year (Note 5) ..	2,612	3,086
	96,298	72,682		68,682	51,650
Fixed assets: (Note 3)			Deferred income tax	12,191	10,694
Cost	220,571	202,996	Long-term debt: (Note 5)	20,954	23,566
Accumulated depreciation	96,788	85,998		101,827	85,910
	123,783	116,998			
			EQUITY OF CANADA		
			Retained earnings	118,254	103,770
			Commitments and contingent liabilities (Notes 6 & 9)		
	\$220,081	\$189,680		\$220,081	\$189,680

The accompanying notes are an integral part of the financial statements.

J. C. DELORME
President and Chief Executive Officer

Approved on behalf of the Board:

D. L. GILLIS
Director

R. G. LE FRANÇOIS
Director

TELEGLOBE CANADA—Continued**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31**
(thousands of dollars)

	1978	1977
Balance at beginning of year.....	\$ 103,770	\$ 88,893
Net income	14,484	14,877
Balance at end of year	\$ 118,254	\$ 103,770

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31**
(thousands of dollars)

	1978	1977
REVENUE:		
Telephone service	\$ 50,751	\$ 49,326
Telex and telegraph service	14,684	16,561
Leased circuits	3,556	6,025
Intelsat ownership—net revenues	3,565	2,822
Other services	288	2,759
	72,844	77,493
EXPENSE:		
Salaries and fringe benefits	21,898	20,344
Rental of circuits	12,465	12,911
Maintenance	2,552	2,218
Depreciation and obsolescence (Note 3d)	11,661	13,164
Other operating and administrative costs	11,530	9,405
	60,106	58,042
<i>Less: Estimated amount recoverable from Common-</i> <i>wealth Partners (Note 4c)</i>	<i>14,914</i>	<i>7,444</i>
	45,192	50,598
Operating Income	27,652	26,895
OTHER INCOME AND (EXPENSE):		
Interest income	4,172	3,722
Interest on long-term debt	(1,530)	(1,508)
Interest charged to construction	266	53
Profit on disposal of fixed assets	710	59
Loss on foreign exchange	(3,085)	(981)
	533	1,345
Income before income tax	28,185	28,240
INCOME TAX:		
Current	12,204	13,739
Deferred	1,497	(376)
	13,701	13,363
Net income	\$ 14,484	\$ 14,877

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31**
(thousands of dollars)

	1978	1977
SOURCE OF FUNDS		
Net income	\$ 14,484	\$ 14,877
Add items not requiring (providing) funds:		
Depreciation and obsolescence	11,661	13,164
Increase (decrease) in deferred income tax	1,497	(376)
Interest charged to construction	(266)	(53)
Profit on disposal of fixed assets	(710)	(59)
Funds from operations	26,666	27,553
Proceeds from disposal of fixed assets	2,342	1,688
	29,008	29,241
APPLICATION OF FUNDS		
Purchase of fixed assets	19,812	13,169
Reduction of long-term debt	2,612	3,086
	22,424	16,255
Increase in working capital	6,584	12,986
Working capital at beginning of year	21,032	8,046
Working capital at end of year	\$ 27,616	\$ 21,032
The increase in working capital is accounted for by—		
Increase (decrease) in current assets:		
Cash and short-term deposits	\$ 9,167	\$ 9,498
Accounts receivable	13,316	3,937
Prepaid expenses	66	97
Income tax recoverable	1,067	
	23,616	13,532
Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	17,238	(827)
Income tax payable	(1,021)	1,246
Estimated amount due to Commonwealth Partners	1,289	(21)
Long-term debt maturing within one year	(474)	148
	17,032	546
	\$ 6,584	\$ 12,986

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1978****1. Nature of activities**

The Teleglobes Canada Act provides that the Corporation shall establish, maintain and operate in Canada and elsewhere external telecommunication services for the conduct of public communications, and coordinate Canada's external telecommunication services with those of other nations. Such services include the telephone, telex and telegraph services, the leasing of private and public use circuits, data transmission, television and radio programme transmission and participation in the provision of international communications satellite systems.

2. Summary of significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Significant accounting policies are as follows:—

(a) Fixed assets—

Fixed assets are stated at acquisition cost, which includes salaries, wages, employee benefits and certain general overheads applicable to the construction activity. In addition the Corporation capitalizes the cost of funds used to finance major construction projects lasting for more than twelve months as a component of the cost.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1978—Continued

The Corporation was designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (INTELSAT) Operating Agreement, and as a consequence includes in fixed assets its ownership in the international satellite system. Periodically each signatory's ownership share is adjusted to conform with its percentage of total use of the system. The Corporation's ownership share as at March 31, 1978, is 2.248921% (1977—2.554508%).

(b) Depreciation and obsolescence—

Assets are depreciated over their respective estimated service lives, using the straight line method. Where assets are taken out of service prior to the expiry of their estimated lives any undepreciated balances, less salvage values, are charged to "depreciation and obsolescence" in the year of retirement, except for satellite system costs when a launch failure occurs. In such a case the costs of the satellite are depreciated over the life of that group of satellites.

The estimated service lives for determining depreciation of the various classes of assets are:

	Years
Building & improvements	20—40
Furnishings	8—10
Cable systems	20—25
Terminal, transmission and switching equipment	10—14
International satellite system space segment	4—12
Other plant & equipment	5—25

(c) Foreign exchange—

Amounts receivable or payable in foreign currencies are translated to Canadian dollars at exchange rates prevailing at year end. Income and expense items are translated at average monthly exchange rates for the month in which the transactions are reflected in the accounts.

(d) Revenue—

The Corporation reports as revenue its share of income earned from all its telecommunications facilities, whether owned outright by the Corporation, owned jointly with other partners or leased from third parties.

Telephone, telex and telegraph service revenue reflects the Corporation's portion of amounts billable to domestic and foreign subscribers by the Canadian carriers and foreign administrations. Estimates are included to provide for that part of such amounts for which foreign administrations have yet to account to the Corporation.

Leased circuit revenue includes the Corporation's portion of revenue derived from the leasing of circuits to other administrations and private users.

Intelsat revenue comprises the Corporation's share of revenue, less its share of operating expenses excluding depreciation, derived from its ownership in the international satellite system.

(e) Income tax—

The Corporation, being a Canadian Crown Corporation, is not subject to the payment of Provincial income taxes.

The deferment of income taxes results from claiming depreciation and other items for tax purposes in amounts which exceed those recorded in the accounts.

(f) Commonwealth Telecommunications Organization—

The Corporation is the designated Canadian participant in the Commonwealth Telecommunication Organization (CTO), the purposes of which are to promote the development and efficient operation of the Commonwealth external

telecommunication system and to provide for the administration of collaborative financial arrangements.

The financial agreement provides that the aggregate expense incurred by all partners, in the provision and operation of each facility within the Commonwealth system, is apportioned to partners in proportion to the use made by the partners of that facility. Use of the system is measured in terms of the number of units of traffic carried over each facility within the system.

Settlements are initially effected between partners during each financial year on the basis of estimated traffic volumes and system costs, with final settlements only being effected after the close of each year on the basis of audited data submitted by each partner. Since the final settlements cannot be accurately predicted, the Corporation follows the practice of recording estimated recoverable costs in each financial year, and of recording final adjustments, in its accounts, only at the time that final settlements are made.

(g) Maintenance—

Costs incurred in maintaining the planned life and capacity of operational facilities, and in ensuring that quality standards are met, are charged to "maintenance expense".

3. Fixed assets and depreciation

(a) The major categories of fixed assets as at March 31, 1978, are as follows:

	Thousands of dollars			
	1978		1977	
	Cost	Accumulated depreciation	Cost	Accumulated depreciation
	\$	\$	\$	\$
Land	1,346		1,363	
Buildings & improvements	18,284	6,249	17,491	5,505
Furnishings	2,437	871	2,066	671
Cable systems	84,459	39,627	82,150	35,632
Terminal, transmission & switching equipment	72,905	38,035	68,907	32,348
International satellite system space segment	15,396	4,648	14,270	5,530
Other plant & equipment	13,233	7,358	12,726	6,312
Construction in progress	12,511		4,023	
	<u>\$220,571</u>	<u>\$96,788</u>	<u>\$202,996</u>	<u>\$85,998</u>

(b) Fixed assets include assets owned outright by the Corporation and assets owned jointly with other telecommunications entities as follows:

	Thousands of dollars	
	1978	1977
Owned outright	\$140,499	\$125,094
Owned jointly (Corporation's interest)	80,072	77,902
	<u>\$220,571</u>	<u>\$202,996</u>

(c) During the year the Corporation charged to fixed assets salaries, wages, employee benefit and general overheads relating to construction activity amounting to \$2,443,000 (1977—\$2,266,000).

(d) The method of calculating depreciation on the capital investment share in Intelsat has been revised during the year. The change was needed to adjust to Intelsat depreciation procedures. The favourable effect on income before taxes was approximately \$1,470,000.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1978—Continued

4. Commonwealth financial arrangements

(a) Finalization of partnership accounts—

As of March 31, 1978, 26 Commonwealth Governments are signatories to the Commonwealth Telecommunications Organization Financial Agreement (1973). Due to the fact that some partners are delinquent in submitting audited statements of incurred expenses and traffic volumes, in accordance with the 1973 and preceding Agreements, it has only been possible to finalize partnership accounts for the year ended March 31, 1974, under the current Agreement, and for the years up to and including the year ended March 31, 1971, under the preceding arrangements.

The Corporation has submitted its own audited accounts for the year ended March 31, 1975, under the current Agreement, which commenced April 1, 1973.

As of March 31, 1978, the Corporation has received provisional settlements amounting to \$45,198,000, in total, for the six years where partnership accounts remain unfinalized.

(b) Estimated amount due to Commonwealth Partners—

The estimated amount due to Commonwealth Partners comprises:

\$662,000 with respect to the amount by which instalments received for the years yet to be finalized, and which ended prior to April 1, 1973, exceeded the estimated amount recoverable recorded in the books of account, and

\$16,362,000, net of amounts receivable for 1973/74, with respect to the amount by which the instalments received for the four years ended March 31, 1978, exceeded the estimated amounts recoverable for these years under the 1973 Agreement.

(c) Estimated amount recoverable from Commonwealth Partners—

The estimated amount of \$14,914,000 recoverable from Commonwealth Partners reflected in the statement of Income comprises:

	Thousands of dollars	
	1978	1977
Adjustment under previous financial arrangements	\$ 2,545	\$ 1,139
Adjustment under the 1973 Agreement for the year 1973/74 finalized during the year	2,609	
Estimated amount recoverable under the 1973 Agreement for the current year	9,760	6,305
	<u>\$14,914</u>	<u>\$ 7,444</u>

5. Long-term debt

Loans from the Government of Canada bear interest at rates from 3 1/2% to 6 3/4%, and averaging 5%.

Maturities by fiscal year and interest rate:

	Thousands of dollars				
	3½— 4%	4½— 5%	5½— 6%	6½— 6¾%	Total
1978/79	\$ 98	\$ 831	\$ 1,282	\$ 401	\$ 2,612
1979/80	94	835	1,351	427	2,707
1980/81	97	877	1,423	456	2,853
1981/82	100	922	1,500	485	3,007
1982/83	104	968	1,581	517	3,170
1983/84	2,085	4,177	2,403	552	9,217
	2,578	8,610	9,540	2,838	23,566
Less: portion maturing within one year	98	831	1,282	401	2,612
	<u>\$2,480</u>	<u>\$7,779</u>	<u>\$8,258</u>	<u>\$2,437</u>	<u>\$20,954</u>

6. Commitments

(a) As at March 31, 1978, the estimated cost of completing construction projects, as approved by Governor in Council, amounts to approximately \$100,900,000 (1977—\$99,600,000) of which \$39,600,000 (1977—\$27,200,000) relates to the year ending March 31, 1979. Contractual commitments amounting to approximately \$24,525,000 (1977—\$19,100,000) are outstanding as at March 31, 1978.

(b) The Corporation is a party to certain non-cancellable long-term leases for property and facilities used in the performance of its operations. As at March 31, 1978, the aggregate minimum annual rentals for all such leases are:

	Thousands of dollars
1978—79	\$ 7,263
1979—80	2,846
1980—81	2,228
1981—82	1,136
1982—83	1,049
1983—88	3,222

Rental expense relating to such items for the year ended March 31, 1978 is \$7,449,000.

(c) Under the terms of an agreement, which expires in 1980, between the Corporation and the Department of Transport, the Corporation charters the Cables/Ship/Icebreaker C.C.G.S. John Cabot on a cost reimbursement basis. This agreement is cancellable on 12 months' notice.

7. Anti-inflation legislation

The Corporation is subject to the provisions of the Federal Anti-inflation Act, effective October 14, 1975, which provides for restraints on prices, profit margins and compensation of employees.

Management is of the opinion that the Corporation is in compliance with the requirements of the Act.

8. Executive remuneration

Included in expense for 1978 is remuneration of 5 directors, as directors, \$2,250 (1977—\$3,000) and 12 officers, as officers, \$426,000 (1977—\$394,000). One officer is also a director.

9. Contingent liabilities

On November 1, 1974, the Corporation established a retirement bonus scheme, in lieu of post-retirement life insurance previously provided, for all employees on staff at that date who

TELEGLOBE CANADA—Concluded**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED MARCH 31, 1978—Concluded**

subsequently retire while in the service of the Corporation. As at March 31, 1978, the maximum liability of the Corporation under this scheme, should all entitled employees retire while in the service of the Corporation, amounts to \$2,343,000.

10. Comparative figures

Following a retroactive modification of certain aspects of the Commonwealth Telecommunications Organization Financial Agreement (1973), certain of the 1977 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1978.

URANIUM CANADA, LIMITED

(Incorporated under the Canada Corporations Act)

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
March 22, 1978

THE HONOURABLE A. W. GILLESPIE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1977 and the statement of operations of accounts administered for Canada and the statement of account due to Canada for assets administered for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1977, and the results of the operations administered by the Corporation for the account of Canada and the account due to Canada for assets administered for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS			LIABILITIES		
	1977	1976		1976	1975
Cash	\$ 9	\$ 9	Due to Canada on account of assets administered—per statement attached	\$ 108,430,520	\$ 117,605,377
Assets administered for Canada					
Accounts receivable	29,706,827	15,447,557			
Accrued interest receivable	703,114	463,621			
Prepaid selling expenses		3,805			
Joint stockpile of uranium concentrates		735,674			
General stockpile of uranium concentrates ..	78,020,579	101,188,304			
	108,430,520	117,838,961			
Less: Accounts payable		233,584			
Net assets administered for Canada	108,430,520	117,605,377			
	\$ 108,430,529	\$ 117,605,386			
			EQUITY OF CANADA		
			Share Capital		
			Authorized and issued: 1,000 shares of no par value	9	9
				\$ 108,430,529	\$ 117,605,386

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

G. M. MACNABB
Director

O. J. C. RUNNALLS
Director

URANIUM CANADA, LIMITED—Concluded

STATEMENT OF OPERATIONS OF ACCOUNTS
ADMINISTERED FOR CANADA FOR THE YEAR ENDED
DECEMBER 31, 1977

	1977	1976
Revenue		
Sales of uranium concentrates	\$55,141,789	\$19,557,521
Interest	984,961	1,167,769
	<u>56,126,750</u>	<u>20,725,290</u>
Expense		
Cost of uranium concentrates	23,899,458	13,538,412
Selling expenses (Note 3)	1,734,466	519,126
	<u>25,633,924</u>	<u>14,057,538</u>
Excess of revenue over expense accruing to Canada	\$30,492,826	\$ 6,667,752

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCOUNT DUE TO CANADA FOR ASSETS
ADMINISTERED FOR THE YEAR ENDED DECEMBER 31, 1977

	1977	1976
Due to Canada, beginning of year	\$ 117,605,377	\$ 32,953,799
Add: Uranium concentrates received from Canada during the year		101,188,304
Excess of revenue over expense for the year	30,492,826	6,667,752
	<u>148,098,203</u>	<u>140,809,855</u>
Deduct: Payments to Canada	39,667,683	23,204,478
Due to Canada, end of year	\$108,430,520	\$117,605,377

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AS AT DECEMBER 31, 1977

1. Significant accounting policies

a) Activities administered for Canada

The corporation administers and sells, as Canada's agent, the joint uranium stockpile purchased from Denison Mines Limited and the general government uranium stockpile acquired by Canada since 1963. All monies and benefits received from the sale of the stockpiles are paid to Canada after deduction of selling expenses. Accordingly, such activities are reported as administered for Canada's account.

Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources.

b) Inventories

Inventories are carried at Canada's acquisition cost. Warehousing and other carrying costs are borne directly by Canada and are not reflected in these accounts.

c) Interest

The Corporation under contractual agreements allows extended payment terms to its customers. Interest is charged on the sales value from the time of delivery to the time of payment when such terms apply.

d) Translation of foreign currency

U.S. dollar accounts are translated to Canadian funds at rates prevailing at December 31. Gains or losses are included in sales.

2. Directors and officers

The Corporation's eight directors receive no remuneration as directors. The Corporation's five officers, four of whom are also directors, receive no remuneration as officers.

3. Selling expenses

Selling expenses represent a commission of \$734,476 paid to Mitsui & Co. Ltd. on sales of uranium concentrates to a Japanese utility and Canada's share of the direct out-of-pocket expenses, including commissions, incurred by Denison Mines Limited on the sale of uranium concentrates to Spanish utilities, amounting to \$990,990.

VIA RAIL CANADA INC.

AUDITORS' REPORT TO THE SHAREHOLDER

We have examined the balance sheet of VIA Rail Canada Inc. as at December 31, 1977 and the statements of expenditures for the period January 12, 1977 to December 31, 1977. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the company as at December 31, 1977 and the results of its operations for the period then ended, in accordance with generally accepted accounting principles.

COOPERS & LYBRAND
Chartered Accountants

Montreal, Quebec
March 10, 1978

BALANCE SHEET AS AT DECEMBER 31, 1977

ASSETS		LIABILITIES	
Current assets		Current liabilities	
Cash and short term deposits	\$542,742	Accounts payable	\$175,907
Accounts receivable	11,574	Accrued liabilities	70,357
Other current assets	5,380	Deferred payments from the Government of Canada (Note 2)	213,432
	<u>\$559,696</u>		<u>\$459,696</u>
		SHAREHOLDER'S EQUITY	
		Capital stock	
		Authorized—the number of shares that may be issued is not limited.	
		Issued during the period for cash and fully paid— 1000 common shares of no par value	
	<u>\$559,696</u>		<u>100,000</u>
			<u>\$559,696</u>

Signed on behalf of the Board:

R. A. BANDEEN
Chairman of the Board

J. F. ROBERTS
President & Chief Executive Officer

VIA RAIL CANADA INC.—Concluded

STATEMENT OF EXPENDITURES
FOR THE PERIOD FROM JANUARY 12, 1977
TO DECEMBER 31, 1977

General management	\$ 398,088	
Operations	18,924	
Marketing	1,056,255	
Planning and development	445,156	
Finance and administration	319,824	
Human resources	24,977	
Public relations	9,691	
Other	2,053	
		\$2,274,968
Less: Reimbursement from Government of Canada		\$ 2,274,968

5. Subsequent Event

Order-in-Council No. 1977-9/3148 dated November 3, 1977 approved the disposition by Canadian National Railways to the Government of Canada of its investment of \$100,000 in the issued and outstanding capital stock of the company. Authority for the Government to disburse the funds required for this transaction is contained in Appropriation Act No. 3, 1977/78 enacted on December 15, 1977. It is expected that Canadian National Railways will divest itself of this investment on March 31, 1978.

NOTES TO FINANCIAL STATEMENTS

1. Incorporation

The company was incorporated on January 12, 1977 under the Canada Business Corporations Act.

2. Operations

The operations of the company are being financed through a management contract with the Government of Canada which expires on March 31, 1978. This contract provides for the reimbursement of expenses incurred by the company in completing the necessary arrangements to enable it to take over the management of all Canadian rail passenger services on April 1, 1978.

The amount shown as deferred contributions represents the excess of payments received from the Government of Canada over expenditures incurred to date.

The total amount payable to the company under the management contract is limited to \$6,610,000.

3. Commitments

- (a) The company has entered into an agreement to purchase seventeen locomotives and forty-one coaches for a total estimated price of \$47 million payable over a period of two years based on reaching completion milestones.

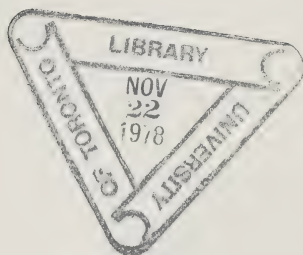
The Government of Canada has undertaken to provide the company with the funds required to retire any borrowing necessary to finance the above purchase by annual installments terminating in 1984.

- (b) Under the terms of an agreement dated September 30, 1977 the company is liable to pay the sum of \$700,000 for the development, implementation and on-going operation of an automated reservations and ticketing system. The amount of the contract is payable in five monthly installments of \$140,000 commencing on October 1, 1977. At the balance sheet date two installments amounting to \$280,000 were outstanding.

- (c) The annual rental under a ten-year property lease expiring in 1987 is \$282,600.

4. Statement of Changes in Financial Position

A statement of Changes in Financial Position has not been prepared for the shareholder as the company's operations have not yet reached the stage where such a statement would be meaningful.







3 1761 11549551 7